

**Changes to legislation:** There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

ANNEX I  
COMBINED NOMENCLATURE  
PART TWO  
SCHEDULE OF CUSTOMS DUTIES

*SECTION I*

**LIVE ANIMALS; ANIMAL PRODUCTS**

**Notes**

1. Any reference in this section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the nomenclature any reference to 'dried' products also covers products which have been dehydrated, evaporated or freeze-dried.

*CHAPTER I*

**LIVE ANIMALS**

**Note**

1. This chapter covers all live animals, except:
  - (a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306 or 0307;
  - (b) cultures of micro-organisms and other products of heading 3002; and
  - (c) animals of heading 9508.

<b>CN code</b>	<b>Description</b>	<b>Conventional rate of duty (%)</b>	<b>Supplementary unit</b>
0101	Live horses, asses, mules and hinnies		
010110	Pure-bred breeding animals		
01011010	Horses <sup>(2)</sup>	Free	p/st
01011090	Other	7,7	p/st
010190	Other		
Horses			

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01019011	For slaughter <sup>(3)</sup>	Free	p/st
01019019	Other	11,5	p/st
01019030	Asses	7,7	p/st
01019090	Mules and hinnies	10,9	p/st
0102	Live bovine animals		
010210	Pure-bred breeding animals <sup>(4)</sup>		
01021010	Heifers (female bovines that have never calved)	Free	p/st
01021030	Cows	Free	p/st
01021090	Other	Free	p/st
010290	Other		
Domestic species			
01029005	Of a weight not exceeding 80 kg	10,2 + 93,1 €/100 kg/net <sup>(1)</sup>	p/st
Of a weight exceeding 80 kg but not exceeding 160 kg			
01029021	For slaughter	10,2 + 93,1 €/100 kg/net	p/st
01029029	Other	10,2 + 93,1 €/100 kg/net <sup>(1)</sup>	p/st
Of a weight exceeding 160 kg but not exceeding 300 kg			
01029041	For slaughter	10,2 + 93,1 €/100 kg/net	p/st
01029049	Other	10,2 + 93,1 €/100 kg/net <sup>(1)</sup>	p/st
Of a weight exceeding 300 kg			
Heifers (female bovines that have never calved)			
01029051	For slaughter	10,2 + 93,1 €/100 kg/net	p/st
01029059	Other	10,2 + 93,1 €/100 kg/net <sup>(1)</sup>	p/st

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Cows			
01029061	For slaughter	10,2 + 93,1 €/100 kg/ net	p/st
01029069	Other	10,2 + 93,1 €/100 kg/ net <sup>(1)</sup>	p/st
Other			
01029071	For slaughter	10,2 + 93,1 €/100 kg/ net	p/st
01029079	Other	10,2 + 93,1 €/100 kg/ net <sup>(1)</sup>	p/st
01029090	Other	Free	p/st
0103	Live swine		
01031000	Pure-bred breeding animals <sup>(5)</sup>	Free	p/st
Other			
010391	Weighing less than 50 kg		
01039110	Domestic species	41,2 €/100 kg/net	p/st
01039190	Other	Free	p/st
010392	Weighing 50 kg or more		
Domestic species			
01039211	Sows having farrowed at least once, of a weight of not less than 160 kg	35,1 €/100 kg/net	p/st
01039219	Other	41,2 €/100 kg/net	p/st
01039290	Other	Free	p/st
0104	Live sheep and goats		
010410	Sheep		
01041010	Pure-bred breeding animals <sup>(6)</sup>	Free	p/st
Other			
01041030	Lambs (up to a year old)	80,5 €/100 kg/net <sup>(1)</sup>	p/st
01041080	Other	80,5 €/100 kg/net <sup>(1)</sup>	p/st
010420	Goats		

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01042010	Pure-bred breeding animals <sup>(6)</sup>	3,2	p/st
01042090	Other	80,5 €/100 kg/net <sup>(1)</sup>	p/st
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls		
Weighing not more than 185 g			
010511	Fowls of the species <i>Gallus domesticus</i>		
Grandparent and parent female chicks			
01051111	Laying stocks	52 €/1 000 p/st	p/st
01051119	Other	52 €/1 000 p/st	p/st
Other			
01051191	Laying stocks	52 €/1 000 p/st	p/st
01051199	Other	52 €/1 000 p/st	p/st
01051200	Turkeys	152 €/1 000 p/st	p/st
010519	Other		
01051920	Geese	152 €/1 000 p/st	p/st
01051990	Ducks and guinea fowls	52 €/1 000 p/st	p/st
Other			
01059400	Fowls of the species <i>Gallus domesticus</i>	20,9 €/100 kg/net	p/st
010599	Other		
01059910	Ducks	32,3 €/100 kg/net	p/st
01059920	Geese	31,6 €/100 kg/net	p/st
01059930	Turkeys	23,8 €/100 kg/net	p/st
01059950	Guinea fowls	34,5 €/100 kg/net	p/st
0106	Other live animals		
Mammals			
01061100	Primates	Free	p/st
01061200	Whales, dolphins and porpoises (mammals of the order Cetacea);	Free	p/st

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	manatees and dugongs (mammals of the order Sirenia)		
010619	Other		
01061910	Domestic rabbits	3,8	p/st
01061990	Other	Free	—
01062000	Reptiles (including snakes and turtles)	Free	p/st
<b>Birds</b>			
01063100	Birds of prey	Free	p/st
01063200	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free	p/st
010639	Other		
01063910	Pigeons	6,4	p/st
01063990	Other	Free	—
01069000	Other	Free	—

## CHAPTER 2

### MEAT AND EDIBLE MEAT OFFAL

#### Note

1. This chapter does not cover:
  - (a) products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
  - (b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or
  - (c) animal fat, other than products of heading 0209 (Chapter 15).

#### Additional notes

1.
  - A. The following expressions shall have the meanings hereunder assigned to them:
    - (a) ‘carcasses of bovine animals’, for the purposes of subheadings 0201 10 and 0202 10: whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcasses are imported without the heads, the latter must have been separated from the carcase at the atlanto-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarso-metatarsal joints; ‘carcase’ shall include the front part of the carcase comprising all the bones and the scrag, neck and shoulder, having more than 10 pairs of ribs;

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- (b) ‘half-carcases of bovine animals’, for the purposes of subheadings 0201 10 and 0202 10: the product resulting from the symmetrical division of the whole carcass through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis; ‘half-carcase’ shall include the front part of the half-carcase comprising all the bones and the scrag, neck and shoulder, having more than 10 ribs;
- (c) ‘compensated quarters’, for the purposes of subheadings 0201 20 20 and 0202 20 10: portions composed of either:
- forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib, or
  - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.
- The forequarters and the hindquarters constituting ‘compensated quarters’ must be presented to customs at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; however, a difference between the weights of the two parts of the consignment is allowed provided that this does not exceed 5 % of the weight of the heavier part (forequarters or hindquarters);
- (d) ‘unseparated forequarters’, for the purposes of subheadings 0201 20 30 and 0202 20 30: the front part of a carcass, comprising all the bones and the scrag, neck and shoulder, with a minimum of four pairs of ribs and a maximum of 10 pairs of ribs (the first four pairs of ribs must be whole, the others may be cut), with or without the thin flank;
- (e) ‘separated forequarters’, for the purposes of subheadings 0201 20 30 and 0202 20 30: the front part of a half-carcase, comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of 10 ribs (the first four ribs must be whole, the others may be cut), with or without the thin flank;
- (f) ‘unseparated hindquarters’, for the purposes of subheadings 0201 20 50 and 0202 20 50: the rear part of a carcass comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three pairs of whole or cut ribs, with or without the shank and with or without the thin flank;
- (g) ‘separated hindquarters’, for the purposes of subheadings 0201 20 50 and 0202 20 50: the rear part of a half-carcase, comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three whole or cut ribs, with or without the shank and with or without the thin flank;
- (h) 1. ‘crop’ and ‘chuck and blade’ cuts, for the purposes of subheading 0202 30 50: the dorsal part of the forequarter, including the upper part of the shoulder, obtained from a forequarter with a minimum of four ribs and a maximum of 10 ribs by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth rib;

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2. 'brisket' cut, for the purposes of subheading 0202 30 50: the lower part of the forequarter, comprising the brisket navel end and the brisket point end.
- B. Products covered by additional notes 1(A)(a) to (g) to this chapter may be presented with or without the vertebral column.
- C. In determining the number of whole or cut ribs referred to in additional note 1(A), only those attached to the vertebral column shall be taken into consideration. If the vertebral column has been removed, only the whole or cut ribs which otherwise would have been directly attached to the vertebral column shall be taken into consideration.
- 2.
- A. The following expressions shall have the meanings hereunder assigned to them:
- (a) 'carcasses or half-carcasses', for the purposes of subheadings 0203 11 10 and 0203 21 10: slaughtered pigs, in the form of carcasses of domestic swine which have been bled and eviscerated and from which the bristles and hooves have been removed. Half-carcasses are derived from whole carcasses by division through each cervical, dorsal, lumbar and sacral vertebra, through or along the sternum and through the ischio-pubic symphysis. These carcasses or half-carcasses may be with or without head, with or without the chaps, feet, flare fat, kidneys, tail or diaphragm. Half-carcasses may be with or without spinal cord, brain or tongue. Carcasses and half-carcasses of sows may be with or without udders (mammary glands);
  - (b) 'hams' (legs), for the purposes of subheadings 0203 12 11, 0203 22 11, 0210 11 11 and 0210 11 31: the posterior (caudal) part of the half-carcase, including bones, with or without the foot, shank, rind or subcutaneous fat.  

The ham (leg) is separated from the rest of the half-carcase, so that it includes, at most, the last lumbar vertebra;
  - (c) 'fore-ends', for the purposes of subheadings 0203 19 11, 0203 29 11, 0210 19 30 and 0210 19 60: the anterior (cranial) part of the half-carcase without the head, with or without the chaps, including bones, with or without foot, shank, rind or subcutaneous fat.  

The fore-end is separated from the rest of the half-carcase so that it includes, at most, the fifth dorsal vertebra.

The upper (dorsal) part of the fore-end, whether or not containing the blade-bone and attached muscles (neck-end in fresh or collar in salted condition), is considered a cut of the loin, when it is separated from the lower (ventral) part of the fore-end, at most by a cut just below the vertebral column;
  - (d) 'shoulders', for the purposes of subheadings 0203 12 19, 0203 22 19, 0210 11 19 and 0210 11 39: the lower part of the fore-end whether or not containing the blade-bone and attached muscles, including bones, with or without foot, shank, rind or subcutaneous fat.  

The blade-bone and attached muscles, presented separately, shall remain classified in this subheading as a part of the shoulder;

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- (e) ‘loins’, for the purposes of subheadings 0203 19 13, 0203 29 13, 0210 19 40 and 0210 19 70: the upper part of the half-carcase, extending from the first cervical vertebra to the caudal vertebrae, including bones, with or without the tenderloin, blade-bone, subcutaneous fat or rind.

The loin is separated from the lower part of the half-carcase by a cut just below the vertebral column;

- (f) ‘bellies’, for the purposes of subheadings 0203 19 15, 0203 29 15, 0210 12 11 and 0210 12 19: the lower part of the half-carcase situated between the ham (leg) and the shoulder, commonly known as ‘streaky’, with or without bones, but with the rind and the subcutaneous fat;
- (g) ‘bacon sides’, for the purposes of subheading 0210 19 10: the pig half-carcase without the head, cheek, chap, feet, tail, flare fat, kidney, tenderloin, blade-bone, sternum, vertebral column, pelvic bone and diaphragm;
- (h) ‘spencers’, for the purposes of subheading 0210 19 10: the bacon side without the ham, whether or not boned;
- (ij) ‘three-quarter sides’, for the purposes of subheading 0210 19 20: the bacon side without the fore-end, whether or not boned;
- (k) ‘middles’, for the purposes of subheading 0210 19 20: the bacon side without the ham and the fore-end, whether or not boned.

The subheading also includes cuts of middles containing tissue of loin and belly in natural proportion to the entire middles.

- B. The parts of the cuts defined in paragraph 2(A)(f) fall in the same subheadings only if they contain rind and subcutaneous fat.

If the cuts falling in subheadings 0210 11 11, 0210 11 19, 0210 11 31, 0210 11 39, 0210 19 30 and 0210 19 60 are derived from a bacon side from which the bones indicated under paragraph 2(A)(g) have already been removed, the lines of cutting shall follow those defined under paragraph 2(A)(b), (c) and (d) accordingly; in any case, these cuts or parts thereof shall contain bones.

- C. Subheadings 0206 49 00 and 0210 99 49, shall include, in particular, heads or halves of heads of domestic swine, with or without the brains, cheeks or tongues, and parts thereof.

The head is separated from the rest of the half-carcase as follows:

- by a straight cut parallel to the cranium; or
- by a cut parallel to the cranium up to the level of the eyes and then inclined to the front of the head, thereby causing the chaps to remain attached to the half-carcase.

The cheeks, snouts and ears as well as the meat attached to the head, particularly to the rear part, are considered parts of heads. However, the cuts of boneless meat of the fore-end, presented alone (jowls, chaps, or chaps and jowls together), fall in subheading 0203 19 55, 0203 29 55, 0210 19 50 or 0210 19 81, as the case may be.

- D. For the purposes of subheadings 0209 00 11 and 0209 00 19, ‘subcutaneous pig fat’ shall have the meaning of the fatty tissue which accumulates under the rind of the pig



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and adheres to it, irrespective of the part of the pig from which it comes; in any case, the weight of the fatty tissue shall exceed the weight of the rind.

These subheadings also include subcutaneous pig fat from which the rind has been removed.

- E. For the purposes of subheadings 0210 11 31, 0210 11 39, 0210 12 19 and 0210 19 60 to 0210 19 89, products in which the water/protein ratio in the meat (nitrogen content  $\times 6,25$ ) is 2,8 or less shall be considered as ‘dried or smoked’. The nitrogen content shall be determined according to ISO method 937-1978.

3.

- A. For the purposes of heading 0204, the following expressions shall have the meanings hereunder assigned to them:

- (a) ‘carcasses’, for the purposes of subheadings 0204 10, 0204 21, 0204 30, 0204 41, 0204 50 11 and 0204 50 51: whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcasses are imported without the heads, the latter must have been separated from the carcass at the atlanto-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarso-metatarsal joints;
- (b) ‘half-carcasses’, for the purposes of subheadings 0204 10, 0204 21, 0204 30, 0204 41, 0204 50 11 and 0204 50 51: the product resulting from the symmetrical division of the whole carcass through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis;
- (c) ‘short-forequarters’, for the purposes of subheadings 0204 22 10, 0204 42 10, 0204 50 13 and 0204 50 53: the anterior part of the carcass, with or without the breast, including all the bones and the shoulders, scrag and middle neck, cut at right angles to the backbone, with a minimum of five and a maximum of seven pairs of whole or cut ribs;
- (d) ‘short-forequarters’, for the purposes of subheadings 0204 22 10, 0204 42 10, 0204 50 13 and 0204 50 53: the anterior part of the half-carcass, with or without the breast, including all the bones and the shoulder, scrag and middle neck, cut at right angles to the backbone, with a minimum of five and a maximum of seven whole or cut ribs;
- (e) ‘chines and/or best ends’, for the purposes of subheadings 0204 22 30, 0204 42 30, 0204 50 15 and 0204 50 55: the remaining part of the carcass after the legs and short-forequarters have been removed, with or without the kidneys; the chines, when separated from the best ends, must include a minimum of five lumbar vertebrae; the best ends, when separated from the chines, must include a minimum of five pairs of whole or cut ribs;
- (f) ‘chine and/or best end’, for the purposes of subheadings 0204 22 30, 0204 42 30, 0204 50 15 and 0204 50 55: the remaining part of the half-carcass after the legs and short-forequarters have been removed, with or without the kidney; the chine, when separated from the best end, must include a minimum of five lumbar vertebrae; the best end, when separated from the chine, must include a minimum of five whole or cut ribs;

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- (g) ‘legs’, for the purposes of subheadings 0204 22 50, 0204 42 50, 0204 50 19 and 0204 50 59: the rear part of the carcase, comprising all the bones and the legs and cut at right angles to the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischio-pubic symphysis;
  - (h) ‘legs’, for the purposes of subheadings 0204 22 50, 0204 42 50, 0204 50 19 and 0204 50 59: the rear part of the half-carcase comprising all the bones and the leg cut at right angles to the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischio-pubic symphysis.
- B. In determining the number of whole or cut ribs referred to in paragraph 3 A, only those attached to the backbone shall be taken into consideration.
4. The following expressions shall have the meanings hereunder assigned to them:
- (a) ‘poultry cuts, with bone in’, for the purposes of subheadings 0207 13 20 to 0207 13 60, 0207 14 20 to 0207 14 60, 0207 26 20 to 0207 26 70, 0207 27 20 to 0207 27 70, 0207 35 21 to 0207 35 63 and 0207 36 21 to 0207 36 63: the cuts specified therein, including all bones.  
  
Poultry cuts as referred to in (a) which have been partly boned shall fall in subheading 0207 13 70, 0207 14 70, 0207 26 80, 0207 35 79 or 0207 36 79;
  - (b) ‘halves’, for the purposes of subheadings 0207 13 20, 0207 14 20, 0207 26 20, 0207 27 20, 0207 35 21, 0207 35 23, 0207 35 25, 0207 36 21, 0207 36 23 and 0207 36 25: halves of poultry carcasses, obtained by a longitudinal cut in a plane along the sternum and the backbone;
  - (c) ‘quarters’, for the purposes of subheadings 0207 13 20, 0207 14 20, 0207 26 20, 0207 27 20, 0207 35 21, 0207 35 23, 0207 35 25, 0207 36 21, 0207 36 23 and 0207 36 25: leg quarters or breast quarters, obtained by a transversal cut of a half;
  - (d) ‘whole wings, with or without tips’, for the purposes of subheadings 0207 13 30, 0207 14 30, 0207 26 30, 0207 27 30, 0207 35 31 and 0207 36 31: poultry cuts, consisting of the humerus, radius and ulna, together with the surrounding musculature. The tip, including the carpal bones, may or may not have been removed. The cuts shall be made at the joints;
  - (e) ‘breasts’, for the purposes of subheadings 0207 13 50, 0207 14 50, 0207 26 50, 0207 27 50, 0207 35 51, 0207 35 53, 0207 36 51 and 0207 36 53: poultry cuts, consisting of the sternum and the ribs distributed on both sides of it, together with the surrounding musculature;
  - (f) ‘legs’, for the purposes of subheadings 0207 13 60, 0207 14 60, 0207 35 61, 0207 35 63, 0207 36 61 and 0207 36 63: poultry cuts consisting of the femur, tibia and fibula, together with the surrounding musculature. The two cuts shall be made at the joints;
  - (g) ‘turkey drumsticks’, for the purposes of subheadings 0207 26 60 and 0207 27 60: turkey cuts, consisting of the tibia and fibula together with the surrounding musculature. The two cuts shall be made at the joints;
  - (h) ‘turkey legs, other than drumsticks’, for the purposes of subheadings 0207 26 70 and 0207 27 70: turkey cuts, consisting of the femur together with the surrounding

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musculature or of the femur, tibia and fibula, together with the surrounding musculature. The two cuts shall be made at the joints;

(ij) ‘goose or duck paletots’, for the purposes of subheadings 0207 35 71 and 0207 36 71: geese or ducks, plucked and completely drawn, without heads or feet, with carcass bones (breastbone, ribs, backbone and sacrum) removed but with the femurs, tibias and humeri.

5. The duty rate applicable to mixtures falling in this chapter shall be as follows:

- (a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;
- (b) in other mixtures, the rate applicable shall be that of the component which results in the highest amount of import duty.

6.

- (a) Uncooked seasoned meats fall in Chapter 16. ‘Seasoned meat’ shall be uncooked meat that has been seasoned either in depth or over the whole surface of the product with seasoning either visible to the naked eye or clearly distinguishable by taste.
- (b) Products falling in heading 0210 to which seasoning has been added during the process of preparation remain classified therein provided that the addition of seasoning has not changed their character.

7. For the purposes of subheadings 0210 11 to 0210 93, the terms ‘meat and edible meat offal, salted, in brine’ mean meat and edible meat offal deeply and homogeneously impregnated with salt in all parts and having a total salt content by weight of 1,2 % or more, provided that it is the salting which ensures the long-term preservation. For the purposes of subheading 0210 99, the terms ‘meat and edible meat offal, salted, in brine’ mean meat and edible meat offal deeply and homogeneously impregnated with salt in all parts and having a total salt content by weight of 1,2 % or more.

CN code	Description	Conventional	Supplementary
		rate of duty (%)	unit
0201	Meat of bovine animals, fresh or chilled		
02011000	Carcases and half-carcases	12,8 + 176,8 €/100 kg/net <sup>(1)</sup>	—
020120	Other cuts with bone in		
02012020	‘Compensated’ quarters	12,8 + 176,8 €/100 kg/net <sup>(1)</sup>	—
02012030	Unseparated or separated forequarters	12,8 + 141,4 €/100 kg/net <sup>(1)</sup>	—

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02012050	Unseparated or separated hindquarters	12,8 + 212,2 €/100 kg/net <sup>(1)</sup>	—
02012090	Other	12,8 + 265,2 €/100 kg/net <sup>(1)</sup>	—
02013000	Boneless	12,8 + 303,4 €/100 kg/net <sup>(1)</sup>	—
0202	Meat of bovine animals, frozen		
02021000	Carcases and half-carcases	12,8 + 176,8 €/100 kg/net <sup>(1)</sup>	—
020220	Other cuts with bone in		
02022010	‘Compensated’ quarters	12,8 + 176,8 €/100 kg/net <sup>(1)</sup>	—
02022030	Unseparated or separated forequarters	12,8 + 141,4 €/100 kg/net <sup>(1)</sup>	—
02022050	Unseparated or separated hindquarters	12,8 + 221,1 €/100 kg/net <sup>(1)</sup>	—
02022090	Other	12,8 + 265,3 €/100 kg/net <sup>(1)</sup>	—
020230	Boneless		
02023010	Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; ‘compensated’ quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	12,8 + 221,1 €/100 kg/net <sup>(1)</sup>	—
02023050	Crop, chuck and blade and brisket cuts <sup>(7)</sup>	12,8 + 221,1 €/100 kg/net <sup>(1)</sup>	—

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02023090	Other	12,8 + 304,1 €/100 kg/ net <sup>(1)</sup>	—
0203	Meat of swine, fresh, chilled or frozen		
Fresh or chilled			
020311	Carcases and half- carcases		
02031110	Of domestic swine	53,6 €/100 kg/net <sup>(1)</sup>	—
02031190	Other	Free	—
020312	Hams, shoulders and cuts thereof, with bone in		
Of domestic swine			
02031211	Hams and cuts thereof	77,8 €/100 kg/net <sup>(1)</sup>	—
02031219	Shoulders and cuts thereof	60,1 €/100 kg/net <sup>(1)</sup>	—
02031290	Other	Free	—
020319	Other		
Of domestic swine			
02031911	Fore-ends and cuts thereof	60,1 €/100 kg/net <sup>(1)</sup>	—
02031913	Loins and cuts thereof, with bone in	86,9 €/100 kg/net <sup>(1)</sup>	—
02031915	Bellies (streaky) and cuts thereof	46,7 €/100 kg/net <sup>(1)</sup>	—
Other			
02031955	Boneless	86,9 €/100 kg/net <sup>(1)</sup>	—
02031959	Other	86,9 €/100 kg/net <sup>(1)</sup>	—
02031990	Other	Free	—
Frozen			
020321	Carcases and half- carcases		
02032110	Of domestic swine	53,6 €/100 kg/net <sup>(1)</sup>	—
02032190	Other	Free	—
020322	Hams, shoulders and cuts thereof, with bone in		

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Of domestic swine			
02032211	Hams and cuts thereof	77,8 €/100 kg/net <sup>(1)</sup>	—
02032219	Shoulders and cuts thereof	60,1 €/100 kg/net <sup>(1)</sup>	—
02032290	Other	Free	—
020329	Other		
Of domestic swine			
02032911	Fore-ends and cuts thereof	60,1 €/100 kg/net <sup>(1)</sup>	—
02032913	Loins and cuts thereof, with bone in	86,9 €/100 kg/net <sup>(1)</sup>	—
02032915	Bellies (streaky) and cuts thereof	46,7 €/100 kg/net <sup>(1)</sup>	—
Other			
02032955	Boneless	86,9 €/100 kg/net <sup>(1)</sup>	—
02032959	Other	86,9 €/100 kg/net <sup>(1)</sup>	—
02032990	Other	Free	—
0204	Meat of sheep or goats, fresh, chilled or frozen		
02041000	Carcases and half-carcases of lamb, fresh or chilled	12,8 + 171,3 €/100 kg/net <sup>(1)</sup>	—
Other meat of sheep, fresh or chilled			
02042100	Carcases and half-carcases	12,8 + 171,3 €/100 kg/net <sup>(1)</sup>	—
020422	Other cuts with bone in		
02042210	Short forequarters	12,8 + 119,9 €/100 kg/net <sup>(1)</sup>	—
02042230	Chines and/or best ends	12,8 + 188,5 €/100 kg/net <sup>(1)</sup>	—
02042250	Legs	12,8 + 222,7 €/100 kg/net <sup>(1)</sup>	—
02042290	Other	12,8 + 222,7 €/100 kg/net <sup>(1)</sup>	—

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 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

02042300	Boneless	12,8 + 311,8 €/100 kg/ net <sup>(1)</sup>	—
02043000	Carcases and half- carcases of lamb, frozen	12,8 + 128,8 €/100 kg/ net <sup>(1)</sup>	—
Other meat of sheep, frozen			
02044100	Carcases and half- carcases	12,8 + 128,8 €/100 kg/ net <sup>(1)</sup>	—
020442	Other cuts with bone in		
02044210	Short forequarters	12,8 + 90,2 €/100 kg/ net <sup>(1)</sup>	—
02044230	Chines and/or best ends	12,8 + 141,7 €/100 kg/ net <sup>(1)</sup>	—
02044250	Legs	12,8 + 167,5 €/100 kg/ net <sup>(1)</sup>	—
02044290	Other	12,8 + 167,5 €/100 kg/ net <sup>(1)</sup>	—
020443	Boneless		
02044310	Of lamb	12,8 + 234,5 €/100 kg/ net <sup>(1)</sup>	—
02044390	Other	12,8 + 234,5 €/100 kg/ net <sup>(1)</sup>	—
020450	Meat of goats		
Fresh or chilled			
02045011	Carcases and half- carcases	12,8 + 171,3 €/100 kg/ net <sup>(1)</sup>	—
02045013	Short forequarters	12,8 + 119,9 €/100 kg/ net <sup>(1)</sup>	—
02045015	Chines and/or best ends	12,8 + 188,5 €/100 kg/ net <sup>(1)</sup>	—
02045019	Legs	12,8 + 222,7 €/100 kg/ net <sup>(1)</sup>	—
Other			
02045031	Cuts with bone in	12,8 + 222,7 €/100 kg/ net <sup>(1)</sup>	—
02045039	Boneless cuts	12,8 + 311,8 €/100 kg/ net <sup>(1)</sup>	—

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Frozen			
02045051	Carcases and half-carcases	12,8 + 128,8 €/100 kg/net <sup>(1)</sup>	—
02045053	Short forequarters	12,8 + 90,2 €/100 kg/net <sup>(1)</sup>	—
02045055	Chines and/or best ends	12,8 + 141,7 €/100 kg/net <sup>(1)</sup>	—
02045059	Legs	12,8 + 167,5 €/100 kg/net <sup>(1)</sup>	—
Other			
02045071	Cuts with bone in	12,8 + 167,5 €/100 kg/net <sup>(1)</sup>	—
02045079	Boneless cuts	12,8 + 234,5 €/100 kg/net <sup>(1)</sup>	—
020500	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		
02050020	Fresh or chilled	5,1	—
02050080	Frozen	5,1	—
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen		
020610	Of bovine animals, fresh or chilled		
02061010	For the manufacture of pharmaceutical products <sup>(3)</sup>	Free	—
Other			
02061095	Thick skirt and thin skirt	12,8 + 303,4 €/100 kg/net <sup>(1)</sup>	—
02061098	Other	Free	—
Of bovine animals, frozen			
02062100	Tongues	Free	—
02062200	Livers	Free	—
020629	Other		



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 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

02062910	For the manufacture of pharmaceutical products <sup>(3)</sup>	Free	—
Other			
02062991	Thick skirt and thin skirt	12,8 + 304,1 €/100 kg/net <sup>(1)</sup>	—
02062999	Other	Free	—
02063000	Of swine, fresh or chilled	Free	—
Of swine, frozen			
02064100	Livers	Free	—
02064900	Other	Free	—
020680	Other, fresh or chilled		
02068010	For the manufacture of pharmaceutical products <sup>(3)</sup>	Free	—
Other			
02068091	Of horses, asses, mules and hinnies	6,4	—
02068099	Of sheep and goats	Free	—
020690	Other, frozen		
02069010	For the manufacture of pharmaceutical products <sup>(3)</sup>	Free	—
Other			
02069091	Of horses, asses, mules and hinnies	6,4	—
02069099	Of sheep and goats	Free	—
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen		
Of fowls of the species <i>Gallus domesticus</i>			
020711	Not cut in pieces, fresh or chilled		
02071110	Plucked and gutted, with heads and	26,2 €/100 kg/net <sup>(1)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	feet, known as '83 % chickens'		
02071130	Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	29,9 €/100 kg/net <sup>(1)</sup>	—
02071190	Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	32,5 €/100 kg/net <sup>(1)</sup>	—
020712	Not cut in pieces, frozen		
02071210	Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	29,9 €/100 kg/net <sup>(1)</sup>	—
02071290	Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	32,5 €/100 kg/net <sup>(1)</sup>	—
020713	Cuts and offal, fresh or chilled		
Cuts			
02071310	Boneless	102,4 €/100 kg/net <sup>(1)</sup>	—
With bone in			
02071320	Halves or quarters	35,8 €/100 kg/net <sup>(1)</sup>	—
02071330	Whole wings, with or without tips	26,9 €/100 kg/net <sup>(1)</sup>	—
02071340	Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €/100 kg/net <sup>(1)</sup>	—
02071350	Breasts and cuts thereof	60,2 €/100 kg/net <sup>(1)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

02071360	Legs and cuts thereof	46,3 €/100 kg/net <sup>(1)</sup>	—
02071370	Other	100,8 €/100 kg/net <sup>(1)</sup>	—
Offal			
02071391	Livers	6,4	—
02071399	Other	18,7 €/100 kg/net	—
020714	Cuts and offal, frozen		
Cuts			
02071410	Boneless	102,4 €/100 kg/net <sup>(1)</sup>	—
With bone in			
02071420	Halves or quarters	35,8 €/100 kg/net <sup>(1)</sup>	—
02071430	Whole wings, with or without tips	26,9 €/100 kg/net <sup>(1)</sup>	—
02071440	Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €/100 kg/net <sup>(1)</sup>	—
02071450	Breasts and cuts thereof	60,2 €/100 kg/net <sup>(1)</sup>	—
02071460	Legs and cuts thereof	46,3 €/100 kg/net <sup>(1)</sup>	—
02071470	Other	100,8 €/100 kg/net <sup>(1)</sup>	—
Offal			
02071491	Livers	6,4	—
02071499	Other	18,7 €/100 kg/net	—
Of turkeys			
020724	Not cut in pieces, fresh or chilled		
02072410	Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	34 €/100 kg/net <sup>(1)</sup>	—
02072490	Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	37,3 €/100 kg/net <sup>(1)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

020725	Not cut in pieces, frozen		
02072510	Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	34 €/100 kg/net <sup>(1)</sup>	—
02072590	Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	37,3 €/100 kg/net <sup>(1)</sup>	—
020726	Cuts and offal, fresh or chilled		
Cuts			
02072610	Boneless	85,1 €/100 kg/net <sup>(1)</sup>	—
With bone in			
02072620	Halves or quarters	41 €/100 kg/net <sup>(1)</sup>	—
02072630	Whole wings, with or without tips	26,9 €/100 kg/net <sup>(1)</sup>	—
02072640	Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €/100 kg/net <sup>(1)</sup>	—
02072650	Breasts and cuts thereof	67,9 €/100 kg/net <sup>(1)</sup>	—
Legs and cuts thereof			
02072660	Drumsticks and cuts of drumsticks	25,5 €/100 kg/net <sup>(1)</sup>	—
02072670	Other	46 €/100 kg/net <sup>(1)</sup>	—
02072680	Other	83 €/100 kg/net <sup>(1)</sup>	—
Offal			
02072691	Livers	6,4	—
02072699	Other	18,7 €/100 kg/net	—
020727	Cuts and offal, frozen		
Cuts			
02072710	Boneless	85,1 €/100 kg/net <sup>(1)</sup>	—
With bone in			

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 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

02072720	Halves or quarters	41 €/100 kg/net <sup>(1)</sup>	—
02072730	Whole wings, with or without tips	26,9 €/100 kg/net <sup>(1)</sup>	—
02072740	Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €/100 kg/net <sup>(1)</sup>	—
02072750	Breasts and cuts thereof	67,9 €/100 kg/net <sup>(1)</sup>	—
Legs and cuts thereof			
02072760	Drumsticks and cuts thereof	25,5 €/100 kg/net <sup>(1)</sup>	—
02072770	Other	46 €/100 kg/net <sup>(1)</sup>	—
02072780	Other	83 €/100 kg/net <sup>(1)</sup>	—
Offal			
02072791	Livers	6,4	—
02072799	Other	18,7 €/100 kg/net	—
Of ducks, geese or guinea fowls			
020732	Not cut in pieces, fresh or chilled		
Of ducks			
02073211	Plucked, bled, gutted but not drawn, with heads and feet, known as '85 % ducks'	38 €/100 kg/net	—
02073215	Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	46,2 €/100 kg/net	—
02073219	Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	51,3 €/100 kg/net	—
Of geese			
02073251	Plucked, bled, not drawn, with heads	45,1 €/100 kg/net	—

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	and feet, known as '82 % geese'		
02073259	Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	48,1 €/100 kg/net	—
02073290	Of guinea fowls	49,3 €/100 kg/net	—
020733	Not cut in pieces, frozen		
Of ducks			
02073311	Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	46,2 €/100 kg/net	—
02073319	Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	51,3 €/100 kg/net	—
Of geese			
02073351	Plucked, bled, not drawn, with heads and feet, known as '82 % geese'	45,1 €/100 kg/net	—
02073359	Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	48,1 €/100 kg/net	—
02073390	Of guinea fowls	49,3 €/100 kg/net	—
020734	Fatty livers, fresh or chilled		
02073410	Of geese	Free	—
02073490	Of ducks	Free	—
020735	Other, fresh or chilled		

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 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

<b>Cuts</b>			
<b>Boneless</b>			
02073511	Of geese	110,5 €/100 kg/net	—
02073515	Of ducks or guinea fowls	128,3 €/100 kg/net	—
<b>With bone in</b>			
<b>Halves or quarters</b>			
02073521	Of ducks	56,4 €/100 kg/net	—
02073523	Of geese	52,9 €/100 kg/net	—
02073525	Of guinea fowls	54,2 €/100 kg/net	—
02073531	Whole wings, with or without tips	26,9 €/100 kg/net	—
02073541	Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €/100 kg/net	—
<b>Breasts and cuts thereof</b>			
02073551	Of geese	86,5 €/100 kg/net	—
02073553	Of ducks or guinea fowls	115,5 €/100 kg/net	—
<b>Legs and cuts thereof</b>			
02073561	Of geese	69,7 €/100 kg/net	—
02073563	Of ducks or guinea fowls	46,3 €/100 kg/net	—
02073571	Goose or duck paletots	66 €/100 kg/net	—
02073579	Other	123,2 €/100 kg/net	—
<b>Offal</b>			
02073591	Livers, other than fatty livers	6,4	—
02073599	Other	18,7 €/100 kg/net	—
020736	Other, frozen		
<b>Cuts</b>			
<b>Boneless</b>			
02073611	Of geese	110,5 €/100 kg/net	—
02073615	Of ducks or guinea fowls	128,3 €/100 kg/net	—
<b>With bone in</b>			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Halves or quarters			
02073621	Of ducks	56,4 €/100 kg/net	—
02073623	Of geese	52,9 €/100 kg/net	—
02073625	Of guinea fowls	54,2 €/100 kg/net	—
02073631	Whole wings, with or without tips	26,9 €/100 kg/net	—
02073641	Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €/100 kg/net	—
Breasts and cuts thereof			
02073651	Of geese	86,5 €/100 kg/net	—
02073653	Of ducks or guinea fowls	115,5 €/100 kg/net	—
Legs and cuts thereof			
02073661	Of geese	69,7 €/100 kg/net	—
02073663	Of ducks or guinea fowls	46,3 €/100 kg/net	—
02073671	Goose or duck paletots	66 €/100 kg/net	—
02073679	Other	123,2 €/100 kg/net	—
Offal			
Livers			
02073681	Fatty livers of geese	Free	—
02073685	Fatty livers of ducks	Free	—
02073689	Other	6,4	—
02073690	Other	18,7 €/100 kg/net	—
0208	Other meat and edible meat offal, fresh, chilled or frozen		
020810	Of rabbits or hares		
02081010	Of domestic rabbits	6,4	—
02081090	Other	Free	—
02083000	Of primates	9	—
020840	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and		



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	dugongs (mammals of the order Sirenia)		
02084010	Whale meat	6,4	—
02084090	Other	9	—
02085000	Of reptiles (including snakes and turtles)	9	—
020890	Other		
02089010	Of domestic pigeons	6,4	—
02089030	Of game, other than of rabbits or hares	Free	—
02089055	Seal meat	6,4	—
02089060	Of reindeer	9	—
02089070	Frogs' legs	6,4	—
02089095	Other	9	—
020900	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked		
Subcutaneous pig fat			
02090011	Fresh, chilled, frozen, salted or in brine	21,4 €/100 kg/net	—
02090019	Dried or smoked	23,6 €/100 kg/net	—
02090030	Pig fat, other than that of subheading 0209 00 11 or 0209 00 19	12,9 €/100 kg/net	—
02090090	Poultry fat	41,5 €/100 kg/net	—
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal		
Meat of swine			
021011	Hams, shoulders and cuts thereof, with bone in		
Of domestic swine			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Salted or in brine			
02101111	Hams and cuts thereof	77,8 €/100 kg/net	—
02101119	Shoulders and cuts thereof	60,1 €/100 kg/net	—
Dried or smoked			
02101131	Hams and cuts thereof	151,2 €/100 kg/net	—
02101139	Shoulders and cuts thereof	119 €/100 kg/net	—
02101190	Other	15,4	—
021012	Bellies (streaky) and cuts thereof		
Of domestic swine			
02101211	Salted or in brine	46,7 €/100 kg/net	—
02101219	Dried or smoked	77,8 €/100 kg/net	—
02101290	Other	15,4	—
021019	Other		
Of domestic swine			
Salted or in brine			
02101910	Bacon sides or spencers	68,7 €/100 kg/net	—
02101920	Three-quarter sides or middles	75,1 €/100 kg/net	—
02101930	Fore-ends and cuts thereof	60,1 €/100 kg/net	—
02101940	Loins and cuts thereof	86,9 €/100 kg/net	—
02101950	Other	86,9 €/100 kg/net	—
Dried or smoked			
02101960	Fore-ends and cuts thereof	119 €/100 kg/net	—
02101970	Loins and cuts thereof	149,6 €/100 kg/net	—
Other			
02101981	Boneless	151,2 €/100 kg/net	—
02101989	Other	151,2 €/100 kg/net	—
02101990	Other	15,4	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

021020	Meat of bovine animals		
02102010	With bone in	15,4 + 265,2 €/100 kg/net	—
02102090	Boneless	15,4 + 303,4 €/100 kg/net	—
Other, including edible flours and meals of meat or meat offal			
02109100	Of primates	15,4	—
02109200	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	15,4	—
02109300	Of reptiles (including snakes and turtles)	15,4	—
021099	Other		
Meat			
02109910	Of horses, salted, in brine or dried	6,4	—
Of sheep and goats			
02109921	With bone in	222,7 €/100 kg/net	—
02109929	Boneless	311,8 €/100 kg/net	—
02109931	Of reindeer	15,4	—
02109939	Other	130 €/100 kg/net	—
Offal			
Of domestic swine			
02109941	Livers	64,9 €/100 kg/net	—
02109949	Other	47,2 €/100 kg/net	—
Of bovine animals			
02109951	Thick skirt and thin skirt	15,4 + 303,4 €/100 kg/net	—
02109959	Other	12,8	—
02109960	Of sheep and goats	15,4	—
Other			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Poultry liver			
02109971	Fatty livers of geese or ducks, salted or in brine	Free	—
02109979	Other	6,4	—
02109980	Other	15,4	—
02109990	Edible flours and meals of meat or meat offal	15,4 + 303,4 €/100 kg/net	—

### CHAPTER 3

#### FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

##### Notes

1. This chapter does not cover:
  - (a) mammals of heading 0106;
  - (b) meat of mammals of heading 0106 (heading 0208 or 0210);
  - (c) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or
  - (d) caviar or caviar substitutes prepared from fish eggs (heading 1604).
2. In this chapter, the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
0301	Live fish		
030110	Ornamental fish		
03011010	Freshwater fish	Free	—
03011090	Saltwater fish	7,5	—
Other live fish			
030191	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> )		

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	<i>aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i> )		
03019110	Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	8	—
03019190	Other	12	—
03019200	Eels ( <i>Anguilla</i> spp.)	Free	—
03019300	Carp	8	—
03019400	Bluefin tunas ( <i>Thunnus thynnus</i> )	16	—
03019500	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	16	—
030199	Other		
Freshwater fish			
03019911	Pacific salmon ( <i>Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	2	—
03019919	Other	8	—
03019980	Saltwater fish	16	—
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304		
Salmonidae, excluding livers and roes			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

030211	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )		
03021110	Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	8	—
03021120	Of the species <i>Oncorhynchus mykiss</i> , with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	12	—
03021180	Other	12	—
03021200	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	2	—
03021900	Other	8	—

Flat fish  
(Pleuronectidae,  
Bothidae,  
Cynoglossidae,  
Soleidae,  
Scophthalmidae  
and Citharidae),

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excluding livers and  
 roes

030221	Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )		
03022110	Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> )	8	—
03022130	Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	8	—
03022190	Pacific halibut ( <i>Hippoglossus stenolepis</i> )	15	—
03022200	Plaice ( <i>Pleuronectes platessa</i> )	7,5	—
03022300	Sole ( <i>Solea</i> spp.)	15	—
030229	Other		
03022910	Megrim ( <i>Lepidorhombus</i> spp.)	15	—
03022990	Other	15	—
Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes			
030231	Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		
03023110	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03023190	Other	22 <sup>(1)</sup>	—
030232	Yellowfin tunas ( <i>Thunnus albacares</i> )		
03023210	For the industrial manufacture	22 <sup>(8)(1)</sup>	—

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	of products of heading 1604 <sup>(3)</sup>		
03023290	Other	22 <sup>(1)</sup>	—
030233	Skipjack or stripe-bellied bonito		
03023310	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03023390	Other	22 <sup>(1)</sup>	—
030234	Bigeye tunas ( <i>Thunnus obesus</i> )		
03023410	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03023490	Other	22 <sup>(1)</sup>	—
030235	Bluefin tunas ( <i>Thunnus thynnus</i> )		
03023510	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03023590	Other	22 <sup>(1)</sup>	—
030236	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		
03023610	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03023690	Other	22 <sup>(1)</sup>	—
030239	Other		
03023910	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03023990	Other	22 <sup>(1)</sup>	—
03024000	Herrings ( <i>Clupea harengus</i> , <i>Clupea</i>	<sup>(9)</sup>	—



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	<i>pallasii</i> ), excluding livers and roes		
030250	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes		
03025010	Of the species <i>Gadus morhua</i>	12	—
03025090	Other	12	—
Other fish, excluding livers and roes			
030261	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )		
03026110	Sardines of the species <i>Sardina pilchardus</i>	23	—
03026130	Sardines of the genus <i>Sardinops</i> ; sardinella ( <i>Sardinella</i> spp.)	15	—
03026180	Brisling or sprats ( <i>Sprattus sprattus</i> )	<sup>(10)</sup>	—
03026200	Haddock ( <i>Melanogrammus aeglefinus</i> )	7,5	—
03026300	Coalfish ( <i>Pollachius virens</i> )	7,5	—
03026400	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	<sup>(11)</sup>	—
030265	Dogfish and other sharks		
03026520	Dogfish of the species <i>Squalus acanthias</i>	6	—
03026550	Dogfish of the species <i>Scyliorhinus</i> spp.	6	—

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03026560	Porbeagle shark ( <i>Lamna nasus</i> )	8	—
03026595	Other	8	—
03026600	Eels ( <i>Anguilla</i> spp.)	Free	—
03026700	Swordfish ( <i>Xiphias gladius</i> )	15	—
03026800	Toothfish ( <i>Dissostichus</i> spp.)	15	—
030269	Other		
Freshwater fish			
03026911	Carp	8	—
03026915	Tilapia ( <i>Oreochromis</i> spp.)	8	—
03026918	Other	8	—
Saltwater fish			
Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonitos ( <i>Euthynnus (Katsuwonus) pelamis</i> ) mentioned in subheading 0302 33			
03026921	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03026925	Other	22 <sup>(1)</sup>	—
Redfish ( <i>Sebastes</i> spp.)			
03026931	Of the species <i>Sebastes marinus</i>	7,5	—
03026933	Other	7,5	—
03026935	Fish of the species <i>Boreogadus saida</i>	12	—
03026941	Whiting ( <i>Merlangius merlangus</i> )	7,5	—
03026945	Ling ( <i>Molva</i> spp.)	7,5	—
03026951	Alaska pollack ( <i>Theragra</i>	7,5	—

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	<i>chalcogramma</i> ) and pollack ( <i>Pollachius pollachius</i> )		
03026955	Anchovies ( <i>Engraulis</i> spp.)	15	—
03026961	Sea bream ( <i>Dentex dentex</i> and <i>Pagellus</i> spp.)	15	—
Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)			
Hake of the genus <i>Merluccius</i>			
03026966	Cape hake (shallow-water hake) ( <i>Merluccius capensis</i> ) and deepwater hake (deepwater Cape hake) ( <i>Merluccius paradoxus</i> )	15	—
03026967	Southern hake ( <i>Merluccius australis</i> )	15	—
03026968	Other	15 <sup>(1)</sup>	—
03026969	Hake of the genus <i>Urophycis</i>	15	—
03026975	Ray's bream ( <i>Brama</i> spp.)	15	—
03026981	Monkfish ( <i>Lophius</i> spp.)	15	—
03026982	Blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> ) and southern blue whiting ( <i>Micromesistius australis</i> )	7,5	—
03026991	Horse mackerel (scad) ( <i>Caranx trachurus</i> , <i>Trachurus trachurus</i> )	15	—
03026992	Pink cusk-eel ( <i>Genypterus blacodes</i> )	7,5	—

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03026994	Sea bass ( <i>Dicentrarchus labrax</i> )	15	—
03026995	Gilt-head seabreams ( <i>Sparus aurata</i> )	15	—
03026999	Other	15	—
03027000	Livers and roes	10	—
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304		
Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes			
03031100	Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	2	—
03031900	Other	2	—
Other salmonidae, excluding livers and roes			
030321	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )		
03032110	Of the species <i>Oncorhynchus apache</i> or	9	—

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	<i>Oncorhynchus chrysogaster</i>		
03032120	Of the species <i>Oncorhynchus mykiss</i> , with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	12	—
03032180	Other	12	—
03032200	Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	2	—
03032900	Other	9 <sup>(1)</sup>	—
Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes			
030331	Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )		
03033110	Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> )	7,5	—
03033130	Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	7,5	—
03033190	Pacific halibut ( <i>Hippoglossus stenolepis</i> )	15	—
03033200	Plaice ( <i>Pleuronectes platessa</i> )	15	—
03033300	Sole ( <i>Solea</i> spp.)	7,5	—
030339	Other		

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03033910	Flounder ( <i>Platichthys flesus</i> )	7,5	—
03033930	Fish of the genus <i>Rhombosolea</i>	7,5	—
03033970	Other	15	—
Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes			
030341	Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		
03034110	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03034190	Other	22 <sup>(1)</sup>	—
030342	Yellowfin tunas ( <i>Thunnus albacares</i> )		
For the industrial manufacture of products of heading 1604 <sup>(3)</sup>			
Whole			
03034212	Weighing more than 10 kg each	20 <sup>(8)(1)</sup>	—
03034218	Other	20 <sup>(8)(1)</sup>	—
Other			
03034242	Weighing more than 10 kg each	22 <sup>(8)(1)</sup>	—
03034248	Other	22 <sup>(8)(1)</sup>	—
03034290	Other	22 <sup>(1)</sup>	—
030343	Skipjack or stripe-bellied bonito		
03034310	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—

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03034390	Other	22 <sup>(1)</sup>	—
030344	Bigeye tunas ( <i>Thunnus obesus</i> )		
03034410	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03034490	Other	22 <sup>(1)</sup>	—
030345	Bluefin tunas ( <i>Thunnus thynnus</i> )		
03034510	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03034590	Other	22 <sup>(1)</sup>	—
030346	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		
03034610	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03034690	Other	22 <sup>(1)</sup>	—
030349	Other		
03034930	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03034980	Other	22 <sup>(1)</sup>	—
Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes			
03035100	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	<sup>(9)</sup>	—
030352	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		

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03035210	Of the species <i>Gadus morhua</i>	12	—
03035230	Of the species <i>Gadus ogac</i>	12	—
03035290	Of the species <i>Gadus macrocephalus</i>	12	—
Swordfish ( <i>Xiphias gladius</i> ) and toothfish ( <i>Dissostichus</i> spp.), excluding livers and roes			
03036100	Swordfish ( <i>Xiphias gladius</i> )	7,5	—
03036200	Toothfish ( <i>Dissostichus</i> spp.)	15	—
Other fish, excluding livers and roes			
030371	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )		
03037110	Sardines of the species <i>Sardina pilchardus</i>	23	—
03037130	Sardines of the genus <i>Sardinops</i> ; sardinella ( <i>Sardinella</i> spp.)	15	—
03037180	Brisling or sprats ( <i>Sprattus sprattus</i> )	<sup>(10)</sup>	—
03037200	Haddock ( <i>Melanogrammus aeglefinus</i> )	7,5	—
03037300	Coalfish ( <i>Pollachius virens</i> )	7,5	—
030374	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		
03037430	Of the species <i>Scomber scombrus</i> or <i>Scomber japonicus</i>	<sup>(11)</sup>	—



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03037490	Of the species <i>Scomber australasicus</i>	15	—
030375	Dogfish and other sharks		
03037520	Dogfish of the species <i>Squalus acanthias</i>	6	—
03037550	Dogfish of the species <i>Scyliorhinus spp.</i>	6	—
03037560	Porbeagle shark ( <i>Lamna nasus</i> )	8	—
03037595	Other	8	—
03037600	Eels ( <i>Anguilla</i> spp.)	Free	—
03037700	Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	15	—
030378	Hake ( <i>Merluccius spp.</i> , <i>Urophycis</i> spp.)		
Hake of the genus <i>Merluccius</i>			
03037811	Cape hake (shallow- water hake) ( <i>Merluccius capensis</i> ) and deepwater hake (deepwater Cape hake) ( <i>Merluccius paradoxus</i> )	15	—
03037812	Argentine hake (Southwest Atlantic hake) ( <i>Merluccius hubbsi</i> )	15	—
03037813	Southern hake ( <i>Merluccius australis</i> )	15	—
03037819	Other	15 <sup>(1)</sup>	—
03037890	Hake of the genus <i>Urophycis</i>	15	—
030379	Other		

Freshwater fish

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03037911	Carp	8	—
03037919	Other	8	—
Saltwater fish			
Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonitos ( <i>Euthynnus (Katsuwonus) pelamis</i> ) mentioned in subheading 0303 43			
03037920	For the industrial manufacture of products of heading 1604 <sup>(3)</sup>	22 <sup>(8)(1)</sup>	—
03037931	Other	22 <sup>(1)</sup>	—
Redfish ( <i>Sebastes</i> spp.)			
03037935	Of the species <i>Sebastes marinus</i>	7,5	—
03037937	Other	7,5	—
03037941	Fish of the species <i>Boreogadus saida</i>	12	—
03037945	Whiting ( <i>Merlangius merlangus</i> )	7,5	—
03037951	Ling ( <i>Molva</i> spp.)	7,5	—
03037955	Alaska pollack ( <i>Theragra chalcogramma</i> ) and pollack ( <i>Pollachius pollachius</i> )	15	—
03037958	Fish of the species <i>Orcynopsis unicolor</i>	<sup>(12)</sup>	—
03037965	Anchovies ( <i>Engraulis</i> spp.)	15	—
03037971	Sea bream ( <i>Dentex dentex</i> and <i>Pagellus</i> spp.)	15	—
03037975	Ray's bream ( <i>Brama</i> spp.)	15	—
03037981	Monkfish ( <i>Lophius</i> spp.)	15	—

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03037983	Blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )	7,5	—
03037985	Southern blue whiting ( <i>Micromesistius australis</i> )	7,5	—
03037991	Horse mackerel (scad) ( <i>Caranx trachurus</i> , <i>Trachurus trachurus</i> )	15	—
03037992	Blue grenadier ( <i>Macruronus novaezelandiae</i> )	7,5	—
03037993	Pink cusk-eel ( <i>Genypterus blacodes</i> )	7,5	—
03037994	Fish of the species <i>Pelotreis flavilatus</i> or <i>Peltorhamphus novaezelandiae</i>	7,5	—
03037998	Other	15	—
030380	Livers and roes		
03038010	Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate <sup>(3)</sup>	Free	—
03038090	Other	10	—
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen		
Fresh or chilled			
030411	Swordfish ( <i>Xiphias gladius</i> )		
03041110	Fillets	18	—
03041190	Other fish meat (whether or not minced)	15	—
030412	Toothfish ( <i>Dissostichus</i> spp.)		

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03041210	Fillets	18	—
03041290	Other fish meat (whether or not minced)	15	—
030419	Other		
Fillets			
Of freshwater fish			
03041901	Of Nile perch ( <i>Lates niloticus</i> )	9	—
03041903	Of pangasius ( <i>Pangasius</i> spp.)	9	—
03041913	Of Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	2	—
Of trout of the species <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i>			
03041915	Of the species <i>Oncorhynchus mykiss</i> weighing more than 400 g each	12	—
03041917	Other	12	—
03041918	Of other freshwater fish	9	—
Other			
03041931	Of cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i>	18	—

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	<i>macrocephalus</i> ) and of fish of the species <i>Boreogadus saida</i>		
03041933	Of coalfish ( <i>Pollachius virens</i> )	18	—
03041935	Of redfish ( <i>Sebastes</i> spp.)	18	—
03041939	Other	18	—
Other fish meat (whether or not minced)			
03041991	Of freshwater fish	8	—
Other			
03041997	Flaps of herring	<sup>(9)</sup>	—
03041999	Other	15 <sup>(1)</sup>	—
Frozen fillets			
03042100	Swordfish ( <i>Xiphias</i> <i>gladius</i> )	7,5	—
03042200	Toothfish ( <i>Dissostichus</i> spp.)	15	—
030429	Other		
Of freshwater fish			
03042901	Of Nile perch ( <i>Lates</i> <i>niloticus</i> )	9	—
03042903	Of pangasius ( <i>Pangasius</i> spp.)	9	—
03042905	Of tilapia ( <i>Oreochromis</i> spp.)	9	—
03042913	Of Pacific salmon ( <i>Oncorhynchus</i> <i>nerka</i> , <i>Oncorhynchus</i> <i>gorbuscha</i> , <i>Oncorhynchus</i> <i>keta</i> , <i>Oncorhynchus</i> <i>tschawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus</i> <i>rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	2	—

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Of trout of the species *Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita* and *Oncorhynchus gilae*

03042915	Of the species <i>Oncorhynchus mykiss</i> weighing more than 400 g each	12	—
03042917	Other	12	—
03042918	Of other freshwater fish	9	—

Other

Of cod (*Gadus morhua*, *Gadus macrocephalus*, *Gadus ogac*) and of fish of the species *Boreogadus saida*

03042921	Of cod of the species <i>Gadus macrocephalus</i>	7,5	—
03042929	Other	7,5	—
03042931	Of coalfish ( <i>Pollachius virens</i> )	7,5	—
03042933	Of haddock ( <i>Melanogrammus aeglefinus</i> )	7,5	—

Of redfish (*Sebastes* spp.)

03042935	Of the species <i>Sebastes marinus</i>	7,5	—
03042939	Other	7,5	—
03042941	Of whiting ( <i>Merlangius merlangus</i> )	7,5	—
03042943	Of ling ( <i>Molva</i> spp.)	7,5	—
03042945	Of tuna (of the genus <i>Thunnus</i> ) and of fish of the genus <i>Euthynnus</i>	18	—

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Of mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ) and of fish of the species <i>Orcynopsis unicolor</i>			
03042951	Of mackerel of the species <i>Scomber australasicus</i>	15	—
03042953	Other	15	—
Of hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)			
Of hake of the genus <i>Merluccius</i>			
03042955	Of Cape hake (shallow-water hake) ( <i>Merluccius capensis</i> ) and of deepwater hake (deepwater Cape hake) ( <i>Merluccius paradoxus</i> )	7,5	—
03042956	Of argentine hake (Southwest Atlantic hake) ( <i>Merluccius hubbsi</i> )	7,5	—
03042958	Other	6,1	—
03042959	Of hake of the genus <i>Urophycis</i>	7,5	—
Of dogfish and other sharks			
03042961	Of dogfish ( <i>Squalus acanthias</i> and <i>Scyliorhinus</i> spp.)	7,5	—
03042965	Of porbeagle shark ( <i>Lamna nasus</i> )	7,5	—
03042968	Of other sharks	7,5	—
03042971	Of plaice ( <i>Pleuronectes platessa</i> )	7,5	—
03042973	Of flounder ( <i>Platichthys flesus</i> )	7,5	—

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03042975	Of herring ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	15	—
03042979	Of megrim ( <i>Lepidorhombus</i> spp.)	15	—
03042983	Of monkfish ( <i>Lophius</i> spp.)	15	—
03042985	Of Alaska pollack ( <i>Theragra chalcogramma</i> )	13,7	—
03042991	Of blue grenadier ( <i>Macruronus novaezelandiae</i> )	7,5	—
03042999	Other	15 <sup>(1)</sup>	—
Other			
03049100	Swordfish ( <i>Xiphias gladius</i> )	7,5	—
03049200	Toothfish ( <i>Dissostichus</i> spp.)	7,5	—
030499	Other		
03049910	Surimi	14,2	—
Other			
03049921	Of freshwater fish	8	—
Other			
03049923	Of herring ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	<sup>(9)</sup>	—
03049929	Of redfish ( <i>Sebastes</i> spp.)	8	—
Of cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) and of fish of the species <i>Boreogadus saida</i>			
03049931	Of cod of the species <i>Gadus macrocephalus</i>	7,5	—
03049933	Of cod of the species <i>Gadus morhua</i>	7,5	—
03049939	Other	7,5	—



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03049941	Of coalfish ( <i>Pollachius virens</i> )	7,5	—
03049945	Of haddock ( <i>Melanogrammus aeglefinus</i> )	7,5	—
03049951	Of hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	7,5	—
03049955	Of megrim ( <i>Lepidorhombus spp.</i> )	15	—
03049961	Of Ray's bream ( <i>Brama spp.</i> )	15	—
03049965	Of monkfish ( <i>Lophius spp.</i> )	7,5	—
03049971	Of blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )	7,5	—
03049975	Of Alaska pollack ( <i>Theragra chalcogramma</i> )	7,5	—
03049999	Other	7,5	—
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption		
03051000	Flours, meals and pellets of fish, fit for human consumption	13	—
03052000	Livers and roes of fish, dried, smoked, salted or in brine	11	—
030530	Fish fillets, dried, salted or in brine, but not smoked		

Of cod (*Gadus  
morhua*, *Gadus  
ogac*, *Gadus  
macrocephalus*) and  
of fish of the species  
*Boreogadus saida*

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03053011	Of cod of the species <i>Gadus macrocephalus</i>	16	—
03053019	Other	20	—
03053030	Of Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ), and Danube salmon ( <i>Hucho hucho</i> ), salted or in brine	15	—
03053050	Of lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> ), salted or in brine	15	—
03053090	Other	16	—
Smoked fish, including fillets			
03054100	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	13	—
03054200	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10	—
030549	Other		

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03054910	Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> )	15	—
03054920	Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	16	—
03054930	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	14	—
03054945	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	14	—
03054950	Eels ( <i>Anguilla</i> spp.)	14	—
03054980	Other	14	—
Dried fish, whether or not salted but not smoked			
030551	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		
03055110	Dried, unsalted	13 <sup>(1)</sup>	—
03055190	Dried, salted	13 <sup>(1)</sup>	—
030559	Other		
03055910	Fish of the species <i>Boreogadus saida</i>	13 <sup>(1)</sup>	—
03055930	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	12	—
03055950	Anchovies ( <i>Engraulis</i> spp.)	10	—
03055970	Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	15	—
03055980	Other	12	—

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Fish, salted but not dried or smoked and fish in brine			
03056100	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	12	—
03056200	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	13 <sup>(1)</sup>	—
03056300	Anchovies ( <i>Engraulis</i> spp.)	10	—
030569	Other		
03056910	Fish of the species <i>Boreogadus saida</i>	13 <sup>(1)</sup>	—
03056930	Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	15	—
03056950	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	11	—
03056980	Other	12	—
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of		

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	crustaceans, fit for human consumption		
Frozen			
030611	Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)		
03061110	Crawfish tails	12,5	—
03061190	Other	12,5	—
030612	Lobsters ( <i>Homarus</i> spp.)		
03061210	Whole	6	—
03061290	Other	16	—
030613	Shrimps and prawns		
03061310	Of the family Pandalidae	12	—
03061330	Shrimps of the genus <i>Crangon</i>	18	—
03061340	Deepwater rose shrimps ( <i>Parapenaeus longirostris</i> )	12	—
03061350	Shrimps of the genus <i>Penaeus</i>	12	—
03061380	Other	12	—
030614	Crabs		
03061410	Crabs of the species <i>Paralithodes camchaticus</i> , <i>Chionoecetes</i> spp. and <i>Callinectes sapidus</i>	7,5	—
03061430	Crabs of the species <i>Cancer pagurus</i>	7,5	—
03061490	Other	7,5	—
030619	Other, including flours, meals and pellets of crustaceans, fit for human consumption		
03061910	Freshwater crayfish	7,5	—

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03061930	Norway lobsters ( <i>Nephrops norvegicus</i> )	12	—
03061990	Other	12	—
Not frozen			
03062100	Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	12,5	—
030622	Lobsters ( <i>Homarus</i> spp.)		
03062210	Live	8	—
Other			
03062291	Whole	8	—
03062299	Other	10	—
030623	Shrimps and prawns		
03062310	Of the family Pandalidae	12	—
Shrimps of the genus <i>Crangon</i>			
03062331	Fresh, chilled or cooked by steaming or by boiling in water	18	—
03062339	Other	18	—
03062390	Other	12	—
030624	Crabs		
03062430	Crabs of the species <i>Cancer pagurus</i>	7,5	—
03062480	Other	7,5	—
030629	Other, including flours, meals and pellets of crustaceans, fit for human consumption		
03062910	Freshwater crayfish	7,5	—
03062930	Norway lobsters ( <i>Nephrops norvegicus</i> )	12	—
03062990	Other	12	—

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0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption		
030710	Oysters		
03071010	Flat oysters (of the genus <i>Ostrea</i> ), live and weighing (shell included) not more than 40 g each	Free	—
03071090	Other	9	—
Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>			
03072100	Live, fresh or chilled	8	—
030729	Other		
03072910	Coquilles St Jacques ( <i>Pecten maximus</i> ), frozen	8	—
03072990	Other	8	—
Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.)			
030731	Live, fresh or chilled		
03073110	<i>Mytilus</i> spp.	10	—
03073190	<i>Perna</i> spp.	8	—
030739	Other		
03073910	<i>Mytilus</i> spp.	10	—
03073990	<i>Perna</i> spp.	8	—
Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia</i> )			

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*macrosoma*, *Sepiola*  
spp.) and squid  
(*Ommastrephes*  
spp., *Loligo* spp.,  
*Nototodarus* spp.,  
*Sepioteuthis* spp.)

030741	Live, fresh or chilled		
03074110	Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.)	8	—

Squid (*Ommastrephes*  
spp., *Loligo* spp.,  
*Nototodarus* spp.,  
*Sepioteuthis* spp.)

03074191	<i>Loligo</i> spp., <i>Ommastrephes sagittatus</i>	6	—
03074199	Other	8	—
030749	Other		

Frozen

Cuttle fish (*Sepia officinalis*, *Rossia macrosoma*, *Sepiola* spp.)

Of the genus *Sepiola*

03074901	Lesser cuttle fish ( <i>Sepiola rondeleti</i> )	6	—
03074911	Other	8	—
03074918	Other	8	—

Squid (*Ommastrephes*  
spp., *Loligo* spp.,  
*Nototodarus* spp.,  
*Sepioteuthis* spp.)

*Loligo* spp.

03074931	<i>Loligo vulgaris</i>	6	—
03074933	<i>Loligo pealei</i>	6	—
03074935	<i>Loligo patagonica</i>	6	—
03074938	Other	6	—
03074951	<i>Ommastrephes sagittatus</i>	6	—
03074959	Other	8	—



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Other			
03074971	Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa</i> spp.)	8	—
Squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)			
03074991	<i>Loligo</i> spp., <i>Ommastrephes sagittatus</i>	6	—
03074999	Other	8	—
Octopus ( <i>Octopus</i> spp.)			
03075100	Live, fresh or chilled	8	—
030759	Other		
03075910	Frozen	8	—
03075990	Other	8	—
03076000	Snails, other than sea snails	Free	—
Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption			
03079100	Live, fresh or chilled	11	—
030799	Other		
Frozen			
03079911	<i>Illex</i> spp.	8	—
03079913	Striped venus and other species of the family Veneridae	8	—
03079915	Jellyfish ( <i>Rhopilema</i> spp.)	Free	—
03079918	Other	11	—
03079990	Other	11	—

## CHAPTER 4

### DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

#### Notes

1. The expression 'milk' means full-cream milk or partially or completely skimmed milk.
2. For the purposes of heading 0405:
  - (a) the term 'butter' means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria;
  - (b) the expression 'dairy spreads' means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 0406 provided that they have the three following characteristics:
  - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
  - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
  - (c) they are moulded or capable of being moulded.
4. This chapter does not cover:
  - (a) products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 1702); or
  - (b) albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 3502) or globulins (heading 3504).

#### Subheading notes

1. For the purposes of subheading 0404 10, the expression 'modified whey' means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405 10, the term 'butter' does not include dehydrated butter or ghee (subheading 0405 90).

#### Additional note

1. The duty rate applicable to mixtures falling in headings 0401 to 0406 shall be as follows:
  - (a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;

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- (b) in other mixtures, the rate applicable shall be that of the component which results in the highest amount of import duty.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter		
040110	Of a fat content, by weight, not exceeding 1 %		
04011010	In immediate packings of a net content not exceeding two litres	13,8 €/100 kg/net	—
04011090	Other	12,9 €/100 kg/net	—
040120	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %		
Not exceeding 3 %			
04012011	In immediate packings of a net content not exceeding two litres	18,8 €/100 kg/net	—
04012019	Other	17,9 €/100 kg/net	—
Exceeding 3 %			
04012091	In immediate packings of a net content not exceeding two litres	22,7 €/100 kg/net	—
04012099	Other	21,8 €/100 kg/net	—
040130	Of a fat content, by weight, exceeding 6 %		
Not exceeding 21 %			
04013011	In immediate packings of a net content not exceeding two litres	57,5 €/100 kg/net	—

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04013019	Other	56,6 €/100 kg/net	—
Exceeding 21 % but not exceeding 45 %			
04013031	In immediate packings of a net content not exceeding two litres	110 €/100 kg/net	—
04013039	Other	109,1 €/100 kg/net	—
Exceeding 45 %			
04013091	In immediate packings of a net content not exceeding two litres	183,7 €/100 kg/net	—
04013099	Other	182,8 €/100 kg/net	—
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter		
040210	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %		
Not containing added sugar or other sweetening matter			
04021011	In immediate packings of a net content not exceeding 2,5 kg	125,4 €/100 kg/net	—
04021019	Other	118,8 €/100 kg/net <sup>(1)</sup>	—
Other			
04021091	In immediate packings of a net content not exceeding 2,5 kg	1,19 €/kg + 27,5 €/100 kg/net <sup>(14)</sup>	—
04021099	Other	1,19 €/kg + 21 €/100 kg/net <sup>(14)</sup>	—
In powder, granules or other solid forms, of a fat content, by			

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weight, exceeding 1,5 %			
040221	Not containing added sugar or other sweetening matter		
Of a fat content, by weight, not exceeding 27 %			
04022111	In immediate packings of a net content not exceeding 2,5 kg	135,7 €/100 kg/net	—
Other			
04022117	Of a fat content, by weight, not exceeding 11 %	130,4 €/100 kg/net	—
04022119	Of a fat content, by weight, exceeding 11 % but not exceeding 27 %	130,4 €/100 kg/net	—
Of a fat content, by weight, exceeding 27 %			
04022191	In immediate packings of a net content not exceeding 2,5 kg	167,2 €/100 kg/net	—
04022199	Other	161,9 €/100 kg/net	—
040229	Other		
Of a fat content, by weight, not exceeding 27 %			
04022911	Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g, of a fat content, by weight, exceeding 10 %	1,31 €/ kg + 22 €/100 kg/ net <sup>(14)</sup>	—
Other			
04022915	In immediate packings of a net content not exceeding 2,5 kg	1,31 €/ kg + 22 €/100 kg/ net <sup>(14)</sup>	—

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04022919	Other	1,31 €/kg + 16,8 €/100 kg/net <sup>(14)</sup>	—
Of a fat content, by weight, exceeding 27 %			
04022991	In immediate packings of a net content not exceeding 2,5 kg	1,62 €/kg + 22 €/100 kg/net <sup>(14)</sup>	—
04022999	Other	1,62 €/kg + 16,8 €/100 kg/net <sup>(14)</sup>	—
Other			
040291	Not containing added sugar or other sweetening matter		
04029110	Of a fat content, by weight, not exceeding 8 %	34,7 €/100 kg/net	—
04029130	Of a fat content, by weight, exceeding 8 % but not exceeding 10 %	43,4 €/100 kg/net	—
Of a fat content, by weight, exceeding 10 % but not exceeding 45 %			
04029151	In immediate packings of a net content not exceeding 2,5 kg	110 €/100 kg/net	—
04029159	Other	109,1 €/100 kg/net	—
Of a fat content, by weight, exceeding 45 %			
04029191	In immediate packings of a net content not exceeding 2,5 kg	183,7 €/100 kg/net	—
04029199	Other	182,8 €/100 kg/net	—
040299	Other		

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04029910	Of a fat content, by weight, not exceeding 9,5 %	57,2 €/100 kg/net	—
Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 %			
04029931	In immediate packings of a net content not exceeding 2,5 kg	1,08 €/kg + 19,4 €/100 kg/net <sup>(14)</sup>	—
04029939	Other	1,08 €/kg + 18,5 €/100 kg/net <sup>(14)</sup>	—
Of a fat content, by weight, exceeding 45 %			
04029991	In immediate packings of a net content not exceeding 2,5 kg	1,81 €/kg + 19,4 €/100 kg/net <sup>(14)</sup>	—
04029999	Other	1,81 €/kg + 18,5 €/100 kg/net <sup>(14)</sup>	—
0403	Buttermilk, curdled milk and cream, yogurt, 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		
040310	Yogurt		
Not flavoured nor containing added fruit, nuts or cocoa			
Not containing added sugar or other sweetening matter, of a fat content, by weight			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

04031011	Not exceeding 3 %	20,5 €/100 kg/net	—
04031013	Exceeding 3 % but not exceeding 6 %	24,4 €/100 kg/net	—
04031019	Exceeding 6 %	59,2 €/100 kg/net	—
Other, of a fat content, by weight			
04031031	Not exceeding 3 %	0,17 €/kg + 21,1 €/100 kg/net <sup>(14)</sup>	—
04031033	Exceeding 3 % but not exceeding 6 %	0,20 €/kg + 21,1 €/100 kg/net <sup>(14)</sup>	—
04031039	Exceeding 6 %	0,54 €/kg + 21,1 €/100 kg/net <sup>(14)</sup>	—
Flavoured or containing added fruit, nuts or cocoa			
In powder, granules or other solid forms, of a milkfat content, by weight			
04031051	Not exceeding 1,5 %	8,3 + 95 €/100 kg/net	—
04031053	Exceeding 1,5 % but not exceeding 27 %	8,3 + 130,4 €/100 kg/net	—
04031059	Exceeding 27 %	8,3 + 168,8 €/100 kg/net	—
Other, of a milkfat content, by weight			
04031091	Not exceeding 3 %	8,3 + 12,4 €/100 kg/net	—
04031093	Exceeding 3 % but not exceeding 6 %	8,3 + 17,1 €/100 kg/net	—
04031099	Exceeding 6 %	8,3 + 26,6 €/100 kg/net	—
040390	Other		
Not flavoured nor containing added fruit, nuts or cocoa			
In powder, granules or other solid forms			



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Not containing  
 added sugar or other  
 sweetening matter,  
 of a fat content, by  
 weight

04039011	Not exceeding 1,5 %	100,4 €/100 kg/net	—
04039013	Exceeding 1,5 % but not exceeding 27 %	135,7 €/100 kg/net	—
04039019	Exceeding 27 %	167,2 €/100 kg/net	—

Other, of a fat  
 content, by weight

04039031	Not exceeding 1,5 %	0,95 €/ kg + 22 €/100 kg/ net <sup>(14)</sup>	—
04039033	Exceeding 1,5 % but not exceeding 27 %	1,31 €/ kg + 22 €/100 kg/ net <sup>(14)</sup>	—
04039039	Exceeding 27 %	1,62 €/ kg + 22 €/100 kg/ net <sup>(14)</sup>	—

Other

Not containing  
 added sugar or other  
 sweetening matter,  
 of a fat content, by  
 weight

04039051	Not exceeding 3 %	20,5 €/100 kg/net	—
04039053	Exceeding 3 % but not exceeding 6 %	24,4 €/100 kg/net	—
04039059	Exceeding 6 %	59,2 €/100 kg/net	—

Other, of a fat  
 content, by weight

04039061	Not exceeding 3 %	0,17 €/ kg + 21,1 €/100 kg/ net <sup>(14)</sup>	—
04039063	Exceeding 3 % but not exceeding 6 %	0,20 €/ kg + 21,1 €/100 kg/ net <sup>(14)</sup>	—
04039069	Exceeding 6 %	0,54 €/ kg + 21,1 €/100 kg/ net <sup>(14)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Flavoured or containing added fruit, nuts or cocoa			
In powder, granules or other solid forms, of a milkfat content, by weight			
04039071	Not exceeding 1,5 %	8,3 + 95 €/100 kg/net	—
04039073	Exceeding 1,5 % but not exceeding 27 %	8,3 + 130,4 €/100 kg/net	—
04039079	Exceeding 27 %	8,3 + 168,8 €/100 kg/net	—
Other, of a milkfat content, by weight			
04039091	Not exceeding 3 %	8,3 + 12,4 €/100 kg/net	—
04039093	Exceeding 3 % but not exceeding 6 %	8,3 + 17,1 €/100 kg/net	—
04039099	Exceeding 6 %	8,3 + 26,6 €/100 kg/net	—
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		
040410	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		
In powder, granules or other solid forms			
Not containing added sugar or other sweetening matter, of a protein content (nitrogen			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

content  $\times$  6,38), by  
 weight

Not exceeding 15 %,  
 and of a fat content,  
 by weight

04041002	Not exceeding 1,5 %	7 €/100 kg/net	—
04041004	Exceeding 1,5 % but not exceeding 27 %	135,7 €/100 kg/net	—
04041006	Exceeding 27 %	167,2 €/100 kg/net	—

Exceeding 15 %, and  
 of a fat content, by  
 weight

04041012	Not exceeding 1,5 %	100,4 €/100 kg/net	—
04041014	Exceeding 1,5 % but not exceeding 27 %	135,7 €/100 kg/net	—
04041016	Exceeding 27 %	167,2 €/100 kg/net	—

Other, of a protein  
 content (nitrogen  
 content  $\times$  6,38), by  
 weight

Not exceeding 15 %,  
 and of a fat content,  
 by weight

04041026	Not exceeding 1,5 %	0,07 €/kg/ net + 16,8 €/100 kg/ net <sup>(14)</sup>	—
04041028	Exceeding 1,5 % but not exceeding 27 %	1,31 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—
04041032	Exceeding 27 %	1,62 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—

Exceeding 15 %, and  
 of a fat content, by  
 weight

04041034	Not exceeding 1,5 %	0,95 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—
04041036	Exceeding 1,5 % but not exceeding 27 %	1,31 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

04041038	Exceeding 27 %	1,62 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—
<b>Other</b>			
Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6,38), by weight			
Not exceeding 15 %, and of a fat content, by weight			
04041048	Not exceeding 1,5 %	0,07 €/kg/net <sup>(15)</sup>	—
04041052	Exceeding 1,5 % but not exceeding 27 %	135,7 €/100 kg/net	—
04041054	Exceeding 27 %	167,2 €/100 kg/net	—
Exceeding 15 %, and of a fat content, by weight			
04041056	Not exceeding 1,5 %	100,4 €/100 kg/net	—
04041058	Exceeding 1,5 % but not exceeding 27 %	135,7 €/100 kg/net	—
04041062	Exceeding 27 %	167,2 €/100 kg/net	—
Other, of a protein content (nitrogen content × 6,38), by weight			
Not exceeding 15 %, and of a fat content, by weight			
04041072	Not exceeding 1,5 %	0,07 €/kg/ net + 16,8 €/100 kg/ net <sup>(16)</sup>	—
04041074	Exceeding 1,5 % but not exceeding 27 %	1,31 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—
04041076	Exceeding 27 %	1,62 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Exceeding 15 %, and  
 of a fat content, by  
 weight

04041078	Not exceeding 1,5 %	0,95 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—
04041082	Exceeding 1,5 % but not exceeding 27 %	1,31 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—
04041084	Exceeding 27 %	1,62 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—
040490	Other		

Not containing  
 added sugar or other  
 sweetening matter,  
 of a fat content, by  
 weight

04049021	Not exceeding 1,5 %	100,4 €/100 kg/net	—
04049023	Exceeding 1,5 % but not exceeding 27 %	135,7 €/100 kg/net	—
04049029	Exceeding 27 %	167,2 €/100 kg/net	—

Other, of a fat  
 content, by weight

04049081	Not exceeding 1,5 %	0,95 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—
04049083	Exceeding 1,5 % but not exceeding 27 %	1,31 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—
04049089	Exceeding 27 %	1,62 €/kg/ net + 22 €/100 kg/ net <sup>(14)</sup>	—

0405  
 Butter and other fats  
 and oils derived from  
 milk; dairy spreads

040510  
 Butter

Of a fat content, by  
 weight, not exceeding  
 85 %

Natural butter

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

04051011	In immediate packings of a net content not exceeding 1 kg	189,6 €/100 kg/net <sup>(1)</sup>	—
04051019	Other	189,6 €/100 kg/net <sup>(1)</sup>	—
04051030	Recombined butter	189,6 €/100 kg/net <sup>(1)</sup>	—
04051050	Whey butter	189,6 €/100 kg/net <sup>(1)</sup>	—
04051090	Other	231,3 €/100 kg/net <sup>(1)</sup>	—
040520	Dairy spreads		
04052010	Of a fat content, by weight, of 39 % or more but less than 60 %	9 + EA <sup>(13)</sup>	—
04052030	Of a fat content, by weight, of 60 % or more but not exceeding 75 %	9 + EA <sup>(13)</sup>	—
04052090	Of a fat content, by weight, of more than 75 % but less than 80 %	189,6 €/100 kg/net	—
040590	Other		
04059010	Of a fat content, by weight, of 99,3 % or more and of a water content, by weight, not exceeding 0,5 %	231,3 €/100 kg/net <sup>(1)</sup>	—
04059090	Other	231,3 €/100 kg/net <sup>(1)</sup>	—
0406	Cheese and curd		
040610	Fresh (unripened or uncured) cheese, including whey cheese, and curd		
04061020	Of a fat content, by weight, not exceeding 40 %	185,2 €/100 kg/net <sup>(1)</sup>	—
04061080	Other	221,2 €/100 kg/net <sup>(1)</sup>	—
040620	Grated or powdered cheese, of all kinds		
04062010	Glarus herb cheese (known as Schabziger) made	7,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	from skimmed milk and mixed with finely ground herbs <sup>(18)</sup>		
04062090	Other	188,2 €/100 kg/net <sup>(1)</sup>	—
040630	Processed cheese, not grated or powdered		
04063010	In the manufacture of which no cheeses other than Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter not exceeding 56 %	144,9 €/100 kg/net <sup>(1)</sup>	—
<b>Other</b>			
Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter			
04063031	Not exceeding 48 %	139,1 €/100 kg/net <sup>(1)</sup>	—
04063039	Exceeding 48 %	144,9 €/100 kg/net <sup>(1)</sup>	—
04063090	Of a fat content, by weight, exceeding 36 %	215 €/100 kg/net <sup>(1)</sup>	—
040640	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>		
04064010	Roquefort	140,9 €/100 kg/net <sup>(1)</sup>	—
04064050	Gorgonzola	140,9 €/100 kg/net <sup>(1)</sup>	—
04064090	Other	140,9 €/100 kg/net <sup>(1)</sup>	—
040690	Other cheese		
04069001	For processing <sup>(17)</sup>	167,1 €/100 kg/net <sup>(1)</sup>	—
<b>Other</b>			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

04069013	Emmentaler	171,7 €/100 kg/net <sup>(1)</sup>	—
04069015	Gruyère, Sbrinz	171,7 €/100 kg/net <sup>(1)</sup>	—
04069017	Bergkäse, Appenzell	171,7 €/100 kg/net <sup>(1)</sup>	—
04069018	Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine	171,7 €/100 kg/net <sup>(1)</sup>	—
04069019	Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs <sup>(18)</sup>	7,7	—
04069021	Cheddar	167,1 €/100 kg/net <sup>(1)</sup>	—
04069023	Edam	151 €/100 kg/net <sup>(1)</sup>	—
04069025	Tilsit	151 €/100 kg/net <sup>(1)</sup>	—
04069027	Butterkäse	151 €/100 kg/net <sup>(1)</sup>	—
04069029	Kashkaval	151 €/100 kg/net <sup>(1)</sup>	—
04069032	Feta	151 €/100 kg/net <sup>(1)</sup>	—
04069035	Kefalo-Tyri	151 €/100 kg/net <sup>(1)</sup>	—
04069037	Finlandia	151 €/100 kg/net <sup>(1)</sup>	—
04069039	Jarlsberg	151 €/100 kg/net <sup>(1)</sup>	—
Other			
04069050	Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheepskin or goatskin bottles	151 €/100 kg/net <sup>(1)</sup>	—
Other			
Of a fat content, by weight, not exceeding 40 % and a water content, by weight, in the non-fatty matter			
Not exceeding 47 %			
04069061	Grana Padano, Parmigiano Reggiano	188,2 €/100 kg/net	—
04069063	Fiore Sardo, Pecorino	188,2 €/100 kg/net <sup>(1)</sup>	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

04069069	Other	188,2 €/100 kg/net <sup>(1)</sup>	—
Exceeding 47 % but not exceeding 72 %			
04069073	Provolone	151 €/100 kg/net <sup>(1)</sup>	—
04069075	Asiago, Caciocavallo, Montasio, Ragusano	151 €/100 kg/net <sup>(1)</sup>	—
04069076	Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø	151 €/100 kg/net <sup>(1)</sup>	—
04069078	Gouda	151 €/100 kg/net <sup>(1)</sup>	—
04069079	Esrom, Italice, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio	151 €/100 kg/net <sup>(1)</sup>	—
04069081	Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey	151 €/100 kg/net <sup>(1)</sup>	—
04069082	Camembert	151 €/100 kg/net <sup>(1)</sup>	—
04069084	Brie	151 €/100 kg/net <sup>(1)</sup>	—
04069085	Kefalograviera, Kasseri	151 €/100 kg/net	—
Other cheese, of a water content, by weight, in the non-fatty matter			
04069086	Exceeding 47 % but not exceeding 52 %	151 €/100 kg/net <sup>(1)</sup>	—
04069087	Exceeding 52 % but not exceeding 62 %	151 €/100 kg/net <sup>(1)</sup>	—
04069088	Exceeding 62 % but not exceeding 72 %	151 €/100 kg/net <sup>(1)</sup>	—
04069093	Exceeding 72 %	185,2 €/100 kg/net <sup>(1)</sup>	—
04069099	Other	221,2 €/100 kg/net <sup>(1)</sup>	—
040700	Birds' eggs, in shell, fresh, preserved or cooked		
Of poultry			
For hatching <sup>(19)</sup>			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

04070011	Of turkeys or geese	105 €/1 000 p/st	p/st
04070019	Other	35 €/1 000 p/st	p/st
04070030	Other	30,4 €/100 kg/net <sup>(1)</sup>	1 000 p/st
04070090	Other	7,7	p/st
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter		
Egg yolks			
040811	Dried		
04081120	Unfit for human consumption <sup>(20)</sup>	Free	—
04081180	Other	142,3 €/100 kg/net <sup>(1)</sup>	—
040819	Other		
04081920	Unfit for human consumption <sup>(20)</sup>	Free	—
Other			
04081981	Liquid	62 €/100 kg/net <sup>(1)</sup>	—
04081989	Other, including frozen	66,3 €/100 kg/net <sup>(1)</sup>	—
Other			
040891	Dried		
04089120	Unfit for human consumption <sup>(20)</sup>	Free	—
04089180	Other	137,4 €/100 kg/net <sup>(1)</sup>	—
040899	Other		
04089920	Unfit for human consumption <sup>(20)</sup>	Free	—
04089980	Other	35,3 €/100 kg/net <sup>(1)</sup>	—
04090000	Natural honey	17,3	—
04100000	Edible products of animal origin, not	7,7	—

*Changes to legislation: There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

elsewhere specified or included		
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## CHAPTER 5

### PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

#### Notes

1. This chapter does not cover:
  - (a) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - (b) hides or skins (including furskins), other than goods of heading 0505 and parings and similar waste of raw hides or skins of heading 0511(Chapter 41 or 43);
  - (c) animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) prepared knots or tufts for broom or brush making (heading 9603).
2. For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as 'ivory'.
4. Throughout the nomenclature, the expression 'horsehair' means hair of the manes or tails of equine or bovine animals.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair	Free	—
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair		
05021000	Pigs', hogs' or boars' bristles and hair and waste thereof	Free	—
05029000	Other	Free	—
0503			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

05040000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	Free	—
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		
050510	Feathers of a kind used for stuffing; down		
05051010	Raw	Free	—
05051090	Other	Free	—
05059000	Other	Free	—
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products		
05061000	Ossein and bones treated with acid	Free	—
05069000	Other	Free	—
0507	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape;		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	powder and waste of these products		
05071000	Ivory; ivory powder and waste	Free	—
05079000	Other	Free	—
05080000	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	Free	—
0509			
05100000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	Free	—
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption		
05111000	Bovine semen	Free	p/st <sup>(21)</sup>
Other			
051191	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3		
05119110	Fish waste	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

05119190	Other	Free	—
051199	Other		
05119910	Sinews or tendons; parings and similar waste of raw hides or skins	Free	—
Natural sponges of animal origin			
05119931	Raw	Free	—
05119939	Other	5,1	—
05119985	Other	Free	—

## SECTION II

### VEGETABLE PRODUCTS

#### Note

1. In this section, the term ‘pellets’ means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

## CHAPTER 6

### LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

#### Notes

1. Subject to the second part of heading 0601, this chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless, it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower;		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	chicory plants and roots other than roots of heading 1212		
060110	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant		
06011010	Hyacinths	5,1	p/st
06011020	Narcissi	5,1	p/st
06011030	Tulips	5,1	p/st
06011040	Gladioli	5,1	p/st
06011090	Other	5,1	—
060120	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots		
06012010	Chicory plants and roots	Free	—
06012030	Orchids, hyacinths, narcissi and tulips	9,6	—
06012090	Other	6,4	—
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn		
060210	Unrooted cuttings and slips		
06021010	Of vines	Free	—
06021090	Other	4	—
060220	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		
06022010	Vine slips, grafted or rooted	Free	—
06022090	Other	8,3	—
06023000	Rhododendrons and azaleas, grafted or not	8,3	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

06024000	Roses, grafted or not	8,3	p/st
060290	Other		
06029010	Mushroom spawn	8,3	—
06029020	Pineapple plants	Free	—
06029030	Vegetable and strawberry plants	8,3	—
Other			
Outdoor plants			
Trees, shrubs and bushes			
06029041	Forest trees	8,3	—
Other			
06029045	Rooted cuttings and young plants	6,5	—
06029049	Other	8,3	—
06029050	Other outdoor plants	8,3	—
Indoor plants			
06029070	Rooted cuttings and young plants, excluding cacti	6,5	—
Other			
06029091	Flowering plants with buds or flowers, excluding cacti	6,5	—
06029099	Other	6,5	—
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		
Fresh			
06031100	Roses	(22)	p/st
06031200	Carnations	(22)	p/st
06031300	Orchids	(22)	p/st
06031400	Chrysanthemums	(22)	p/st
060319	Other		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

06031910	Gladioli	(22)	p/st
06031990	Other	(22)	—
06039000	Other	10	—
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		
060410	Mosses and lichens		
06041010	Reindeer moss	Free	—
06041090	Other	5	—
Other			
060491	Fresh		
06049120	Christmas trees	2,5	p/st
06049140	Conifer branches	2,5	—
06049190	Other	2	—
060499	Other		
06049910	Not further prepared than dried	Free	—
06049990	Other	10,9	—

## CHAPTER 7

### EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

#### Notes

1. This chapter does not cover forage products of heading 1214.
2. In headings 0709 to 0712, the word ‘vegetables’ includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweetcorn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than:
  - (a) dried leguminous vegetables, shelled (heading 0713);

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (b) sweetcorn in the forms specified in headings 1102 to 1104;
- (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);
- (d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this chapter (heading 0904).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
0701	Potatoes, fresh or chilled		
07011000	Seed <sup>(20)</sup>	4,5	—
070190	Other		
07019010	For the manufacture of starch <sup>(3)</sup>	5,8	—
<b>Other</b>			
07019050	New, from 1 January to 30 June	<sup>(26)</sup>	—
07019090	Other	11,5	—
07020000	Tomatoes, fresh or chilled	<sup>(24)</sup>	—
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled		
070310	Onions and shallots		
<b>Onions</b>			
07031011	Sets	9,6	—
07031019	Other	9,6	—
07031090	Shallots	9,6	—
07032000	Garlic	9,6 + 120 €/100 kg/net <sup>(1)</sup>	—
07039000	Leeks and other alliaceous vegetables	10,4	—
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	brassicas, fresh or chilled		
07041000	Cauliflowers and headed broccoli	(27)	—
07042000	Brussels sprouts	12	—
070490	Other		
07049010	White cabbages and red cabbages	12 MIN 0,4 €/100 kg/net	—
07049090	Other	12	—
0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled		
Lettuce			
07051100	Cabbage lettuce (head lettuce)	(28)	—
07051900	Other	10,4	—
Chicory			
07052100	Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	10,4	—
07052900	Other	10,4	—
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled		
07061000	Carrots and turnips	13,6 <sup>(1)</sup>	—
070690	Other		
07069010	Celeriac (rooted celery or German celery)	(29)	—
07069030	Horseradish ( <i>Cochlearia armoracia</i> )	12	—
07069090	Other	13,6	—
070700	Cucumbers and gherkins, fresh or chilled		
07070005	Cucumbers	(24)	—
07070090	Gherkins	12,8	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

0708	Leguminous vegetables, shelled or unshelled, fresh or chilled		
07081000	Peas ( <i>Pisum sativum</i> )	<sup>(30)</sup>	—
07082000	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	<sup>(31)</sup>	—
07089000	Other leguminous vegetables	11,2	—
0709	Other vegetables, fresh or chilled		
07092000	Asparagus	10,2	—
07093000	Aubergines (eggplants)	12,8	—
07094000	Celery other than celeriac	12,8	—
Mushrooms and truffles			
07095100	Mushrooms of the genus <i>Agaricus</i>	12,8	—
070959	Other		
07095910	Chanterelles	3,2	—
07095930	Flap mushrooms	5,6	—
07095950	Truffles	6,4	—
07095990	Other	6,4	—
070960	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>		
07096010	Sweet peppers	7,2 <sup>(1)</sup>	—
Other			
07096091	Of the genus <i>Capsicum</i> , for the manufacture of capsin or capsicum oleoresin dyes <sup>(3)</sup>	Free	—
07096095	For the industrial manufacture of essential oils or resinoids <sup>(3)</sup>	Free	—
07096099	Other	6,4	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

07097000	Spinach, New Zealand spinach and orache spinach (garden spinach)	10,4	—
070990	Other		
07099010	Salad vegetables, other than lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.)	10,4	—
07099020	Chard (or white beet) and cardoons	10,4	—
Olives			
07099031	For uses other than the production of oil <sup>(3)</sup>	4,5	—
07099039	Other	13,1 €/100 kg/net	—
07099040	Capers	5,6	—
07099050	Fennel	8	—
07099060	Sweetcorn	9,4 €/100 kg/net	—
07099070	Courgettes	<sup>(24)</sup>	—
07099080	Globe artichokes	<sup>(24)</sup>	—
07099090	Other	12,8	—
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		
07101000	Potatoes	14,4	—
Leguminous vegetables, shelled or unshelled			
07102100	Peas ( <i>Pisum sativum</i> )	14,4	—
07102200	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	14,4	—
07102900	Other	14,4	—
07103000	Spinach, New Zealand spinach and orache spinach (garden spinach)	14,4	—
07104000	Sweetcorn	5,1 + 9,4 €/100 kg/net <sup>(25)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

071080	Other vegetables		
07108010	Olives	15,2	—
Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>			
07108051	Sweet peppers	14,4	—
07108059	Other	6,4	—
Mushrooms			
07108061	Of the genus <i>Agaricus</i>	14,4	—
07108069	Other	14,4	—
07108070	Tomatoes	14,4	—
07108080	Globe artichokes	14,4	—
07108085	Asparagus	14,4	—
07108095	Other	14,4	—
07109000	Mixtures of vegetables	14,4	—
0711	Vegetables 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		
071120	Olives		
07112010	For uses other than the production of oil <sup>(3)</sup>	6,4	—
07112090	Other	13,1 €/100 kg/net	—
07114000	Cucumbers and gherkins	12	—
Mushrooms and truffles			
07115100	Mushrooms of the genus <i>Agaricus</i>	9,6 + 191 €/100 kg/net eda <sup>(1)</sup>	kg/net eda
07115900	Other	9,6	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

071190	Other vegetables; mixtures of vegetables		
Vegetables			
07119010	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , excluding sweet peppers	6,4	—
07119030	Sweetcorn	5,1 + 9,4 €/100 kg/ net <sup>(25)</sup>	—
07119050	Onions	7,2	—
07119070	Capers	4,8	—
07119080	Other	9,6	—
07119090	Mixtures of vegetables	12	—
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared		
07122000	Onions	12,8 <sup>(1)</sup>	—
Mushrooms, wood ears ( <i>Auricularia</i> spp.), jelly fungi ( <i>Tremella</i> spp.) and truffles			
07123100	Mushrooms of the genus <i>Agaricus</i>	12,8	—
07123200	Wood ears ( <i>Auricularia</i> spp.)	12,8	—
07123300	Jelly fungi ( <i>Tremella</i> spp.)	12,8	—
07123900	Other	12,8	—
071290	Other vegetables; mixtures of vegetables		
07129005	Potatoes, whether or not cut or sliced but not further prepared	10,2	—
Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

07129011	Hybrids for sowing <sup>(20)</sup>	Free	—
07129019	Other	9,4 €/100 kg/net	—
07129030	Tomatoes	12,8	—
07129050	Carrots	12,8	—
07129090	Other	12,8	—
0713	Dried leguminous vegetables, shelled, whether or not skinned or split		
071310	Peas ( <i>Pisum sativum</i> )		
07131010	For sowing	Free	—
07131090	Other	Free	—
07132000	Chickpeas (garbanzos)	Free	—
Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)			
07133100	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	Free	—
07133200	Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	Free	—
071333	Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )		
07133310	For sowing	Free	—
07133390	Other	Free	—
07133900	Other	Free	—
07134000	Lentils	Free	—
07135000	Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	3,2	—
07139000	Other	3,2	—
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith		
071410	Manioc (cassava)		
07141091	Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	9,5 €/100 kg/net <sup>(1)</sup>	—
07141098	Other	9,5 €/100 kg/net <sup>(1)</sup>	—
071420	Sweet potatoes		
07142010	Fresh, whole, intended for human consumption <sup>(32)</sup>	3,8 <sup>(23)</sup>	—
07142090	Other	6,4 €/100 kg/net <sup>(1)</sup>	—
071490	Other		
	Arrowroot, salep and similar roots and tubers with high starch content		
07149011	Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	9,5 €/100 kg/net <sup>(1)</sup>	—
07149019	Other	9,5 €/100 kg/net <sup>(1)</sup>	—
07149090	Other	3,8 <sup>(23)</sup>	—

## CHAPTER 8

### EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

#### Notes

1. This chapter does not cover inedible nuts or fruits.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this chapter may be partially rehydrated, or treated for the following purposes:
  - (a) for additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
  - (b) to improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),

provided that they retain the character of dried fruit or dried nuts.

**Additional notes**

1. The content of various sugars expressed as sucrose (sugar content) of the products classified in this chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Commission Regulation (EEC) No 558/93) at a temperature of 20 °C and multiplied by the factor 0,95.
2. For the purposes of subheadings 0811 90 11, 0811 90 31 and 0811 90 85, 'tropical fruit' means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya.
3. For the purposes of subheadings 0811 90 11, 0811 90 31, 0811 90 85, 0812 90 70 and 0813 50 31, 'tropical nuts' means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled		
Coconuts			
08011100	Desiccated	Free	—
08011900	Other	Free	—
Brazil nuts			
08012100	In shell	Free	—
08012200	Shelled	Free	—
Cashew nuts			
08013100	In shell	Free	—
08013200	Shelled	Free	—
0802	Other nuts, fresh or dried, whether or not shelled or peeled		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Almonds			
080211	In shell		
08021110	Bitter	Free	—
08021190	Other	5,6 <sup>(1)</sup>	—
080212	Shelled		
08021210	Bitter	Free	—
08021290	Other	3,5 <sup>(1)</sup>	—
Hazelnuts or filberts ( <i>Corylus</i> spp.)			
08022100	In shell	3,2	—
08022200	Shelled	3,2	—
Walnuts			
08023100	In shell	4	—
08023200	Shelled	5,1	—
08024000	Chestnuts ( <i>Castanea</i> spp.)	5,6	—
08025000	Pistachios	1,6	—
08026000	Macadamia nuts	2	—
080290	Other		
08029020	Areca (or betel), cola and pecans	Free	—
08029050	Pine nuts	3,2 <sup>(39)</sup>	—
08029085	Other	3,2 <sup>(39)</sup>	—
080300	Bananas, including plantains, fresh or dried		
Fresh			
08030011	Plantains	16	—
08030019	Other	143 €/1 000 kg/net	—
08030090	Dried	16	—
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried		
08041000	Dates	7,7	—
080420	Figs		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

08042010	Fresh	5,6	—
08042090	Dried	8	—
08043000	Pineapples	5,8	—
08044000	Avocados	(33)	—
08045000	Guavas, mangoes and mangosteens	Free	—
0805	Citrus fruit, fresh or dried		
080510	Oranges		
08051020	Sweet oranges, fresh	(24)	—
08051080	Other	(34)	—
080520	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		
08052010	Clementines	(24)	—
08052030	Monreales and satsumas	(24)	—
08052050	Mandarins and wilkings	(24)	—
08052070	Tangerines	(24)	—
08052090	Other	(24)	—
08054000	Grapefruit, including pomelos	(35)	—
080550	Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		
08055010	Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> )	(24)	—
08055090	Limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	12,8	—
08059000	Other	12,8	—
0806	Grapes, fresh or dried		
080610	Fresh		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

08061010	Table grapes	(24)	—
08061090	Other	(36)	—
080620	Dried		
08062010	Currants	2,4	—
08062030	Sultanas	2,4	—
08062090	Other	2,4	—
0807	Melons (including watermelons) and papaws (papayas), fresh		
Melons (including watermelons)			
08071100	Watermelons	8,8	—
08071900	Other	8,8	—
08072000	Papaws (papayas)	Free	—
0808	Apples, pears and quinces, fresh		
080810	Apples		
08081010	Cider apples, in bulk, from 16 September to 15 December	7,2 MIN 0,36 €/100 kg/ net	—
08081080	Other	(24)	—
080820	Pears and quinces		
Pears			
08082010	Perry pears, in bulk, from 1 August to 31 December	7,2 MIN 0,36 €/100 kg/ net	—
08082050	Other	(24)	—
08082090	Quinces	7,2	—
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh		
08091000	Apricots	(24)	—
080920	Cherries		
08092005	Sour cherries ( <i>Prunus cerasus</i> )	(24)	—
08092095	Other	(24)	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

080930	Peaches, including nectarines		
08093010	Nectarines	(24)	—
08093090	Other	(24)	—
080940	Plums and sloes		
08094005	Plums	(24)	—
08094090	Sloes	12	—
0810	Other fruit, fresh		
08101000	Strawberries	(37)	—
081020	Raspberries, blackberries, mulberries and loganberries		
08102010	Raspberries	8,8	—
08102090	Other	9,6	—
081040	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		
08104010	Cowberries, foxberries or mountain cranberries (fruit of the species <i>Vaccinium vitis-idaea</i> )	Free	—
08104030	Fruit of the species <i>Vaccinium myrtillus</i>	3,2	—
08104050	Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>	3,2	—
08104090	Other	9,6	—
08105000	Kiwifruit	(38)	—
08106000	Durians	8,8	—
081090	Other		
08109020	Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	fruit, carambola and pitahaya		
Black-, white- or redcurrants and gooseberries			
08109050	Blackcurrants	8,8	—
08109060	Redcurrants	8,8	—
08109070	Other	9,6	—
08109095	Other	8,8	—
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		
081110	Strawberries		
Containing added sugar or other sweetening matter			
08111011	With a sugar content exceeding 13 % by weight	20,8 + 8,4 €/100 kg/net	—
08111019	Other	20,8	—
08111090	Other	14,4	—
081120	Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries		
Containing added sugar or other sweetening matter			
08112011	With a sugar content exceeding 13 % by weight	20,8 + 8,4 €/100 kg/net	—
08112019	Other	20,8	—
Other			
08112031	Raspberries	14,4	—
08112039	Blackcurrants	14,4	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

08112051	Redcurrants	12	—
08112059	Blackberries and mulberries	12	—
08112090	Other	14,4	—
081190	Other		
Containing added sugar or other sweetening matter			
With a sugar content exceeding 13 % by weight			
08119011	Tropical fruit and tropical nuts	13 + 5,3 €/100 kg/net	—
08119019	Other	20,8 + 8,4 €/100 kg/net	—
Other			
08119031	Tropical fruit and tropical nuts	13	—
08119039	Other	20,8	—
Other			
08119050	Fruit of the species <i>Vaccinium myrtillus</i>	12	—
08119070	Fruit of the species <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i>	3,2	—
Cherries			
08119075	Sour cherries ( <i>Prunus cerasus</i> )	14,4	—
08119080	Other	14,4	—
08119085	Tropical fruit and tropical nuts	9	—
08119095	Other	14,4	—
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	unsuitable in that state for immediate consumption		
08121000	Cherries	8,8	—
081290	Other		
08129010	Apricots	12,8	—
08129020	Oranges	12,8	—
08129030	Papaws (papayas)	2,3	—
08129040	Fruit of the species <i>Vaccinium myrtillus</i>	6,4	—
08129070	Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya and tropical nuts	5,5	—
08129098	Other	8,8	—
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter		
08131000	Apricots	5,6	—
08132000	Prunes	9,6	—
08133000	Apples	3,2	—
081340	Other fruit		
08134010	Peaches, including nectarines	5,6	—
08134030	Pears	6,4	—
08134050	Papaws (papayas)	2	—
08134065	Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	Free	—
08134095	Other	2,4	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

081350	Mixtures of nuts or dried fruits of this chapter		
Mixtures of dried fruit, other than that of headings 0801 to 0806			
Not containing prunes			
08135012	Of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	4	—
08135015	Other	6,4	—
08135019	Containing prunes	9,6	—
Mixtures exclusively of nuts of headings 0801 and 0802			
08135031	Of tropical nuts	4	—
08135039	Other	6,4	—
Other mixtures			
08135091	Not containing prunes or figs	8	—
08135099	Other	9,6	—
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	1,6	—

## CHAPTER 9

### COFFEE, TEA, MATÉ AND SPICES

#### Notes

1. Mixtures of the products of headings 0904 to 0910 are to be classified as follows:

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (a) mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) mixtures of two or more of the products of different headings are to be classified in heading 0910.

The addition of other substances to the products of headings 0904 to 0910 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification, provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise, such mixtures are not classified in this chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

- 2. This chapter does not cover cubeb pepper (*Piper cubeba*) or other products of heading 1211.

**Additional note**

- 1. The rate of duty applicable to mixtures referred to in note 1(a) shall be the one applicable to the component having the highest duty rate.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion		
Coffee, not roasted			
09011100	Not decaffeinated	Free	—
09011200	Decaffeinated	8,3	—
Coffee, roasted			
09012100	Not decaffeinated	7,5	—
09012200	Decaffeinated	9	—
090190	Other		
09019010	Coffee husks and skins	Free	—
09019090	Coffee substitutes containing coffee	11,5	—
0902	Tea, whether or not flavoured		
09021000	Green tea (not fermented) in immediate packings	3,2	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	of a content not exceeding 3 kg		
09022000	Other green tea (not fermented)	Free	—
09023000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free	—
09024000	Other black tea (fermented) and other partly fermented tea	Free	—
09030000	Maté	Free	—
0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>		
Pepper			
09041100	Neither crushed nor ground	Free	—
09041200	Crushed or ground	4	—
090420	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground		
Neither crushed nor ground			
09042010	Sweet peppers	9,6	—
09042030	Other	Free	—
09042090	Crushed or ground	5	—
09050000	Vanilla	6	—
0906	Cinnamon and cinnamon-tree flowers		
Neither crushed nor ground			
09061100	Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	Free	—
09061900	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

09062000	Crushed or ground	Free	—
09070000	Cloves (whole fruit, cloves and stems)	8	—
0908	Nutmeg, mace and cardamoms		
09081000	Nutmeg	Free	—
09082000	Mace	Free	—
09083000	Cardamoms	Free	—
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries		
09091000	Seeds of anise or badian	Free	—
09092000	Seeds of coriander	Free	—
09093000	Seeds of cumin	Free	—
09094000	Seeds of caraway	Free	—
09095000	Seeds of fennel; juniper berries	Free	—
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices		
09101000	Ginger	Free	—
091020	Saffron		
09102010	Neither crushed nor ground	Free	—
09102090	Crushed or ground	8,5	—
09103000	Turmeric (curcuma)	Free	—
Other spices			
091091	Mixtures referred to in note 1(b) to this chapter		
09109105	Curry	Free	—
Other			
09109110	Neither crushed nor ground	Free	—
09109190	Crushed or ground	12,5	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

091099	Other		
09109910	Fenugreek seed	Free	—
Thyme			
Neither crushed nor ground			
09109931	Wild thyme ( <i>Thymus serpyllum</i> )	Free	—
09109933	Other	7	—
09109939	Crushed or ground	8,5	—
09109950	Bay leaves	7	—
Other			
09109991	Neither crushed nor ground	Free	—
09109999	Crushed or ground	12,5	—

## CHAPTER 10

### CEREALS

#### Notes

1.

- (A) The products specified in the headings of this chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (B) The chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken, remains classified in heading 1006.

2. Heading 1005 does not cover sweetcorn (Chapter 7).

#### Subheading note

1. The term 'durum wheat' means wheat of the species *Triticum durum* and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

#### Additional notes

1. The following terms shall have the meanings hereunder assigned to them:
- (a) 'round grain rice' (subheadings 1006 10 21, 1006 10 92, 1006 20 11, 1006 20 92, 1006 30 21, 1006 30 42, 1006 30 61 and 1006 30 92): rice, the grains of which are of a length not exceeding 5,2 mm and of a length/width ratio of less than 2;
- (b) 'medium grain rice' (subheadings 1006 10 23, 1006 10 94, 1006 20 13, 1006 20 94, 1006 30 23, 1006 30 44, 1006 30 63 and 1006 30 94): rice, the grains of which are of a length exceeding 5,2 mm but not exceeding 6,0 mm and of a length/width ratio of less than 3;

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (c) ‘long grain rice’ (subheadings 1006 10 25, 1006 10 27, 1006 10 96, 1006 10 98, 1006 20 15, 1006 20 17, 1006 20 96, 1006 20 98, 1006 30 25, 1006 30 27, 1006 30 46, 1006 30 48, 1006 30 65, 1006 30 67, 1006 30 96 and 1006 30 98): rice, the grains of which are of a length exceeding 6,0 mm;
- (d) ‘paddy rice’ (subheadings 1006 10 21, 1006 10 23, 1006 10 25, 1006 10 27, 1006 10 92, 1006 10 94, 1006 10 96 and 1006 10 98): rice which has retained its husk after threshing;
- (e) ‘husked rice’ (subheadings 1006 20 11, 1006 20 13, 1006 20 15, 1006 20 17, 1006 20 92, 1006 20 94, 1006 20 96 and 1006 20 98): rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions ‘brown rice’, ‘cargo rice’, ‘loonzain’ and ‘riso sbramato’;
- (f) ‘semi-milled rice’ (subheadings 1006 30 21, 1006 30 23, 1006 30 25, 1006 30 27, 1006 30 42, 1006 30 44, 1006 30 46 and 1006 30 48): rice from which the husk, part of the germ and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;
- (g) ‘wholly milled rice’ (subheadings 1006 30 61, 1006 30 63, 1006 30 65, 1006 30 67, 1006 30 92, 1006 30 94, 1006 30 96 and 1006 30 98): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or medium grain rice, and at least part thereof in the case of round grain rice, have been removed, but in which longitudinal white striations may remain on not more than 10 % of the grains;
- (h) ‘broken rice’ (subheading 1006 40): grain fragments the length of which does not exceed three quarters of the average length of the whole grain.
2. The duty-rate applicable to mixtures of this chapter shall be as follows:
- (a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;
- (b) in other mixtures, the rate applicable shall be that of the component which results in the highest amount of import duty.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1001	Wheat and meslin		
10011000	Durum wheat	148 €/t <sup>(1)(40)</sup>	—
100190	Other		
10019010	Spelt for sowing <sup>(20)</sup>	12,8	—
Other spelt, common wheat and meslin			
10019091	Common wheat and meslin seed	95 €/t <sup>(40)</sup>	—
10019099	Other	95 €/t <sup>(1)(40)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

10020000	Rye	93 €/t <sup>(40)</sup>	—
100300	Barley		
10030010	Seed	93 €/t <sup>(1)</sup>	—
10030090	Other	93 €/t <sup>(1)</sup>	—
10040000	Oats	89 €/t	—
1005	Maize (corn)		
100510	Seed		
Hybrid <sup>(20)</sup>			
10051011	Double hybrids and top cross hybrids	Free	—
10051013	Three-cross hybrids	Free	—
10051015	Simple hybrids	Free	—
10051019	Other	Free	—
10051090	Other	94 €/t <sup>(1)(40)</sup>	—
10059000	Other	94 €/t <sup>(1)(40)</sup>	—
1006	Rice		
100610	Rice in the husk (paddy or rough)		
10061010	For sowing <sup>(20)</sup>	7,7	—
Other			
Parboiled			
10061021	Round grain	211 €/t <sup>(1)</sup>	—
10061023	Medium grain	211 €/t <sup>(1)</sup>	—
Long grain			
10061025	Of a length/width ratio greater than 2 but less than 3	211 €/t <sup>(1)</sup>	—
10061027	Of a length/width ratio equal to or greater than 3	211 €/t <sup>(1)</sup>	—
Other			
10061092	Round grain	211 €/t <sup>(1)</sup>	—
10061094	Medium grain	211 €/t <sup>(1)</sup>	—
Long grain			



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

10061096	Of a length/width ratio greater than 2 but less than 3	211 €/t <sup>(41)(1)</sup>	—
10061098	Of a length/width ratio equal to or greater than 3	211 €/t <sup>(41)(1)</sup>	—
100620	Husked (brown) rice		
Parboiled			
10062011	Round grain	65 €/t <sup>(41)(1)</sup>	—
10062013	Medium grain	65 €/t <sup>(41)(1)</sup>	—
Long grain			
10062015	Of a length/width ratio greater than 2 but less than 3	65 €/t <sup>(41)(1)</sup>	—
10062017	Of a length/width ratio equal to or greater than 3	65 €/t <sup>(41)(1)</sup>	—
Other			
10062092	Round grain	65 €/t <sup>(41)(1)</sup>	—
10062094	Medium grain	65 €/t <sup>(41)(1)</sup>	—
Long grain			
10062096	Of a length/width ratio greater than 2 but less than 3	65 €/t <sup>(41)(1)</sup>	—
10062098	Of a length/width ratio equal to or greater than 3	65 €/t <sup>(41)(1)</sup>	—
100630	Semi-milled or wholly milled rice, whether or not polished or glazed		
Semi-milled rice			
Parboiled			
10063021	Round grain	175 €/t <sup>(41)(1)</sup>	—
10063023	Medium grain	175 €/t <sup>(41)(1)</sup>	—
Long grain			
10063025	Of a length/width ratio greater than 2 but less than 3	175 €/t <sup>(41)(1)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

10063027	Of a length/width ratio equal to or greater than 3	175 €/t <sup>(41)(1)</sup>	—
Other			
10063042	Round grain	175 €/t <sup>(41)(1)</sup>	—
10063044	Medium grain	175 €/t <sup>(41)(1)</sup>	—
Long grain			
10063046	Of a length/width ratio greater than 2 but less than 3	175 €/t <sup>(41)(1)</sup>	—
10063048	Of a length/width ratio equal to or greater than 3	175 €/t <sup>(41)(1)</sup>	—
Wholly milled rice			
Parboiled			
10063061	Round grain	175 €/t <sup>(41)(1)</sup>	—
10063063	Medium grain	175 €/t <sup>(41)(1)</sup>	—
Long grain			
10063065	Of a length/width ratio greater than 2 but less than 3	175 €/t <sup>(41)(1)</sup>	—
10063067	Of a length/width ratio equal to or greater than 3	175 €/t <sup>(41)(1)</sup>	—
Other			
10063092	Round grain	175 €/t <sup>(41)(1)</sup>	—
10063094	Medium grain	175 €/t <sup>(41)(1)</sup>	—
Long grain			
10063096	Of a length/width ratio greater than 2 but less than 3	175 €/t <sup>(41)(1)</sup>	—
10063098	Of a length/width ratio equal to or greater than 3	175 €/t <sup>(41)(1)</sup>	—
10064000	Broken rice	128 €/t <sup>(1)</sup>	—
100700	Grain sorghum		
10070010	Hybrids for sowing <sup>(20)</sup>	6,4	—
10070090	Other	94 €/t <sup>(1)(40)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

1008	Buckwheat, millet and canary seed; other cereals		
10081000	Buckwheat	37 €/t	—
10082000	Millet	56 €/t <sup>(1)</sup>	—
10083000	Canary seed	Free	—
100890	Other cereals		
10089010	Triticale	93 €/t	—
10089090	Other	37 €/t	—

## CHAPTER 11

### PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

#### Notes

1. This chapter does not cover:
  - (a) roasted malt put up as coffee substitutes (heading 0901 or 2101);
  - (b) prepared flours, groats, meals or starches of heading 1901;
  - (c) corn flakes and other products of heading 1904;
  - (d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
  - (e) pharmaceutical products (Chapter 30); or
  - (f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2.
  - (A) Products from the milling of the cereals listed in the table below fall in this chapter if they have, by weight on the dry product:
    - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column 2; and
    - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in column 3.

Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.
  - (B) Products falling in this chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column 4 or 5 is not less, by weight, than that shown against the cereal concerned.
 

Otherwise, they fall in heading 1103 or 1104.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45 %	2,5 %	80 %	—
Barley	45 %	3 %	80 %	—
Oats	45 %	5 %	80 %	—
Maize (corn) and grain sorghum	45 %	2 %	—	90 %
Rice	45 %	1,6 %	80 %	—
Buckwheat	45 %	4 %	80 %	—
<i>Other cereals</i>	45 %	2 %	50 %	—

3. For the purposes of heading 1103, the terms ‘groats’ and ‘meal’ mean products obtained by the fragmentation of cereal grains, of which:

- (a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1,25 mm.

**Additional notes**

1. The duty-rate applicable to mixtures of this chapter shall be as follows:
  - (a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;
  - (b) in other mixtures, the rate applicable shall be that of the component which results in the highest amount of import duty.
2. For the purposes of heading 1106, the terms ‘flour’, ‘meal’ and ‘powder’ mean products (other than shredded desiccated coconut), obtained by milling or some other fragmentation process from dried leguminous vegetables of heading 0713, from sago or roots or tubers of heading 0714 or from products of Chapter 8, of which:
  - (a) in the case of dried leguminous vegetables, sago, roots, tubers and products of Chapter 8 (excluding nuts of headings 0801 and 0802), at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
  - (b) in the case of nuts of headings 0801 and 0802, at least 50 % by weight passes through a woven metal wire cloth sieve with an aperture of 2,5 mm.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
110100	Wheat or meslin flour		
	Wheat flour		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

11010011	Of durum wheat	172 €/t	—
11010015	Of common wheat and spelt	172 €/t	—
11010090	Meslin flour	172 €/t	—
1102	Cereal flours other than of wheat or meslin		
11021000	Rye flour	168 €/t	—
110220	Maize (corn) flour		
11022010	Of a fat content not exceeding 1,5 % by weight	173 €/t	—
11022090	Other	98 €/t	—
110290	Other		
11029010	Barley flour	171 €/t	—
11029030	Oat flour	164 €/t	—
11029050	Rice flour	138 €/t	—
11029090	Other	98 €/t	—
1103	Cereal groats, meal and pellets		
Groats and meal			
110311	Of wheat		
11031110	Durum wheat	267 €/t	—
11031190	Common wheat and spelt	186 €/t	—
110313	Of maize (corn)		
11031310	Of a fat content not exceeding 1,5 % by weight	173 €/t	—
11031390	Other	98 €/t	—
110319	Of other cereals		
11031910	Of rye	171 €/t	—
11031930	Of barley	171 €/t	—
11031940	Of oats	164 €/t	—
11031950	Of rice	138 €/t	—
11031990	Other	98 €/t	—
110320	Pellets		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

11032010	Of rye	171 €/t	—
11032020	Of barley	171 €/t	—
11032030	Of oats	164 €/t	—
11032040	Of maize	173 €/t	—
11032050	Of rice	138 €/t	—
11032060	Of wheat	175 €/t	—
11032090	Other	98 €/t	—
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground		
Rolled or flaked grains			
110412	Of oats		
11041210	Rolled	93 €/t	—
11041290	Flaked	182 €/t	—
110419	Of other cereals		
11041910	Of wheat	175 €/t	—
11041930	Of rye	171 €/t	—
11041950	Of maize	173 €/t	—
Of barley			
11041961	Rolled	97 €/t	—
11041969	Flaked	189 €/t	—
Other			
11041991	Flaked rice	234 €/t	—
11041999	Other	173 €/t	—
Other worked grains (for example, hulled, pearled, sliced or kibbled)			
110422	Of oats		
11042220	Hulled (shelled or husked)	162 €/t	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

11042230	Hulled and sliced or kibbled ('Grütze' or 'grutten')	162 €/t	—
11042250	Pearled	145 €/t	—
11042290	Not otherwise worked than kibbled	93 €/t	—
11042298	Other	93 €/t <sup>(1)</sup>	—
110423	Of maize (corn)		
11042310	Hulled (shelled or husked), whether or not sliced or kibbled	152 €/t	—
11042330	Pearled	152 €/t	—
11042390	Not otherwise worked than kibbled	98 €/t	—
11042399	Other	98 €/t	—
110429	Of other cereals		
Of barley			
11042901	Hulled (shelled or husked)	150 €/t	—
11042903	Hulled and sliced or kibbled ('Grütze' or 'grutten')	150 €/t	—
11042905	Pearled	236 €/t	—
11042907	Not otherwise worked than kibbled	97 €/t	—
11042909	Other	97 €/t	—
Other			
Hulled (shelled or husked), whether or not sliced or kibbled			
11042911	Of wheat	129 €/t	—
11042918	Other	129 €/t	—
11042930	Pearled	154 €/t	—
Not otherwise worked than kibbled			
11042951	Of wheat	99 €/t	—
11042955	Of rye	97 €/t	—
11042959	Other	98 €/t	—
Other			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

11042981	Of wheat	99 €/t	—
11042985	Of rye	97 €/t	—
11042989	Other	98 €/t	—
110430	Germ of cereals, whole, rolled, flaked or ground		
11043010	Of wheat	76 €/t	—
11043090	Of other cereals	75 €/t	—
1105	Flour, meal, powder, flakes, granules and pellets of potatoes		
11051000	Flour, meal and powder	12,2	—
11052000	Flakes, granules and pellets	12,2	—
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8		
11061000	Of the dried leguminous vegetables of heading 0713	7,7	—
110620	Of sago or of roots or tubers of heading 0714		
11062010	Denatured <sup>(20)</sup>	95 €/t	—
11062090	Other	166 €/t	—
110630	Of the products of Chapter 8		
11063010	Of bananas	10,9	—
11063090	Other	8,3	—
1107	Malt, whether or not roasted		
110710	Not roasted		
Of wheat			



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

11071011	In the form of flour	177 €/t	—
11071019	Other	134 €/t	—
<b>Other</b>			
11071091	In the form of flour	173 €/t	—
11071099	Other	131 €/t	—
11072000	Roasted	152 €/t	—
1108	Starches; inulin		
<b>Starches</b>			
11081100	Wheat starch	224 €/t	—
11081200	Maize (corn) starch	166 €/t	—
11081300	Potato starch	166 €/t	—
11081400	Manioc (cassava) starch	166 €/t	—
110819	Other starches		
11081910	Rice starch	216 €/t	—
11081990	Other	166 €/t	—
11082000	Inulin	19,2	—
11090000	Wheat gluten, whether or not dried	512 €/t	—

## CHAPTER 12

### **OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER**

#### **Notes**

1. Heading 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or 20).
2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.
3. For the purposes of heading 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as 'seeds of a kind used for sowing'.

Heading 1209 does not, however, apply to the following, even if for sowing:

- (a) leguminous vegetables or sweetcorn (Chapter 7);

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (b) spices or other products of Chapter 9;
  - (c) cereals (Chapter 10); or
  - (d) products of headings 1201 to 1207 or 1211.
4. Heading 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 1211 does not, however, apply to:

- (a) medicaments of Chapter 30;
  - (b) perfumery, cosmetic or toilet preparations of Chapter 33; or
  - (c) insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808.
5. For the purposes of heading 1212, the term ‘seaweeds and other algae’ does not include:
- (a) dead single-cell micro-organisms of heading 2102;
  - (b) cultures of micro-organisms of heading 3002; or
  - (c) fertilisers of heading 3101 or 3105.

**Subheading note**

1. For the purposes of subheading 1205 10, the expression ‘low erucic acid rape or colza seeds’ means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
120100	Soya beans, whether or not broken		
12010010	For sowing <sup>(20)</sup>	Free	—
12010090	Other	Free	—
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken		
120210	In shell		
12021010	For sowing <sup>(20)</sup>	Free	—
12021090	Other	Free	—
12022000	Shelled, whether or not broken	Free	—
12030000	Copra	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

120400	Linseed, whether or not broken		
12040010	For sowing <sup>(20)</sup>	Free	—
12040090	Other	Free	—
1205	Rape or colza seeds, whether or not broken		
120510	Low erucic acid rape or colza seeds		
12051010	For sowing <sup>(20)</sup>	Free	—
12051090	Other	Free	—
12059000	Other	Free	—
120600	Sunflower seeds, whether or not broken		
12060010	For sowing <sup>(20)</sup>	Free	—
Other			
12060091	Shelled; in grey-and-white-striped shell	Free	—
12060099	Other	Free	—
1207	Other oil seeds and oleaginous fruits, whether or not broken		
120720	Cotton seeds		
12072010	For sowing <sup>(20)</sup>	Free	—
12072090	Other	Free	—
120740	Sesamum seeds		
12074010	For sowing <sup>(20)</sup>	Free	—
12074090	Other	Free	—
120750	Mustard seeds		
12075010	For sowing <sup>(20)</sup>	Free	—
12075090	Other	Free	—
Other			
120791	Poppy seeds		
12079110	For sowing <sup>(20)</sup>	Free	—
12079190	Other	Free	—
120799	Other		
12079915	For sowing <sup>(20)</sup>	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other			
12079991	Hemp seeds	Free	—
12079997	Other	Free	—
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard		
12081000	Of soya beans	4,5	—
12089000	Other	Free	—
1209	Seeds, fruit and spores, of a kind used for sowing		
12091000	Sugar beet seed	8,3	—
Seeds of forage plants			
12092100	Lucerne (alfalfa) seed	2,5	—
120922	Clover ( <i>Trifolium</i> spp.) seed		
12092210	Red clover ( <i>Trifolium pratense</i> L.)	Free	—
12092280	Other	Free	—
120923	Fescue seed		
12092311	Meadow fescue ( <i>Festuca pratensis</i> Huds.) seed	Free	—
12092315	Red fescue ( <i>Festuca rubra</i> L.) seed	Free	—
12092380	Other	2,5	—
12092400	Kentucky blue grass ( <i>Poa pratensis</i> L.) seed	Free	—
120925	Ryegrass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed		
12092510	Italian ryegrass (including westerwolds) ( <i>Lolium multiflorum</i> Lam.)	Free	—
12092590	Perennial ryegrass ( <i>Lolium perenne</i> L.)	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

120929	Other		
12092910	Vetch seed; seeds of the genus <i>Poa</i> ( <i>Poa palustris</i> L., <i>Poa trivialis</i> L.); cocksfoot grass ( <i>Dactylis glomerata</i> L.); bent grass ( <i>Agrostis</i> )	Free	—
12092935	Timothy grass seed	Free	—
12092950	Lupine seed	2,5	—
12092960	Fodder beet seed ( <i>Beta vulgaris</i> var. <i>alba</i> )	8,3	—
12092980	Other	2,5	—
12093000	Seeds of herbaceous plants cultivated principally for their flowers	3	—
Other			
120991	Vegetable seeds		
12099110	Kohlrabi seeds ( <i>Brassica oleracea</i> , var. <i>caulorapa</i> and <i>gongylodes</i> L.)	3	—
12099130	Salad beet seed or beetroot seed ( <i>Beta vulgaris</i> var. <i>conditiva</i> )	8,3	—
12099190	Other	3	—
120999	Other		
12099910	Forest-tree seeds	Free	—
Other			
12099991	Seeds of plants cultivated principally for their flowers, other than those of subheading 1209 30	3	—
12099999	Other	4	—
1210	Hop cones, fresh or dried, whether or not ground, powdered or		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	in the form of pellets; lupulin		
12101000	Hop cones, neither ground nor powdered nor in the form of pellets	5,8	—
121020	Hop cones, ground, powdered or in the form of pellets; lupulin		
12102010	Hop cones, ground, powdered or in the form of pellets, with higher lupulin content; lupulin	5,8	—
12102090	Other	5,8	—
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered		
12112000	Ginseng roots	Free	—
12113000	Coca leaf	Free	—
12114000	Poppy straw	Free	—
121190	Other		
12119030	Tonquin beans	3	—
12119085	Other	Free	—
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium</i> )		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	<i>intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included		
12122000	Seaweeds and other algae	Free	—
Other			
121291	Sugar beet		
12129120	Dried, whether or not ground	23 €/100 kg/net	—
12129180	Other	6,7 €/100 kg/net	—
121299	Other		
12129920	Sugar cane	4,6 €/100 kg/net	—
12129930	Locust beans	5,1	—
Locust bean seeds			
12129941	Not decorticated, crushed or ground	Free	—
12129949	Other	5,8	—
12129970	Other	Free	—
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Free	—
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets		
12141000	Lucerne (alfalfa) meal and pellets	Free	—
121490	Other		
12149010	Mangolds, swedes and other fodder roots	5,8	—
12149090	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

### CHAPTER 13

#### LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

##### Note

1. Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 1704);
- (b) malt extract (heading 1901);
- (c) extracts of coffee, tea or maté (heading 2101);
- (d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
- (f) concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 2939);
- (g) medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 3006);
- (h) tanning or dyeing extracts (heading 3201 or 3203);
- (ij) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)		
13012000	Gum Arabic	Free	—
13019000	Other	Free	—
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified,		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	derived from vegetable products		
Vegetable saps and extracts			
13021100	Opium	Free	—
13021200	Of liquorice	3,2	—
13021300	Of hops	3,2	—
130219	Other		
13021905	Vanilla oleoresin	3	—
13021980	Other	Free	—
130220	Pectic substances, pectinates and pectates		
13022010	Dry	19,2	—
13022090	Other	11,2	—
Mucilages and thickeners, whether or not modified, derived from vegetable products			
13023100	Agar-agar	Free	—
130232	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		
13023210	Of locust beans or locust bean seeds	Free	—
13023290	Of guar seeds	Free	—
13023900	Other	Free	—

#### CHAPTER 14

### VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

#### Notes

1. This chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

2. Heading 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).
3. Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)		
14011000	Bamboos	Free	—
14012000	Rattans	Free	—
14019000	Other	Free	—
1402			
1403			
1404	Vegetable products not elsewhere specified or included		
14042000	Cotton linters	Free	—
14049000	Other	Free	—

### SECTION III

## ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

### CHAPTER 15

## ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

#### Notes

1. This chapter does not cover:

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*Changes to legislation: There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

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- (a) pig fat or poultry fat of heading 0209;
  - (b) cocoa butter, fat and oil (heading 1804);
  - (c) edible preparations containing by weight more than 15 % of the products of heading 0405 (generally, Chapter 21);
  - (d) greaves (heading 2301) or residues of headings 2304 to 2306;
  - (e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) factice derived from oils (heading 4002).
2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).
  3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
  4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.

**Subheading note**

1. For the purposes of subheadings 1514 11 and 1514 19, the expression ‘low erucic acid rape or colza oil’ means the fixed oil which has an erucic acid content of less than 2 % by weight.

**Additional notes**

1. For the purposes of subheadings 1507 10, 1508 10, 1510 00 10, 1511 10, 1512 11, 1512 21, 1513 11, 1513 21, 1514 11, 1514 91, 1515 11, 1515 21, 1515 50 11, 1515 50 19, 1515 90 21, 1515 90 29, 1515 90 40 to 1515 90 59 and 1518 00 31:
  - (a) fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as ‘crude’ if they have undergone no other processing than:
    - decantation within the normal time limits,
    - centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any adsorption filtering process or any other physical or chemical process);
  - (b) fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as ‘crude’ when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure;
  - (c) the expression ‘crude oils’ shall be taken to extend to degummed soya-bean oil and to cotton-seed oil from which the gossypol has been removed.
2.
  - A. Headings 1509 and 1510 cover only oils derived solely from the treatment of olives, the analytical characteristics of whose fatty acid content — determined using the methods set out in Annexes V, X-A and X-B to Commission Regulation (EEC) No 2568/91 — and sterol content are as follows:

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

TABLE I

**Fatty acid composition as percentage of total fatty acids**

<b>Fatty acids</b>	<b>Percentages</b>
Myristic acid	≤ 0,05
Palmitic acid	7,5 – 20,0
Palmitoleic acid	0,3 – 3,5
Heptadecanoic acid	≤ 0,3
Heptadecenoic acid	≤ 0,3
Stearic acid	0,5 – 5,0
Oleic acid	55,0 – 83,0
Linoleic acid	3,5 – 21,0
Linolenic acid	≤ 1,0
Arachidic acid	≤ 0,6
Eicosenoic acid	≤ 0,4
Behenic acid <sup>a</sup>	≤ 0,3
Lignoceric acid	≤ 0,2

**a** ≤ 0,2 for oil of heading 1509.

TABLE II

**Sterol content as percentage of total sterols**

<b>Sterol</b>	<b>Percentage</b>
Cholesterol	≤ 0,5
Brassicasterol <sup>a</sup>	≤ 0,1
Campesterol	≤ 4,0
Stigmasterol <sup>b</sup>	< Campesterol
Betasitosterol <sup>c</sup>	≥ 93,0
Delta-7-Stigmasterol	≤ 0,5

**a** ≤ 0,2 for the oils of heading 1510.

**b** Requirement not valid for virgin lampante oil (subheading 1509 10 10) or for crude olive-residue oil (subheading 1510 00 10).

**c** Delta-5,23-stigmastadienol + chloesterol + betasitosterol + sitostanol + delta-5-avenasterol + delta-5,24-stigmastadienol.

Headings 1509 and 1510 do not cover chemically altered olive oil (in particular re-esterified olive oil) and mixtures of olive oil with other oils. The presence of re-esterified olive oil or other oils is ascertained using the methods set out in Annex VII to Commission Regulation (EEC) No 2568/91.

- B. Subheading 1509 10 covers only the olive oils defined in points 1 and 2 below, obtained solely by mechanical or other physical means under conditions which do not lead to the modification of the oil, and which have not undergone any treatment other than washing, decantation, centrifugation or filtration. Olive oils obtained using solvents, chemical or biochemical reagents, or re-esterification processes, as well as any mixtures with oils of other kinds, are excluded from this subheading.
1. For the purposes of subheading 1509 10 10, ‘lampante olive oil’, whatever its acidity, means olive oil with:
    - (a) one of the following wax contents:
      - (i) a wax content not exceeding 300 mg/kg, or
      - (ii) a wax content exceeding 300 mg/kg but not exceeding 350 mg/kg, provided that:
        - the total aliphatic-alcohol content does not exceed 350 mg/kg, or
        - the erythrodiol-and-uvaol content does not exceed 3,5 %;
    - (b) an erythrodiol and uvaol content not exceeding 4,5 %;
    - (c) one of the following two characteristics:
      - (i) a content in 2-glyceryl monopalmitate not exceeding 0,9 %, if the palmitic-acid content does not exceed 14 % of the total content in fatty acids;
      - (ii) a content in 2-glyceryl monopalmitate not exceeding 1,1 %, if the palmitic-acid content exceeds 14 % of the total content in fatty acids;
    - (d) a sum of transoleic isomers not exceeding 0,10 % and a sum of translinoleic + translinolenic isomers not exceeding 0,10 %;
    - (e) a stigmastadiene content not exceeding 0,50 mg/kg;
    - (f) a difference between the HPLC and theoretical content of triglycerides with ECN42 of 0,3 or less; and
    - (g) one or more of the following characteristics:
      1. a content in volatile halogenated solvents not exceeding 0,2 mg/kg overall and not exceeding 0,1 mg/kg for each solvent;
      2. organoleptic characteristics showing a median of defects exceeding 3,5 in accordance with Annex XII to Commission Regulation (EEC) No 2568/91;
  2. For the purposes of subheading 1509 10 90, ‘virgin oil’ means olive oil having the following characteristics:
    - (a) an acid content, expressed as oleic acid, not exceeding 2,0 g per 100 g;
    - (b) a peroxide number not exceeding 20 meq O<sub>2</sub>/kg;

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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- (c) a wax content not exceeding 250 mg/kg;
  - (d) a content in volatile halogenated solvents not exceeding 0,2 mg/kg overall and not exceeding 0,1 mg/kg for each solvent;
  - (e) a  $K_{270}$  extinction coefficient not higher than 0,25;
  - (f) an extinction-coefficient variation ( $\Delta K$ ), in the 270-nm region, not higher than 0,01;
  - (g) organoleptic characteristics showing a median of defects not exceeding 3,5 in accordance with Annex XII to Commission Regulation (EEC) No 2568/91;
  - (h) an erythrodiol and uvaol content not exceeding 4,5 %;
  - (ij) one of the following two characteristics:
    - (i) a content in 2-glyceryl monopalmitate not exceeding 0,9 %, if the palmitic-acid content does not exceed 14 % of the total content in fatty acids;
    - (ii) a content in 2-glyceryl monopalmitate not exceeding 1,0 %, if the palmitic-acid content exceeds 14 % of the total content in fatty acids;
  - (k) a sum of transoleic isomers not exceeding 0,05 % and a sum of translinoleic + translinolenic isomers not exceeding 0,05 %;
  - (l) a content in stigmastadienes not exceeding 0,10 mg/kg;
  - (m) a difference between the HPLC and theoretical content of triglycerides with ECN42 of 0,2 or less.
- C. Subheading 1509 90 covers olive oil obtained by the treatment of olive oils of subheading 1509 10 10 and/or 1509 10 90, whether or not blended with virgin olive oil, having the following characteristics:
- (a) an acid content, expressed as oleic acid, not exceeding 1,0 g per 100 g;
  - (b) a wax content not exceeding 350 mg/kg;
  - (c) a  $K_{270}$  extinction coefficient not exceeding 0,90;
  - (d) an extinction-coefficient variation ( $\Delta K$ ), in the 270-nm region, not exceeding 0,15;
  - (e) an erythrodiol and uvaol content not exceeding 4,5 %;
  - (f) one of the following two characteristics:
    - (i) a content in 2-glyceryl monopalmitate not exceeding 0,9 %, if the palmitic-acid content does not exceed 14 % of the total content in fatty acids;
    - (ii) a content in 2-glyceryl monopalmitate not exceeding 1,0 %, if the palmitic-acid content exceeds 14 % of the total content in fatty acids;

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- (g) the sum of transoleic isomers not exceeding 0,20 % and the sum of translinoleic + translinolenic isomers not exceeding 0,30 %.
  - (h) a difference between the HPLC and theoretical content of triglycerides with ECN42 of 0,3 or less.
- D. For the purposes of subheading 1510 00 10, ‘crude oils’ means oils, particularly olive-residue oils, with the following characteristics:
- (a) one of the following wax contents:
    - (i) a wax content exceeding 350 mg/kg, or
    - (ii) a wax content exceeding 300 mg/kg but not exceeding 350 mg/kg, provided that:
      - the total aliphatic-alcohol content exceeds 350 mg/kg, and
      - the erythrodiol-and-uvaol content exceeds 3,5 %;
  - (b) an erythrodiol-and-uvaol content exceeding 4,5 %;
  - (c) a content in 2-glyceryl monopalmitate not exceeding 1,4 %;
  - (d) the sum of transoleic isomers not exceeding 0,20 %, and the sum of translinoleic + translinolenic isomers not exceeding 0,10 %;
  - (e) a difference between the HPLC and theoretical content of triglycerides with ECN42 not exceeding 0,6.
- E. Subheading 1510 00 90 covers oils obtained by the treatment of oils of subheading 1510 00 10, whether or not blended with virgin olive oil, and oils not having the characteristics of the oils referred to in additional notes 2(B), 2(C) and 2(D). Oils of this subheading must have a content in 2-glyceryl monopalmitate not exceeding 1,4 %, a sum of transoleic isomers of less than 0,4 %, a sum of translinoleic + translinolenic isomers of less than 0,35 %, and a difference between the HPLC and theoretical content of triglycerides with ECN42 not exceeding 0,5.
3. Subheadings 1522 00 31 and 1522 00 39 do not cover:
- (a) residues resulting from the treatment of fatty substances containing oil having an iodine index, determined in accordance with the method laid down in Annex XVI to Commission Regulation (EEC) No 2568/91, lower than 70 or higher than 100;
  - (b) residues resulting from the treatment of fatty substances containing oil having an iodine index higher than 70 or lower than 100, of which the peak area representing the retention volume of betasitosterol<sup>(42)</sup>, determined in accordance with Annex V to Commission Regulation (EEC) No 2568/91, is less than 93,0 % of the total sterol peak areas.
4. The analytical methods for the determination of the characteristics of the products referred to above are those laid down in the Annexes to Commission Regulation (EEC) No 2568/91. Accordingly, account is to be taken also of the footnotes of Annex I to the Regulation.

CN code	Description	Conventional rate of	Supplementary unit
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**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

		<b>duty (%)</b>	
150100	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503		
Pig fat (including lard)			
15010011	For industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	Free	—
15010019	Other	17,2 €/100 kg/net	—
15010090	Poultry fat	11,5	—
150200	Fats of bovine animals, sheep or goats, other than those of heading 1503		
15020010	For industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	Free	—
15020090	Other	3,2	—
150300	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		
Lard stearin and oleostearin			
15030011	For industrial uses <sup>(3)</sup>	Free	—
15030019	Other	5,1	—
15030030	Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	Free	—
15030090	Other	6,4	—
1504	Fats and oils and their fractions, of fish or marine mammals, whether or		



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	not refined, but not chemically modified		
150410	Fish-liver oils and their fractions		
15041010	Of a vitamin A content not exceeding 2 500 International Units per gram	3,8	—
<b>Other</b>			
15041091	Of halibut	Free	—
15041099	Other	3,8 <sup>(8)</sup>	—
150420	Fats and oils and their fractions, of fish, other than liver oils		
15042010	Solid fractions	10,9	—
15042090	Other	Free	—
150430	Fats and oils and their fractions, of marine mammals		
15043010	Solid fractions	10,9	—
15043090	Other	Free	—
150500	Wool grease and fatty substances derived therefrom (including lanolin)		
15050010	Wool grease, crude	3,2	—
15050090	Other	Free	—
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Free	—
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified		
150710	Crude oil, whether or not degummed		
15071010	For technical or industrial uses other than the manufacture	3,2	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	of foodstuffs for human consumption <sup>(3)</sup>		
15071090	Other	6,4	—
150790	Other		
15079010	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
15079090	Other	9,6	—
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified		
150810	Crude oil		
15081010	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	Free	—
15081090	Other	6,4	—
150890	Other		
15089010	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
15089090	Other	9,6	—
1509	Olive oil and its fractions, whether or not refined, but not chemically modified		
150910	Virgin		
15091010	Lampante olive oil	122,6 €/100 kg/net	—
15091090	Other	124,5 €/100 kg/net	—
15099000	Other	134,6 €/100 kg/net	—
151000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	these oils or fractions with oils or fractions of heading 1509		
15100010	Crude oils	110,2 €/100 kg/net	—
15100090	Other	160,3 €/100 kg/net	—
1511	Palm oil and its fractions, whether or not refined, but not chemically modified		
151110	Crude oil		
15111010	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	Free	—
15111090	Other	3,8	—
151190	Other		
Solid fractions			
15119011	In immediate packings of a net content not exceeding 1 kg	12,8	—
15119019	Other	10,9	—
Other			
15119091	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
15119099	Other	9	—
1512	Sunflower-seed, safflower or cotton- seed oil and fractions thereof, whether or not refined, but not chemically modified		
Sunflower-seed or safflower oil and fractions thereof			
151211	Crude oil		
15121110	For technical or industrial uses other than the manufacture	3,2	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	of foodstuffs for human consumption <sup>(3)</sup>		
<b>Other</b>			
15121191	Sunflower-seed oil	6,4	—
15121199	Safflower oil	6,4	—
151219	Other		
15121910	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
15121990	Other	9,6	—
<b>Cotton-seed oil and its fractions</b>			
151221	Crude oil, whether or not gossypol has been removed		
15122110	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	3,2	—
15122190	Other	6,4	—
151229	Other		
15122910	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
15122990	Other	9,6	—
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified		
<b>Coconut (copra) oil and its fractions</b>			
151311	Crude oil		
15131110	For technical or industrial uses other than the manufacture	2,5	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	of foodstuffs for human consumption <sup>(3)</sup>		
<b>Other</b>			
15131191	In immediate packings of a net content not exceeding 1 kg	12,8	—
15131199	Other	6,4	—
151319	Other		
<b>Solid fractions</b>			
15131911	In immediate packings of a net content not exceeding 1 kg	12,8	—
15131919	Other	10,9	—
<b>Other</b>			
15131930	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
<b>Other</b>			
15131991	In immediate packings of a net content not exceeding 1 kg	12,8	—
15131999	Other	9,6	—
<b>Palm kernel or babassu oil and fractions thereof</b>			
151321	Crude oil		
15132110	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	3,2	—
<b>Other</b>			
15132130	In immediate packings of a net content not exceeding 1 kg	12,8	—
15132190	Other	6,4	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

151329	Other		
Solid fractions			
15132911	In immediate packings of a net content not exceeding 1 kg	12,8	—
15132919	Other	10,9	—
Other			
15132930	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
Other			
15132950	In immediate packings of a net content not exceeding 1 kg	12,8	—
15132990	Other	9,6	—
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified		
Low erucic acid rape or colza oil and its fractions			
151411	Crude oil		
15141110	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	3,2	—
15141190	Other	6,4	—
151419	Other		
15141910	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
15141990	Other	9,6	—
Other			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

151491	Crude oil		
15149110	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	3,2	—
15149190	Other	6,4	—
151499	Other		
15149910	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
15149990	Other	9,6	—
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified		
Linseed oil and its fractions			
15151100	Crude oil	3,2	—
151519	Other		
15151910	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
15151990	Other	9,6	—
Maize (corn) oil and its fractions			
151521	Crude oil		
15152110	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	3,2	—
15152190	Other	6,4	—
151529	Other		
15152910	For technical or industrial uses other	5,1	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	than the manufacture of foodstuffs for human consumption <sup>(3)</sup>		
15152990	Other	9,6	—
151530	Castor oil and its fractions		
15153010	For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials <sup>(3)</sup>	Free	—
15153090	Other	5,1	—
151550	Sesame oil and its fractions		
Crude oil			
15155011	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	3,2	—
15155019	Other	6,4	—
Other			
15155091	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
15155099	Other	9,6	—
151590	Other		
15159011	Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions	Free	—
Tobacco-seed oil and its fractions			
Crude oil			
15159021	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	Free	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

15159029	Other	6,4	—
Other			
15159031	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	Free	—
15159039	Other	9,6	—
Other oils and their fractions			
Crude oils			
15159040	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	3,2	—
Other			
15159051	Solid, in immediate packings of a net content not exceeding 1 kg	12,8	—
15159059	Solid, other; fluid	6,4	—
Other			
15159060	For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
Other			
15159091	Solid, in immediate packings of a net content not exceeding 1 kg	12,8	—
15159099	Solid, other; fluid	9,6	—
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

151610	Animal fats and oils and their fractions		
15161010	In immediate packings of a net content not exceeding 1 kg	12,8	—
15161090	Other	10,9	—
151620	Vegetable fats and oils and their fractions		
15162010	Hydrogenated castor oil, so called 'opal-wax'	3,4	—
Other			
15162091	In immediate packings of a net content not exceeding 1 kg	12,8	—
Other			
15162095	Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>	5,1	—
Other			
15162096	Groundnut, cottonseed, soya-bean or sunflower-seed oils; other oils containing less than 50 % by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rapeseed or copaiba oils	9,6	—
15162098	Other	10,9	—
1517	Margarine; edible mixtures or preparations of animal or vegetable		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	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 1516		
151710	Margarine, excluding liquid margarine		
15171010	Containing, by weight, more than 10 % but not more than 15 % of milkfats	8,3 + 28,4 €/100 kg/net	—
15171090	Other	16	—
151790	Other		
15179010	Containing, by weight, more than 10 % but not more than 15 % of milkfats	8,3 + 28,4 €/100 kg/net	—
Other			
15179091	Fixed vegetable oils, fluid, mixed	9,6	—
15179093	Edible mixtures or preparations of a kind used as mould-release preparations	2,9	—
15179099	Other	16	—
151800	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 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		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

15180010	Linoxyn	7,7	—
Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(3)</sup>			
15180031	Crude	3,2	—
15180039	Other	5,1	—
Other			
15180091	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 1516	7,7	—
Other			
15180095	Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	2	—
15180099	Other	7,7	—
1519			
15200000	Glycerol, crude; glycerol waters and glycerol lyes	Free	—
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured		
15211000	Vegetable waxes	Free	—
152190	Other		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

15219010	Spermaceti, whether or not refined or coloured	Free	—
Beeswax and other insect waxes, whether or not refined or coloured			
15219091	Raw	Free	—
15219099	Other	2,5	—
152200	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes		
15220010	Degras	3,8	—
Residues resulting from the treatment of fatty substances or animal or vegetable waxes			
Containing oil having the characteristics of olive oil			
15220031	Soapstocks	29,9 €/100 kg/net	—
15220039	Other	47,8 €/100 kg/net	—
Other			
15220091	Oil foots and dregs; soapstocks	3,2	—
15220099	Other	Free	—

#### SECTION IV

### PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

#### Note

1. In this section, the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

## CHAPTER 16

### PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

#### Notes

1. This chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.
2. Food preparations fall in this chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

*For preparations containing liver, the provisions of the second sentence shall not apply in determining the subheadings within heading 1601 or 1602.*

#### Subheading notes

1. For the purposes of subheading 1602 10, the expression ‘homogenised preparations’ means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 1602.
2. The fish and crustaceans specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

#### Additional notes

1. For the purposes of subheadings 1602 31 11, 1602 32 11, 1602 39 21, 1602 50 10, 1602 90 61, 1602 90 72 and 1602 90 74, the term ‘uncooked’ shall apply to products which have not been subjected to any heat treatment or which have been subjected to a heat treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which, therefore, in the case of subheadings 1602 50 10, 1602 90 61, 1602 90 72 and 1602 90 74, show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.
2. For the purposes of subheadings 1602 41 10, 1602 42 10 and 1602 49 11 to 1602 49 15, the expression ‘cuts thereof’ applies only to prepared or preserved meat which, due to the size and the characteristics of the coherent muscle tissue, is identifiable as having been obtained from hams, shoulders, loins, or collars of domestic swine, as the case may be.

CN code	Description	Conventional rate of duty (%)	Supplementary unit

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		
16010010	Of liver	15,4	—
Other <sup>(44)</sup>			
16010091	Sausages, dry or for spreading, uncooked	149,4 €/100 kg/net <sup>(1)</sup>	—
16010099	Other	100,5 €/100 kg/net <sup>(1)</sup>	—
1602	Other prepared or preserved meat, meat offal or blood		
16021000	Homogenised preparations	16,6	—
160220	Of liver of any animal		
16022010	Goose or duck liver	10,2	—
16022090	Other	16	—
Of poultry of heading 0105			
160231	Of turkeys		
Containing 57 % or more by weight of poultry meat or offal <sup>(43)</sup>			
16023111	Containing exclusively uncooked turkey meat	102,4 €/100 kg/net	—
16023119	Other	102,4 €/100 kg/net	—
16023130	Containing 25 % or more but less than 57 % by weight of poultry meat or offal <sup>(43)</sup>	102,4 €/100 kg/net	—
16023190	Other	102,4 €/100 kg/net	—
160232	Of fowls of the species <i>Gallus domesticus</i>		
Containing 57 % or more by weight			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

of poultry meat or  
offal<sup>(43)</sup>

16023211	Uncooked	86,7 €/100 kg/net	—
16023219	Other	102,4 €/100 kg/net	—
16023230	Containing 25 % or more but less than 57 % by weight of poultry meat or offal <sup>(43)</sup>	10,9	—
16023290	Other	10,9	—
160239	Other		

Containing 57 % or more by weight of poultry meat or offal<sup>(43)</sup>

16023921	Uncooked	86,7 €/100 kg/net	—
16023929	Other	10,9	—
16023940	Containing 25 % or more but less than 57 % by weight of poultry meat or offal <sup>(43)</sup>	10,9	—
16023980	Other	10,9	—

Of swine

160241	Hams and cuts thereof		
16024110	Of domestic swine	156,8 €/100 kg/net <sup>(1)</sup>	—
16024190	Other	10,9	—
160242	Shoulders and cuts thereof		
16024210	Of domestic swine	129,3 €/100 kg/net <sup>(1)</sup>	—
16024290	Other	10,9	—
160249	Other, including mixtures		

Of domestic swine

Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

16024911	Loins (excluding collars) and cuts thereof, including mixtures of loins or hams	156,8 €/100 kg/net <sup>(1)</sup>	—
16024913	Collars and cuts thereof, including mixtures of collars and shoulders	129,3 €/100 kg/net <sup>(1)</sup>	—
16024915	Other mixtures containing hams (legs), shoulders, loins or collars, and cuts thereof	129,3 €/100 kg/net <sup>(1)</sup>	—
16024919	Other	85,7 €/100 kg/net <sup>(1)</sup>	—
16024930	Containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin	75 €/100 kg/net <sup>(1)</sup>	—
16024950	Containing by weight less than 40 % of meat or meat offal, of any kind, including fats of any kind or origin	54,3 €/100 kg/net <sup>(1)</sup>	—
16024990	Other	10,9	—
160250	Of bovine animals		
16025010	Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	303,4 €/100 kg/net	—
Other			
16025031	Corned beef, in airtight containers	16,6	—
16025095	Other	16,6	—
160290	Other, including preparations of blood of any animal		
16029010	Preparations of blood of any animal	16,6	—
Other			
16029031	Of game or rabbit	10,9	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

<b>Other</b>			
16029051	Containing meat or meat offal of domestic swine	85,7 €/100 kg/net	—
<b>Other</b>			
Containing bovine meat or offal			
16029061	Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	303,4 €/100 kg/net	—
16029069	Other	16,6	—
<b>Other</b>			
Of sheep or goats			
Uncooked; mixtures of cooked meat or offal and uncooked meat or offal			
16029072	Of sheep	12,8	—
16029074	Of goats	16,6	—
<b>Other</b>			
16029076	Of sheep	12,8	—
16029078	Of goats	16,6	—
16029099	Other	16,6	—
160300	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates		
16030010	In immediate packings of a net content of 1 kg or less	12,8	—
16030080	Other	Free	—
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs		
Fish, whole or in pieces, but not minced			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

16041100	Salmon	5,5	—
160412	Herrings		
16041210	Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	15	—
Other			
16041291	In airtight containers	20	—
16041299	Other	20	—
160413	Sardines, sardinella and brisling or sprats		
Sardines			
16041311	In olive oil	12,5	—
16041319	Other	12,5	—
16041390	Other	12,5	—
160414	Tunas, skipjack and bonito ( <i>Sarda</i> spp.)		
Tunas and skipjack			
16041411	In vegetable oil	24	—
Other			
16041416	Fillets known as 'loins'	24	—
16041418	Other	24	—
16041490	Bonito ( <i>Sarda</i> spp.)	25	—
160415	Mackerel		
Of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i>			
16041511	Fillets	25	—
16041519	Other	25	—
16041590	Of the species <i>Scomber australasicus</i>	20	—
16041600	Anchovies	25	—
160419	Other		
16041910	Salmonidae, other than salmon	7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Fish of the genus  
*Euthynnus*, other than  
skipjack (*Euthynnus*  
(*Katsuwonus*)  
*pelamis*)

16041931	Fillets known as 'loins'	24	—
16041939	Other	24	—
16041950	Fish of the species <i>Orcynopsis unicolor</i>	12,5	—

Other

16041991	Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	7,5	—
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Other

16041992	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20	—
16041993	Coalfish ( <i>Pollachius virens</i> )	20	—
16041994	Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20	—
16041995	Alaska pollack ( <i>Theragra chalcogramma</i> ) and pollack ( <i>Pollachius pollachius</i> )	20	—
16041998	Other	20	—
160420	Other prepared or preserved fish		
16042005	Preparations of surimi	20	—

Other

16042010	Of salmon	5,5	—
16042030	Of salmonidae, other than salmon	7	—
16042040	Of anchovies	25	—
16042050	Of sardines, bonito, mackerel of the species <i>Scomber scombrus</i> and	25 <sup>(1)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	<i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i>		
16042070	Of tunas, skipjack or other fish of the genus <i>Euthynnus</i>	24 <sup>(1)</sup>	—
16042090	Of other fish	14	—
160430	Caviar and caviar substitutes		
16043010	Caviar (sturgeon roe)	20	—
16043090	Caviar substitutes	20	—
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved		
16051000	Crab	8	—
160520	Shrimps and prawns		
16052010	In airtight containers	20 <sup>(1)</sup>	—
Other			
16052091	In immediate packings of a net content not exceeding 2 kg	20 <sup>(1)</sup>	—
16052099	Other	20 <sup>(1)</sup>	—
160530	Lobster		
16053010	Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces <sup>(3)</sup>	Free	—
16053090	Other	20	—
16054000	Other crustaceans	20 <sup>(1)</sup>	—
160590	Other		
Molluscs			
Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.)			
16059011	In airtight containers	20	—
16059019	Other	20	—
16059030	Other	20	—

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

16059090	Other aquatic invertebrates	26	—
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## CHAPTER 17

### SUGARS AND SUGAR CONFECTIONERY

#### Note

1. This chapter does not cover:
  - (a) sugar confectionery containing cocoa (heading 1806);
  - (b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
  - (c) medicaments or other products of Chapter 30.

#### Subheading note

1. For the purposes of subheadings 1701 11 and 1701 12, 'raw sugar' means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99,5°.

#### Additional notes

1. For the purposes of subheadings 1701 11 10, 1701 11 90, 1701 12 10 and 1701 12 90, 'raw sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, less than 99,5 % by weight of sucrose determined by the polarimetric method.
2. The duty applicable to raw sugar of subheadings 1701 11 10 and 1701 12 10 whose yield established according to part B(III) of Annex IV to Council Regulation (EC) No 1234/2007 differs from 92 % is fixed in the following manner:

the relevant rate is multiplied by a correcting coefficient obtained by dividing the percentage yield established according to the above provisions by 92.

3. For the purposes of subheading 1701 99 10, 'white sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, 99,5 % or more by weight of sucrose, determined by the polarimetric method.
4. For the purposes of establishing the duty applicable to products of subheadings 1702 20 10, 1702 60 80, 1702 60 95, 1702 90 71, 1702 90 80 and 1702 90 95, the sucrose content, including other sugars expressed as sucrose, is determined by the methods laid down in Article 42(2) and (4) of Commission Regulation (EC) No 951/2006.
5. For the purposes of subheadings 1702 30 10, 1702 40 10, 1702 60 10 and 1702 90 30, 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10 % fructose.

For the purposes of establishing the duty applicable to products of the subheadings referred to in the preceding paragraph, the dry matter content is determined according to Article 42(3) of Commission Regulation (EC) No 951/2006.

6. 'Inulin syrup' means:

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (a) for the purposes of subheading 1702 60 80, the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state more than 50 % fructose in free form or as sucrose;
- (b) for the purposes of subheading 1702 90 80, the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state at least 10 % but not more than 50 % of fructose in free form or as sucrose.
7. When imported in the form of an assortment, goods of subheading 1704 90 are subject to an agricultural component (EA) fixed according to the average content in milkfats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1701	Cane or beet sugar and chemically pure sucrose, in solid form		
	Raw sugar not containing added flavouring or colouring matter		
170111	Cane sugar		
17011110	For refining <sup>(3)</sup>	33,9 €/100 kg/net <sup>(45)(1)</sup>	—
17011190	Other	41,9 €/100 kg/net <sup>(1)</sup>	—
170112	Beet sugar		
17011210	For refining <sup>(3)</sup>	33,9 €/100 kg/net <sup>(45)(1)</sup>	—
17011290	Other	41,9 €/100 kg/net <sup>(1)</sup>	—
	Other		
17019100	Containing added flavouring or colouring matter	41,9 €/100 kg/net <sup>(1)</sup>	—
170199	Other		
17019910	White sugar	41,9 €/100 kg/net <sup>(1)</sup>	—
17019990	Other	41,9 €/100 kg/net <sup>(1)</sup>	—
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey,		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	whether or not mixed with natural honey; caramel		
Lactose and lactose syrup			
17021100	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	14 €/100 kg/net	—
17021900	Other	14 €/100 kg/net	—
170220	Maple sugar and maple syrup		
17022010	Maple sugar in solid form, containing added flavouring or colouring matter	0,4 €/100 kg/net <sup>(46)</sup>	—
17022090	Other	8	—
170230	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose		
17023010	Isoglucose	50,7 €/100 kg/net mas	—
Other			
17023050	In the form of white crystalline powder, whether or not agglomerated	26,8 €/100 kg/net	—
17023090	Other	20 €/100 kg/net	—
170240	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar		
17024010	Isoglucose	50,7 €/100 kg/net mas	—
17024090	Other	20 €/100 kg/net	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

17025000	Chemically pure fructose	16 + 50,7 €/100 kg/ net mas <sup>(1)</sup>	—
170260	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar		
17026010	Isoglucose	50,7 €/100 kg/net mas	—
17026080	Inulin syrup	0,4 €/100 kg/net <sup>(46)</sup>	—
17026095	Other	0,4 €/100 kg/net <sup>(46)</sup>	—
170290	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose		
17029010	Chemically pure maltose	12,8	—
17029030	Isoglucose	50,7 €/100 kg/net mas	—
17029050	Maltodextrine and maltodextrine syrup	20 €/100 kg/net	—
Caramel			
17029071	Containing 50 % or more by weight of sucrose in the dry matter	0,4 €/100 kg/net <sup>(46)</sup>	—
Other			
17029075	In the form of powder, whether or not agglomerated	27,7 €/100 kg/net	—
17029079	Other	19,2 €/100 kg/net	—
17029080	Inulin syrup	0,4 €/100 kg/net <sup>(46)</sup>	—
17029095	Other	0,4 €/100 kg/net <sup>(46)</sup>	—
1703	Molasses resulting from the extraction or refining of sugar		
17031000	Cane molasses	0,35 €/100 kg/net	—
17039000	Other	0,35 €/100 kg/net	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

1704	Sugar confectionery (including white chocolate), not containing cocoa		
170410	Chewing gum, whether or not sugar-coated		
17041010	Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose)	6,2 + 27,1 €/100 kg/ net MAX 17,9	—
17041090	Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)	6,3 + 30,9 €/100 kg/ net MAX 18,2	—
170490	Other		
17049010	Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	13,4	—
17049030	White chocolate	9,1 + 45,1 €/100 kg/ net MAX 18,9 + 16,5 €/100 kg/ net	—
Other			
17049051	Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	9 + EA MAX 18,7 + AD S/Z <sup>(13)</sup>	—
17049055	Throat pastilles and cough drops	9 + EA MAX 18,7 + AD S/Z <sup>(13)</sup>	—
17049061	Sugar-coated (panned) goods	9 + EA MAX 18,7 + AD S/Z <sup>(13)</sup>	—
Other			
17049065	Gum confectionery and jelly confectionery, including fruit pastes	9 + EA MAX 18,7 + AD S/Z <sup>(13)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	in the form of sugar confectionery		
17049071	Boiled sweets, whether or not filled	9 + EA MAX 18,7 + AD S/Z <sup>(13)</sup>	—
17049075	Toffees, caramels and similar sweets	9 + EA MAX 18,7 + AD S/Z <sup>(13)</sup>	—
<b>Other</b>			
17049081	Compressed tablets	9 + EA MAX 18,7 + AD S/Z <sup>(13)</sup>	—
17049099	Other	9 + EA MAX 18,7 + AD S/Z <sup>(13)</sup>	—

## CHAPTER 18

### COCOA AND COCOA PREPARATIONS

#### Notes

1. This chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
2. Heading 1806 includes sugar confectionery containing cocoa and, subject to note 1 to this chapter, other food preparations containing cocoa.

#### Additional notes

1. When imported in the form of an assortment, goods of subheadings 1806 20, 1806 31, 1806 32 and 1806 90 are subject to an agricultural component (EA) fixed according to the average content in milkfats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.
2. Subheadings 1806 90 11 and 1806 90 19 do not cover chocolates made entirely of one type of chocolate.

CN code	Description	Conventional	Supplementary
		rate of duty (%)	unit
18010000	Cocoa beans, whole or broken, raw or roasted	Free	—
18020000	Cocoa shells, husks, skins and other cocoa waste	Free	—
1803	Cocoa paste, whether or not defatted		
18031000	Not defatted	9,6	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

18032000	Wholly or partly defatted	9,6	—
18040000	Cocoa butter, fat and oil	7,7	—
18050000	Cocoa powder, not containing added sugar or other sweetening matter	8	—
1806	Chocolate and other food preparations containing cocoa		
180610	Cocoa powder, containing added sugar or other sweetening matter		
18061015	Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8	—
18061020	Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 25,2 €/100 kg/net <sup>(1)</sup>	—
18061030	Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 31,4 €/100 kg/net <sup>(1)</sup>	—
18061090	Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose)	8 + 41,9 €/100 kg/net <sup>(1)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	or isoglucose expressed as sucrose		
180620	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg		
18062010	Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milkfat	8,3 + EA MAX 18,7 + AD S/Z <sup>(13)(1)</sup>	—
18062030	Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milkfat	8,3 + EA MAX 18,7 + AD S/Z <sup>(13)(1)</sup>	—
Other			
18062050	Containing 18 % or more by weight of cocoa butter	8,3 + EA MAX 18,7 + AD S/Z <sup>(13)(1)</sup>	—
18062070	Chocolate milk crumb	15,4 + EA <sup>(13)(1)</sup>	—
18062080	Chocolate flavour coating	8,3 + EA MAX 18,7 + AD S/Z <sup>(13)(1)</sup>	—
18062095	Other	8,3 + EA MAX 18,7 + AD S/Z <sup>(13)(1)</sup>	—
Other, in blocks, slabs or bars			
18063100	Filled	8,3 + EA MAX 18,7 + AD S/Z <sup>(13)(1)</sup>	—
180632	Not filled		
18063210	With added cereal, fruit or nuts	8,3 + EA MAX 18,7 + AD S/Z <sup>(1)(13)</sup>	—
18063290	Other	8,3 + EA MAX 18,7 + AD S/Z <sup>(1)(13)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

180690	Other		
Chocolate and chocolate products			
Chocolates (including pralines), whether or not filled			
18069011	Containing alcohol	8,3 + EA MAX 18,7 + AD S/Z <sup>(1)(13)</sup>	—
18069019	Other	8,3 + EA MAX 18,7 + AD S/Z <sup>(1)(13)</sup>	—
Other			
18069031	Filled	8,3 + EA MAX 18,7 + AD S/Z <sup>(1)(13)</sup>	—
18069039	Not filled	8,3 + EA MAX 18,7 + AD S/Z <sup>(1)(13)</sup>	—
18069050	Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	8,3 + EA MAX 18,7 + AD S/Z <sup>(1)(13)</sup>	—
18069060	Spreads containing cocoa	8,3 + EA MAX 18,7 + AD S/Z <sup>(1)(13)</sup>	—
18069070	Preparations containing cocoa for making beverages	8,3 + EA MAX 18,7 + AD S/Z <sup>(1)(13)</sup>	—
18069090	Other	8,3 + EA MAX 18,7 + AD S/Z <sup>(1)(13)</sup>	—

## CHAPTER 19

### PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

#### Notes

1. This chapter does not cover:
  - (a) except in the case of stuffed products of heading 1902, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or
  - (c) medicaments or other products of Chapter 30.

*Changes to legislation:* There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

2. For the purposes of heading 1901:
  - (a) the term ‘groats’ means cereal groats of Chapter 11;
  - (b) the terms ‘flour’ and ‘meal’ mean:
    - (1) cereal flour and meal of Chapter 11, and
    - (2) flour, meal and powder of vegetable origin of any chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).
3. Heading 1904 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).
4. For the purposes of heading 1904, the expression ‘otherwise prepared’ means prepared or processed to an extent beyond that provided for in the headings of or notes to Chapter 10 or 11.

**Additional notes**

1. Goods of subheadings 1905 31, 1905 32, 1905 40 and 1905 90, presented in the form of an assortment, are subject to an agricultural component (EA) fixed according to the average content in milkfats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.
2. The expression ‘sweet biscuits’ in subheading 1905 31 applies only to products having a water content of not more than 12 % by weight and a fat content of not more than 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents).
3. Subheading 1905 90 20 covers only dry and brittle products.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1901	Malt extract; food preparations of flour, groats, 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 headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	calculated on a totally defatted basis, not elsewhere specified or included		
19011000	Preparations for infant use, put up for retail sale	7,6 + EA <sup>(13)</sup>	—
19012000	Mixes and doughs for the preparation of bakers' wares of heading 1905	7,6 + EA <sup>(13)</sup>	—
190190	Other		
Malt extract			
19019011	With a dry extract content of 90 % or more by weight	5,1 + 18 €/100 kg/net	—
19019019	Other	5,1 + 14,7 €/100 kg/net	—
Other			
19019091	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	12,8	—
19019099	Other	7,6 + EA <sup>(1)(13)</sup>	—
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; couscous, whether or not prepared		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Uncooked pasta, not stuffed or otherwise prepared			
19021100	Containing eggs	7,7 + 24,6 €/100 kg/ net <sup>(1)</sup>	—
190219	Other		
19021910	Containing no common wheat flour or meal	7,7 + 24,6 €/100 kg/ net <sup>(1)</sup>	—
19021990	Other	7,7 + 21,1 €/100 kg/ net <sup>(1)</sup>	—
190220	Stuffed pasta, whether or not cooked or otherwise prepared		
19022010	Containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates	8,5	—
19022030	Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin	54,3 €/100 kg/net	—
Other			
19022091	Cooked	8,3 + 6,1 €/100 kg/ net <sup>(1)</sup>	—
19022099	Other	8,3 + 17,1 €/100 kg/ net <sup>(1)</sup>	—
190230	Other pasta		
19023010	Dried	6,4 + 24,6 €/100 kg/ net <sup>(1)</sup>	—
19023090	Other	6,4 + 9,7 €/100 kg/ net <sup>(1)</sup>	—
190240	Couscous		
19024010	Unprepared	7,7 + 24,6 €/100 kg/ net <sup>(1)</sup>	—
19024090	Other	6,4 + 9,7 €/100 kg/ net <sup>(1)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	6,4 + 15,1 €/100 kg/net <sup>(1)</sup>	—
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, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included		
190410	Prepared foods obtained by the swelling or roasting of cereals or cereal products		
19041010	Obtained from maize	3,8 + 20 €/100 kg/net	—
19041030	Obtained from rice	5,1 + 46 €/100 kg/net	—
19041090	Other	5,1 + 33,6 €/100 kg/net	—
190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		
19042010	Preparation of the Müsli type based on unroasted cereal flakes	9 + EA <sup>(13)</sup>	—
Other			
19042091	Obtained from maize	3,8 + 20 €/100 kg/net	—
19042095	Obtained from rice	5,1 + 46 €/100 kg/net	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

19042099	Other	5,1 + 33,6 €/100 kg/ net	—
19043000	Bulgur wheat	8,3 + 25,7 €/100 kg/ net <sup>(1)</sup>	—
190490	Other		
19049010	Obtained from rice	8,3 + 46 €/100 kg/net	—
19049080	Other	8,3 + 25,7 €/100 kg/ net <sup>(1)</sup>	—
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		
19051000	Crispbread	5,8 + 13 €/100 kg/net	—
190520	Gingerbread and the like		
19052010	Containing by weight less than 30 % of sucrose (including invert sugar expressed as sucrose)	9,4 + 18,3 €/100 kg/ net	—
19052030	Containing by weight 30 % or more but less than 50 % of sucrose (including invert sugar expressed as sucrose)	9,8 + 24,6 €/100 kg/ net	—
19052090	Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose)	10,1 + 31,4 €/100 kg/ net	—
Sweet biscuits; waffles and wafers			
190531	Sweet biscuits		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Completely or partially coated or covered with chocolate or other preparations containing cocoa			
19053111	In immediate packings of a net content not exceeding 85 g	9 + EA MAX 24,2 + AD S/Z <sup>(13)</sup>	—
19053119	Other	9 + EA MAX 24,2 + AD S/Z <sup>(13)</sup>	—
Other			
19053130	Containing 8 % or more by weight of milkfats	9 + EA MAX 24,2 + AD S/Z <sup>(13)</sup>	—
Other			
19053191	Sandwich biscuits	9 + EA MAX 24,2 + AD S/Z <sup>(13)</sup>	—
19053199	Other	9 + EA MAX 24,2 + AD S/Z <sup>(13)</sup>	—
190532	Waffles and wafers		
19053205	With a water content exceeding 10 % by weight	9 + EA MAX 20,7 + AD F/M <sup>(13)</sup>	—
Other			
Completely or partially coated or covered with chocolate or other preparations containing cocoa			
19053211	In immediate packings of a net content not exceeding 85 g	9 + EA MAX 24,2 + AD S/Z <sup>(13)</sup>	—
19053219	Other	9 + EA MAX 24,2 + AD S/Z <sup>(13)</sup>	—
Other			
19053291	Salted, whether or not filled	9 + EA MAX 20,7 + AD F/M <sup>(13)</sup>	—
19053299	Other	9 + EA MAX 24,2 + AD S/Z <sup>(13)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

190540	Rusks, toasted bread and similar toasted products		
19054010	Rusks	9,7 + EA <sup>(13)</sup>	—
19054090	Other	9,7 + EA <sup>(13)</sup>	—
190590	Other		
19059010	Matzos	3,8 + 15,9 €/100 kg/ net	—
19059020	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	4,5 + 60,5 €/100 kg/ net <sup>(1)</sup>	—
Other			
19059030	Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	9,7 + EA <sup>(13)</sup>	—
19059045	Biscuits	9 + EA MAX 20,7 + AD F/M <sup>(13)</sup>	—
19059055	Extruded or expanded products, savoury or salted	9 + EA MAX 20,7 + AD F/M <sup>(13)</sup>	—
Other			
19059060	With added sweetening matter	9 + EA MAX 24,2 + AD S/Z <sup>(13)</sup>	—
19059090	Other	9 + EA MAX 20,7 + AD F/M <sup>(13)</sup>	—

## CHAPTER 20

### PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

#### Notes

1. This chapter does not cover:
  - (a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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- (b) food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (c) bakers' wares and other products of heading 1905; or
  - (d) homogenised composite food preparations of heading 2104.
2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
  3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in note 1(a).
  4. Tomato juice, the dry weight content of which is 7 % or more, is to be classified in heading 2002.
  5. For the purposes of heading 2007, the expression 'obtained by cooking' means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
  6. For the purposes of heading 2009, the expression 'juices, unfermented and not containing added spirit' means juices of an alcoholic strength by volume (see note 2 to Chapter 22) not exceeding 0,5 % vol.

#### **Subheading notes**

1. For the purposes of subheading 2005 10, the expression 'homogenised vegetables' means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005 10 takes precedence over all other subheadings of heading 2005.
2. For the purposes of subheading 2007 10, the expression 'homogenised preparations' means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007 10 takes precedence over all other subheadings of heading 2007.
3. For the purposes of subheadings 2009 12, 2009 21, 2009 31, 2009 41, 2009 61 and 2009 71, the expression 'Brix value' means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

#### **Additional notes**

1. For the purposes of heading 2001, vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid must have a content of free,

volatile acid of 0,5 % by weight or more, expressed as acetic acid. In addition, mushrooms of subheading 2001 90 50 should not have a salt content exceeding 2,5 % by weight.

2.

(a) The content of various sugars expressed as sucrose (sugar content) of the products classified in this chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Regulation (EEC) No 558/93) at a temperature of 20 °C and multiplied by the factor:

- 0,93 in respect of products of subheadings 2008 20 to 2008 80, 2008 92 and 2008 99, or
- 0,95 in respect of products of the other headings.

(b) The expression ‘Brix value’, mentioned in the subheadings of heading 2009, corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Regulation (EEC) No 558/93) at a temperature of 20 °C.

3. The products of subheadings 2008 20 to 2008 80, 2008 92 and 2008 99 shall be considered as containing added sugar when the ‘sugar content’ thereof exceeds by weight the percentages given hereunder, according to the kind of fruit or edible part of plant concerned:

- pineapples and grapes: 13 %,
- other fruits, including mixtures of fruit, and other edible parts of plants: 9 %.

4. For the purposes of subheadings 2008 30 11 to 2008 30 39, 2008 40 11 to 2008 40 39, 2008 50 11 to 2008 50 59, 2008 60 11 to 2008 60 39, 2008 70 11 to 2008 70 59, 2008 80 11 to 2008 80 39, 2008 92 12 to 2008 92 38 and 2008 99 11 to 2008 99 40, the following expressions shall have the meanings hereby assigned to them:

- ‘actual alcoholic strength by mass’: the number of kilograms of pure alcohol contained in 100 kg of the product,
- ‘% mas’: the symbol for alcoholic strength by mass.

5. The following shall be applied to the products as they are presented:

(a) the added sugar content of products of heading 2009 corresponds to the ‘sugar content’ less the figures given hereunder, according to the kind of juice concerned:

- lemon or tomato juice: 3,
- grape juice: 15,
- other fruit or vegetable juices, including mixtures of juices: 13.

(b) the fruit juices with added sugar, of a Brix value not exceeding 67 and containing less than 50 % by weight of fruit juice lose their original character of fruit juices of heading 2009.

Item (b) shall not apply to concentrated natural fruit juices. Consequently, concentrated natural fruit juices are not excluded from heading 2009.

6. For the purposes of subheadings 2009 69 51 and 2009 69 71, ‘concentrated grape juice (including grape must)’ means grape juice (including grape must) for which the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Regulation (EEC) No 558/93) at a temperature of 20 °C is not less than 50,9 %.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

7. For the purposes of subheadings 2001 90 91, 2006 00 35, 2006 00 91, 2007 10 91, 2007 99 93, 2008 19 11, 2008 19 91, 2008 92 12, 2008 92 16, 2008 92 32, 2008 92 36, 2008 92 51, 2008 92 72, 2008 92 76, 2008 92 92, 2008 92 94, 2008 92 97, 2008 99 24, 2008 99 31, 2008 99 36, 2008 99 38, 2008 99 48, 2008 99 63, 2009 80 34, 2009 80 36, 2009 80 73, 2009 80 85, 2009 80 88, 2009 80 97, 2009 90 92, 2009 90 95 and 2009 90 97, ‘tropical fruit’ means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya.
8. For the purposes of subheadings 2001 90 91, 2006 00 35, 2006 00 91, 2007 99 93, 2008 19 11, 2008 19 91, 2008 92 12, 2008 92 16, 2008 92 32, 2008 92 36, 2008 92 51, 2008 92 72, 2008 92 76, 2008 92 92, 2008 92 94 and 2008 92 97, ‘tropical nuts’ means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid		
20011000	Cucumbers and gherkins	17,6	kg/net eda
200190	Other		
20019010	Mango chutney	Free	—
20019020	Fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentos	5	—
20019030	Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	5,1 + 9,4 €/100 kg/net <sup>(25)</sup>	—
20019040	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	8,3 + 3,8 €/100 kg/net <sup>(25)</sup>	—
20019050	Mushrooms	16	—
20019060	Palm hearts	10	—
20019065	Olives	16	—
20019070	Sweet peppers	16	—
20019091	Tropical fruit and tropical nuts	10	—



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20019097	Other	16	—
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid		
200210	Tomatoes, whole or in pieces		
20021010	Peeled	14,4	—
20021090	Other	14,4	—
200290	Other		
With a dry matter content of less than 12 % by weight			
20029011	In immediate packings of a net content exceeding 1 kg	14,4	—
20029019	In immediate packings of a net content not exceeding 1 kg	14,4	—
With a dry matter content of not less than 12 % but not more than 30 % by weight			
20029031	In immediate packings of a net content exceeding 1 kg	14,4	—
20029039	In immediate packings of a net content not exceeding 1 kg	14,4	—
With a dry matter content of more than 30 % by weight			
20029091	In immediate packings of a net content exceeding 1 kg	14,4	—
20029099	In immediate packings of a net content not exceeding 1 kg	14,4	—

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2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid		
200310	Mushrooms of the genus <i>Agaricus</i>		
20031020	Provisionally preserved, completely cooked	18,4 + 191 €/100 kg/net eda <sup>(1)</sup>	kg/net eda
20031030	Other	18,4 + 222 €/100 kg/net eda <sup>(1)</sup>	kg/net eda
20032000	Truffles	14,4	—
20039000	Other	18,4	—
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006		
200410	Potatoes		
20041010	Cooked, not otherwise prepared	14,4	—
Other			
20041091	In the form of flour, meal or flakes	7,6 + EA <sup>(13)</sup>	—
20041099	Other	17,6	—
200490	Other vegetables and mixtures of vegetables		
20049010	Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	5,1 + 9,4 €/100 kg/net <sup>(25)</sup>	—
20049030	Sauerkraut, capers and olives	16	—
20049050	Peas ( <i>Pisum sativum</i> ) and immature beans of the species <i>Phaseolus</i> spp., in pod	19,2	—
Other, including mixtures			

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20049091	Onions, cooked, not otherwise prepared	14,4	—
20049098	Other	17,6	—
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006		
20051000	Homogenised vegetables	17,6	—
200520	Potatoes		
20052010	In the form of flour, meal or flakes	8,8 + EA <sup>(13)</sup>	—
Other			
20052020	Thin slices, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption	14,1	—
20052080	Other	14,1	—
20054000	Peas ( <i>Pisum sativum</i> )	19,2	—
Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)			
20055100	Beans, shelled	17,6	—
20055900	Other	19,2	—
20056000	Asparagus	17,6	—
20057000	Olives	12,8	kg/net eda
20058000	Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	5,1 + 9,4 €/100 kg/net <sup>(25)</sup>	—
Other vegetables and mixtures of vegetables			
20059100	Bamboo shoots	17,6	—
200599	Other		
20059910	Fruit of the genus <i>Capsicum</i> , other than sweet peppers or pimentos	6,4	—

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20059920	Capers	16	—
20059930	Globe artichokes	17,6	—
20059940	Carrots	17,6	—
20059950	Mixtures of vegetables	17,6	—
20059960	Sauerkraut	16	—
20059990	Other	17,6	—
200600	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)		
20060010	Ginger	Free	—
Other			
With a sugar content exceeding 13 % by weight			
20060031	Cherries	20 + 23,9 €/100 kg/net	—
20060035	Tropical fruit and tropical nuts	12,5 + 15 €/100 kg/net	—
20060038	Other	20 + 23,9 €/100 kg/net	—
Other			
20060091	Tropical fruit and tropical nuts	12,5	—
20060099	Other	20	—
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter		
200710	Homogenised preparations		
20071010	With a sugar content exceeding 13 % by weight	24 + 4,2 €/100 kg/net	—
Other			

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20071091	Of tropical fruit	15	—
20071099	Other	24	—
<b>Other</b>			
200791	Citrus fruit		
20079110	With a sugar content exceeding 30 % by weight	20 + 23 €/100 kg/net	—
20079130	With a sugar content exceeding 13 % but not exceeding 30 % by weight	20 + 4,2 €/100 kg/net	—
20079190	Other	21,6	—
200799	Other		
With a sugar content exceeding 30 % by weight			
20079910	Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing <sup>(3)</sup>	22,4	—
20079920	Chestnut purée and paste	24 + 19,7 €/100 kg/net	—
<b>Other</b>			
20079931	Of cherries	24 + 23 €/100 kg/net	—
20079933	Of strawberries	24 + 23 €/100 kg/net	—
20079935	Of raspberries	24 + 23 €/100 kg/net	—
20079939	Other	24 + 23 €/100 kg/net	—
20079950	With a sugar content exceeding 13 % but not exceeding 30 % by weight	24 + 4,2 €/100 kg/net	—
<b>Other</b>			
20079993	Of tropical fruit and tropical nuts	15	—
20079997	Other	24	—
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether		

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	or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included		
Nuts, groundnuts and other seeds, whether or not mixed together			
200811	Groundnuts		
20081110	Peanut butter	12,8	—
Other, in immediate packings of a net content			
20081191	Exceeding 1 kg	11,2	—
Not exceeding 1 kg			
20081196	Roasted	12	—
20081198	Other	12,8	—
200819	Other, including mixtures		
In immediate packings of a net content exceeding 1 kg			
20081911	Tropical nuts; mixtures containing 50 % or more by weight of tropical nuts and tropical fruit	7	—
Other			
20081913	Roasted almonds and pistachios	9	—
20081919	Other	11,2	—
In immediate packings of a net content not exceeding 1 kg			
20081991	Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts and tropical fruit	8	—
Other			
Roasted nuts			

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20081993	Almonds and pistachios	10,2	—
20081995	Other	12	—
20081999	Other	12,8	—
200820	Pineapples		
Containing added spirit			
In immediate packings of a net content exceeding 1 kg			
20082011	With a sugar content exceeding 17 % by weight	25,6 + 2,5 €/100 kg/net <sup>(1)</sup>	—
20082019	Other	25,6 <sup>(1)</sup>	—
In immediate packings of a net content not exceeding 1 kg			
20082031	With a sugar content exceeding 19 % by weight	25,6 + 2,5 €/100 kg/net <sup>(1)</sup>	—
20082039	Other	25,6 <sup>(1)</sup>	—
Not containing added spirit			
Containing added sugar, in immediate packings of a net content exceeding 1 kg			
20082051	With a sugar content exceeding 17 % by weight	19,2	—
20082059	Other	17,6	—
Containing added sugar, in immediate packings of a net content not exceeding 1 kg			
20082071	With a sugar content exceeding 19 % by weight	20,8 <sup>(1)</sup>	—
20082079	Other	19,2	—

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20082090	Not containing added sugar	18,4	—
200830	Citrus fruit		
Containing added spirit			
With a sugar content exceeding 9 % by weight			
20083011	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 <sup>(1)</sup>	—
20083019	Other	25,6 + 4,2 €/100 kg/net <sup>(1)</sup>	—
Other			
20083031	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 <sup>(1)</sup>	—
20083039	Other	25,6 <sup>(1)</sup>	—
Not containing added spirit			
Containing added sugar, in immediate packings of a net content exceeding 1 kg			
20083051	Grapefruit segments, including pomelos	15,2	—
20083055	Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	18,4	—
20083059	Other	17,6	—
Containing added sugar, in immediate packings of a net content not exceeding 1 kg			
20083071	Grapefruit segments, including pomelos	15,2	—



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20083075	Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	17,6	—
20083079	Other	20,8 <sup>(1)</sup>	—
20083090	Not containing added sugar	18,4	—
200840	Pears		
Containing added spirit			
In immediate packings of a net content exceeding 1 kg			
With a sugar content exceeding 13 % by weight			
20084011	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 <sup>(1)</sup>	—
20084019	Other	25,6 + 4,2 €/100 kg/ net <sup>(1)</sup>	—
Other			
20084021	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 <sup>(1)</sup>	—
20084029	Other	25,6 <sup>(1)</sup>	—
In immediate packings of a net content not exceeding 1 kg			
20084031	With a sugar content exceeding 15 % by weight	25,6 + 4,2 €/100 kg/ net <sup>(1)</sup>	—
20084039	Other	25,6 <sup>(1)</sup>	—
Not containing added spirit			
Containing added sugar, in immediate			

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packings of a net content exceeding 1 kg

20084051	With a sugar content exceeding 13 % by weight	17,6	—
20084059	Other	16	—

Containing added sugar, in immediate packings of a net content not exceeding 1 kg

20084071	With a sugar content exceeding 15 % by weight	19,2	—
20084079	Other	17,6	—
20084090	Not containing added sugar	16,8	—
200850	Apricots		

Containing added spirit

In immediate packings of a net content exceeding 1 kg

With a sugar content exceeding 13 % by weight

20085011	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 <sup>(1)</sup>	—
20085019	Other	25,6 + 4,2 €/100 kg/net <sup>(1)</sup>	—

Other

20085031	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 <sup>(1)</sup>	—
20085039	Other	25,6 <sup>(1)</sup>	—

In immediate packings of a net content not exceeding 1 kg

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20085051	With a sugar content exceeding 15 % by weight	25,6 + 4,2 €/100 kg/net <sup>(1)</sup>	—
20085059	Other	25,6 <sup>(1)</sup>	—
Not containing added spirit			
Containing added sugar, in immediate packings of a net content exceeding 1 kg			
20085061	With a sugar content exceeding 13 % by weight	19,2	—
20085069	Other	17,6	—
Containing added sugar, in immediate packings of a net content not exceeding 1 kg			
20085071	With a sugar content exceeding 15 % by weight	20,8 <sup>(1)</sup>	—
20085079	Other	19,2	—
Not containing added sugar, in immediate packings of a net content			
20085092	Of 5 kg or more	13,6	—
20085094	Of 4,5 kg or more but less than 5 kg	18,4 <sup>(47)</sup>	—
20085099	Of less than 4,5 kg	18,4	—
200860	Cherries		
Containing added spirit			
With a sugar content exceeding 9 % by weight			
20086011	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 <sup>(1)</sup>	—

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20086019	Other	25,6 + 4,2 €/100 kg/ net <sup>(1)</sup>	—
Other			
20086031	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 <sup>(1)</sup>	—
20086039	Other	25,6 <sup>(1)</sup>	—
Not containing added spirit			
Containing added sugar, in immediate packings of a net content			
20086050	Exceeding 1 kg	17,6	—
20086060	Not exceeding 1 kg	20,8 <sup>(1)</sup>	—
Not containing added sugar, in immediate packings of a net content			
20086070	Of 4,5 kg or more	18,4	—
20086090	Of less than 4,5 kg	18,4	—
200870	Peaches, including nectarines		
Containing added spirit			
In immediate packings of a net content exceeding 1 kg			
With a sugar content exceeding 13 % by weight			
20087011	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 <sup>(1)</sup>	—
20087019	Other	25,6 + 4,2 €/100 kg/ net <sup>(1)</sup>	—
Other			
20087031	Of an actual alcoholic strength by mass	24 <sup>(1)</sup>	—

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	not exceeding 11,85 % mas		
20087039	Other	25,6 <sup>(1)</sup>	—

In immediate  
 packings of a net  
 content not exceeding  
 1 kg

20087051	With a sugar content exceeding 15 % by weight	25,6 + 4,2 €/100 kg/ net <sup>(1)</sup>	—
20087059	Other	25,6 <sup>(1)</sup>	—

Not containing added  
 spirit

Containing added  
 sugar, in immediate  
 packings of a net  
 content exceeding  
 1 kg

20087061	With a sugar content exceeding 13 % by weight	19,2	—
20087069	Other	17,6	—

Containing added  
 sugar, in immediate  
 packings of a net  
 content not exceeding  
 1 kg

20087071	With a sugar content exceeding 15 % by weight	19,2	—
20087079	Other	17,6	—

Not containing added  
 sugar, in immediate  
 packings of a net  
 content

20087092	Of 5 kg or more	15,2	—
20087098	Of less than 5 kg	18,4	—
200880	Strawberries		

Containing added  
 spirit

With a sugar content  
 exceeding 9 % by  
 weight

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20088011	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 <sup>(1)</sup>	—
20088019	Other	25,6 + 4,2 €/100 kg/net <sup>(1)</sup>	—
Other			
20088031	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 <sup>(1)</sup>	—
20088039	Other	25,6 <sup>(1)</sup>	—
Not containing added spirit			
20088050	Containing added sugar, in immediate packings of a net content exceeding 1 kg	17,6	—
20088070	Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20,8 <sup>(1)</sup>	—
20088090	Not containing added sugar	18,4	—
Other, including mixtures other than those of subheading 2008 19			
20089100	Palm hearts	10	—
200892	Mixtures		
Containing added spirit			
With a sugar content exceeding 9 % by weight			
Of an actual alcoholic strength by mass not exceeding 11,85 % mas			
20089212	Of tropical fruit (including mixtures containing 50 % or	16	—

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	more by weight of tropical nuts and tropical fruit)		
20089214	Other	25,6	—
Other			
20089216	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	16 + 2,6 €/100 kg/net	—
20089218	Other	25,6 + 4,2 €/100 kg/net	—
Other			
Of an actual alcoholic strength by mass not exceeding 11,85 % mas			
20089232	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	15	—
20089234	Other	24	—
Other			
20089236	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	16	—
20089238	Other	25,6	—
Not containing added spirit			
Containing added sugar			
In immediate packings of a net content exceeding 1 kg			
20089251	Of tropical fruit (including mixtures containing 50 % or more by weight of	11	—

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	tropical nuts and tropical fruit)		
20089259	Other	17,6	—
<b>Other</b>			
Mixtures of fruit in which no single fruit exceeds 50 % of the total weight of the fruits			
20089272	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	8,5	—
20089274	Other	13,6	—
<b>Other</b>			
20089276	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	12	—
20089278	Other	19,2	—
Not containing added sugar, in immediate packings of a net content			
Of 5 kg or more			
20089292	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	11,5	—
20089293	Other	18,4	—
Of 4,5 kg or more but less than 5 kg			
20089294	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	11,5	—



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20089296	Other	18,4	—
Of less than 4,5 kg			
20089297	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	11,5	—
20089298	Other	18,4	—
200899	Other		
Containing added spirit			
Ginger			
20089911	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	10	—
20089919	Other	16	—
Grapes			
20089921	With a sugar content exceeding 13 % by weight	25,6 + 3,8 €/100 kg/ net	—
20089923	Other	25,6	—
Other			
With a sugar content exceeding 9 % by weight			
Of an actual alcoholic strength by mass not exceeding 11,85 % mas			
20089924	Tropical fruit	16	—
20089928	Other	25,6	—
Other			
20089931	Tropical fruit	16 + 2,6 €/100 kg/net	—
20089934	Other	25,6 + 4,2 €/100 kg/ net	—
Other			
Of an actual alcoholic strength by mass			

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not exceeding  
11,85 % mas

20089936	Tropical fruit	15	—
20089937	Other	24	—
Other			
20089938	Tropical fruit	16	—
20089940	Other	25,6	—

Not containing added  
spirit

Containing added  
sugar, in immediate  
packings of a net  
content exceeding  
1 kg

20089941	Ginger	Free	—
20089943	Grapes	19,2	—
20089945	Plums and prunes	17,6	—
20089948	Tropical fruit	11	—
20089949	Other	17,6	—

Containing added  
sugar, in immediate  
packings of a net  
content not exceeding  
1 kg

20089951	Ginger	Free	—
20089963	Tropical fruit	13	—
20089967	Other	20,8	—

Not containing added  
sugar

Plums and prunes, in  
immediate packings  
of a net content

20089972	Of 5 kg or more	15,2	—
20089978	Of less than 5 kg	18,4	—
20089985	Maize (corn), other than sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	5,1 + 9,4 €/100 kg/net <sup>(25)</sup>	—
20089991	Yams, sweet potatoes and similar edible parts of plants, containing 5 % or	8,3 + 3,8 €/100 kg/net <sup>(25)</sup>	—

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	more by weight of starch		
20089999	Other	18,4	—
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter		
Orange juice			
200911	Frozen		
Of a Brix value exceeding 67			
20091111	Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 €/100 kg/net <sup>(1)</sup>	—
20091119	Other	33,6 <sup>(1)</sup>	—
Of a Brix value not exceeding 67			
20091191	Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	15,2 + 20,6 €/100 kg/net	—
20091199	Other	15,2 <sup>(1)</sup>	—
20091200	Not frozen, of a Brix value not exceeding 20	12,2	—
200919	Other		
Of a Brix value exceeding 67			
20091911	Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 €/100 kg/net <sup>(1)</sup>	—
20091919	Other	33,6 <sup>(1)</sup>	—
Of a Brix value exceeding 20 but not exceeding 67			

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20091991	Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	15,2 + 20,6 €/100 kg/net	—
20091998	Other	12,2	—
Grapefruit (including pomelo) juice			
20092100	Of a Brix value not exceeding 20	12	—
200929	Other		
Of a Brix value exceeding 67			
20092911	Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 €/100 kg/net <sup>(1)</sup>	—
20092919	Other	33,6 <sup>(1)</sup>	—
Of a Brix value exceeding 20 but not exceeding 67			
20092991	Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	12 + 20,6 €/100 kg/net	—
20092999	Other	12	—
Juice of any other single citrus fruit			
200931	Of a Brix value not exceeding 20		
Of a value exceeding € 30 per 100 kg net weight			
20093111	Containing added sugar	14,4	—
20093119	Not containing added sugar	15,2	—

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Of a value not  
 exceeding € 30 per  
 100 kg net weight

Lemon juice

20093151	Containing added sugar	14,4	—
20093159	Not containing added sugar	15,2	—

Other citrus fruit  
 juices

20093191	Containing added sugar	14,4	—
20093199	Not containing added sugar	15,2	—
200939	Other		

Of a Brix value  
 exceeding 67

20093911	Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 €/100 kg/net <sup>(1)</sup>	—
20093919	Other	33,6 <sup>(1)</sup>	—

Of a Brix value  
 exceeding 20 but not  
 exceeding 67

Of a value exceeding  
 € 30 per 100 kg net  
 weight

20093931	Containing added sugar	14,4	—
20093939	Not containing added sugar	15,2	—

Of a value not  
 exceeding € 30 per  
 100 kg net weight

Lemon juice

20093951	With an added sugar content exceeding 30 % by weight	14,4 + 20,6 €/100 kg/net	—
20093955	With an added sugar content not exceeding 30 % by weight	14,4	—

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20093959	Not containing added sugar	15,2	—
Other citrus fruit juices			
20093991	With an added sugar content exceeding 30 % by weight	14,4 + 20,6 €/100 kg/net	—
20093995	With an added sugar content not exceeding 30 % by weight	14,4	—
20093999	Not containing added sugar	15,2	—
Pineapple juice			
200941	Of a Brix value not exceeding 20		
20094110	Of a value exceeding € 30 per 100 kg net weight, containing added sugar	15,2	—
Other			
20094191	Containing added sugar	15,2	—
20094199	Not containing added sugar	16	—
200949	Other		
Of a Brix value exceeding 67			
20094911	Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 €/100 kg/net <sup>(1)</sup>	—
20094919	Other	33,6 <sup>(1)</sup>	—
Of a Brix value exceeding 20 but not exceeding 67			
20094930	Of a value exceeding € 30 per 100 kg net weight, containing added sugar	15,2	—
Other			
20094991	With an added sugar content exceeding 30 % by weight	15,2 + 20,6 €/100 kg/net	—

**Changes to legislation:** There are currently no known outstanding effects for the  
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20094993	With an added sugar content not exceeding 30 % by weight	15,2	—
20094999	Not containing added sugar	16	—
200950	Tomato juice		
20095010	Containing added sugar	16	—
20095090	Other	16,8	—
Grape juice (including grape must)			
200961	Of a Brix value not exceeding 30		
20096110	Of a value exceeding € 18 per 100 kg net weight	(24)	—
20096190	Of a value not exceeding € 18 per 100 kg net weight	22,4 + 27 €/hl <sup>(1)</sup>	—
200969	Other		
Of a Brix value exceeding 67			
20096911	Of a value not exceeding € 22 per 100 kg net weight	40 + 121 €/hl + 20,6 €/100 kg/net <sup>(1)</sup>	—
20096919	Other	(24)	—
Of a Brix value exceeding 30 but not exceeding 67			
Of a value exceeding € 18 per 100 kg net weight			
20096951	Concentrated	(24)	—
20096959	Other	(24)	—
Of a value not exceeding € 18 per 100 kg net weight			
With an added sugar content exceeding 30 % by weight			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

20096971	Concentrated	22,4 + 131 €/hl + 20,6 €/100 kg/net	—
20096979	Other	22,4 + 27 €/hl + 20,6 €/100 kg/net	—
20096990	Other	22,4 + 27 €/hl <sup>(1)</sup>	—
<b>Apple juice</b>			
200971	Of a Brix value not exceeding 20		
20097120	Containing added sugar	18	—
20097199	Not containing added sugar	18	—
200979	Other		
Of a Brix value exceeding 67			
20097911	Of a value not exceeding € 22 per 100 kg net weight	30 + 18,4 €/100 kg/net <sup>(1)</sup>	—
20097919	Other	30 <sup>(1)</sup>	—
Of a Brix value exceeding 20 but not exceeding 67			
20097930	Of a value exceeding € 18 per 100 kg net weight, containing added sugar	18	—
Other			
20097991	With an added sugar content exceeding 30 % by weight	18 + 19,3 €/100 kg/net	—
20097993	With an added sugar content not exceeding 30 % by weight	18	—
20097999	Not containing added sugar	18	—
200980	Juice of any other single fruit or vegetable		
Of a Brix value exceeding 67			



**Changes to legislation:** There are currently no known outstanding effects for the  
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Pear juice			
20098011	Of a value not exceeding € 22 per 100 kg net weight	33,6 + 20,6 €/100 kg/net <sup>(1)</sup>	—
20098019	Other	33,6 <sup>(1)</sup>	—
Other			
Of a value not exceeding € 30 per 100 kg net weight			
20098034	Juices of tropical fruit	21 + 12,9 €/100 kg/net <sup>(1)</sup>	—
20098035	Other	33,6 + 20,6 €/100 kg/net <sup>(1)</sup>	—
Other			
20098036	Juices of tropical fruit	21 <sup>(1)</sup>	—
20098038	Other	33,6 <sup>(1)</sup>	—
Of a Brix value not exceeding 67			
Pear juice			
20098050	Of a value exceeding € 18 per 100 kg net weight, containing added sugar	19,2	—
Other			
20098061	With an added sugar content exceeding 30 % by weight	19,2 + 20,6 €/100 kg/net	—
20098063	With an added sugar content not exceeding 30 % by weight	19,2	—
20098069	Not containing added sugar	20	—
Other			
Of a value exceeding € 30 per 100 kg net weight, containing added sugar			
20098071	Cherry juice	16,8	—
20098073	Juices of tropical fruit	10,5	—
20098079	Other	16,8	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other			
With an added sugar content exceeding 30 % by weight			
20098085	Juices of tropical fruit	10,5 + 12,9 €/100 kg/net	—
20098086	Other	16,8 + 20,6 €/100 kg/net	—
With an added sugar content not exceeding 30 % by weight			
20098088	Juices of tropical fruit	10,5	—
20098089	Other	16,8	—
Not containing added sugar			
20098095	Juice of fruit of the species <i>Vaccinium macrocarpon</i>	14	—
20098096	Cherry juice	17,6	—
20098097	Juices of tropical fruit	11	—
20098099	Other	17,6	—
200990	Mixtures of juices		
Of a Brix value exceeding 67			
Mixtures of apple and pear juice			
20099011	Of a value not exceeding € 22 per 100 kg net weight	33,6 + 20,6 €/100 kg/net <sup>(1)</sup>	—
20099019	Other	33,6 <sup>(1)</sup>	—
Other			
20099021	Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 €/100 kg/net <sup>(1)</sup>	—
20099029	Other	33,6 <sup>(1)</sup>	—
Of a Brix value not exceeding 67			
Mixtures of apple and pear juice			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

20099031	Of a value not exceeding € 18 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	20 + 20,6 €/100 kg/net	—
20099039	Other	20	—
<b>Other</b>			
Of a value exceeding € 30 per 100 kg net weight			
Mixtures of citrus fruit juices and pineapple juice			
20099041	Containing added sugar	15,2	—
20099049	Other	16	—
<b>Other</b>			
20099051	Containing added sugar	16,8	—
20099059	Other	17,6	—
Of a value not exceeding € 30 per 100 kg net weight			
Mixtures of citrus fruit juices and pineapple juice			
20099071	With an added sugar content exceeding 30 % by weight	15,2 + 20,6 €/100 kg/net	—
20099073	With an added sugar content not exceeding 30 % by weight	15,2	—
20099079	Not containing added sugar	16	—
<b>Other</b>			
With an added sugar content exceeding 30 % by weight			
20099092	Mixtures of juices of tropical fruit	10,5 + 12,9 €/100 kg/net	—

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

20099094	Other	16,8 + 20,6 €/100 kg/ net	—
With an added sugar content not exceeding 30 % by weight			
20099095	Mixtures of juices of tropical fruit	10,5	—
20099096	Other	16,8	—
Not containing added sugar			
20099097	Mixtures of juices of tropical fruit	11	—
20099098	Other	17,6	—

## CHAPTER 21

### MISCELLANEOUS EDIBLE PREPARATIONS

#### Notes

1. This chapter does not cover:
  - (a) mixed vegetables of heading 0712;
  - (b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
  - (c) flavoured tea (heading 0902);
  - (d) spices or other products of headings 0904 to 0910;
  - (e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (f) yeast put up as a medicament or other products of heading 3003 or 3004; or
  - (g) prepared enzymes of heading 3507.
2. Extracts of the substitutes referred to in note 1(b) are to be classified in heading 2101.
3. For the purposes of heading 2104, the expression 'homogenised composite food preparations' means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

#### Additional notes

1. For the purposes of subheadings 2106 10 20 and 2106 90 92, the term 'starch' also covers starch breakdown products.

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

2. For the purposes of subheading 2106 90 20, ‘compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages’ means those preparations having an alcoholic strength by volume of more than 0,5 % vol.
3. For the purposes of subheading 2106 90 30, ‘isoglucose’ means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10 % fructose.

For the purposes of establishing the duty applicable to products of subheading 2106 90 30, the dry matter content is determined according to Article 42(3) of Regulation (EC) No 951/2006.

4. For the purposes of establishing the duty applicable to products of subheading 2106 90 59, the sucrose content, including other sugars expressed as sucrose, is determined by the method laid down in Article 42(2) of Regulation (EC) No 951/2006.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee		
21011100	Extracts, essences and concentrates	9	—
210112	Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee		
21011292	Preparations with a basis of these	11,5	—

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	extracts, essences or concentrates of coffee		
21011298	Other	9 + EA <sup>(13)</sup>	—
210120	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté		
21012020	Extracts, essences or concentrates	6	—
Preparations			
21012092	With a basis of extracts, essences or concentrates of tea or maté	6	—
21012098	Other	6,5 + EA <sup>(13)</sup>	—
210130	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
Roasted chicory and other roasted coffee substitutes			
21013011	Roasted chicory	11,5	—
21013019	Other	5,1 + 12,7 €/100 kg/net	—
Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes			
21013091	Of roasted chicory	14,1	—
21013099	Other	10,8 + 22,7 €/100 kg/net	—
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines		

**Changes to legislation:** There are currently no known outstanding effects for the  
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	of heading 3002); prepared baking powders		
210210	Active yeasts		
21021010	Culture yeast	10,9	—
Bakers' yeast			
21021031	Dried	12 + 49,2 €/100 kg/ net <sup>(48)</sup>	—
21021039	Other	12 + 14,5 €/100 kg/ net <sup>(48)</sup>	—
21021090	Other	14,7	—
210220	Inactive yeasts; other single-cell micro- organisms, dead		
Inactive yeasts			
21022011	In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	8,3	—
21022019	Other	5,1	—
21022090	Other	Free	—
21023000	Prepared baking powders	6,1	—
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard		
21031000	Soya sauce	7,7	—
21032000	Tomato ketchup and other tomato sauces	10,2	—
210330	Mustard flour and meal and prepared mustard		
21033010	Mustard flour and meal	Free	—
21033090	Prepared mustard	9	—
210390	Other		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

21039010	Mango chutney, liquid	Free	—
21039030	Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litre or less	Free	1 alc. 100 %
21039090	Other	7,7	—
2104	Soups and broths and preparations therefor; homogenised composite food preparations		
21041000	Soups and broths and preparations therefor	11,5	—
21042000	Homogenised composite food preparations	14,1	—
210500	Ice cream and other edible ice, whether or not containing cocoa		
21050010	Containing no milkfats or containing less than 3 % by weight of such fats	8,6 + 20,2 €/100 kg/ net MAX 19,4 + 9,4 €/100 kg/ net	—
Containing by weight of milkfats			
21050091	3 % or more but less than 7 %	8 + 38,5 €/100 kg/ net MAX 18,1 + 7 €/100 kg/net	—
21050099	7 % or more	7,9 + 54 €/100 kg/ net MAX 17,8 + 6,9 €/100 kg/ net	—
2106	Food preparations not elsewhere specified or included		
210610	Protein concentrates and textured protein substances		



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21061020	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12,8	—
21061080	Other	EA <sup>(13)</sup>	—
210690	Other		
21069020	Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	17,3 MIN 1 €/ % vol/ hl	1 alc. 100 %
Flavoured or coloured sugar syrups			
21069030	Isoglucose syrups	42,7 €/100 kg/net mas	—
Other			
21069051	Lactose syrup	14 €/100 kg/net	—
21069055	Glucose syrup and maltodextrine syrup	20 €/100 kg/net	—
21069059	Other	0,4 €/100 kg/net <sup>(46)</sup>	—
Other			
21069092	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12,8	—
21069098	Other	9 + EA <sup>(1)(13)</sup>	—

## CHAPTER 22

### BEVERAGES, SPIRITS AND VINEGAR

Notes

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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1. This chapter does not cover:
  - (a) products of this chapter (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally, heading 2103);
  - (b) sea water (heading 2501);
  - (c) distilled or conductivity water or water of similar purity (heading 2853);
  - (d) acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 2915);
  - (e) medicaments of heading 3003 or 3004; or
  - (f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this chapter and of Chapters 20 and 21, the alcoholic strength by volume shall be determined at a temperature of 20 °C.
3. For the purposes of heading 2202, the term ‘non-alcoholic beverages’ means beverages of an alcoholic strength by volume not exceeding 0,5 % vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

#### **Subheading note**

1. For the purposes of subheading 2204 10, the expression ‘sparkling wine’ means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bar.

#### **Additional notes**

1. Subheading 2202 10 00 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, providing they are for direct consumption as a beverage.
2. For the purposes of headings 2204 and 2205 and subheading 2206 00 10:
  - (a) ‘actual alcoholic strength by volume’ means the number of volumes of pure alcohol contained at a temperature of 20 °C in 100 volumes of the product at that temperature;
  - (b) ‘potential alcoholic strength by volume’ means the number of volumes of pure alcohol at a temperature of 20 °C capable of being produced by total fermentation of the sugars contained in 100 volumes of the product at that temperature;
  - (c) ‘total alcoholic strength by volume’ means the sum of the actual and potential alcoholic strengths;
  - (d) ‘natural alcoholic strength by volume’ means the total alcoholic strength by volume of a product before any enrichment;
  - (e) ‘% vol’ is the symbol for alcoholic strength by volume.
3. For the purposes of subheading 2204 30 10, ‘grape must in fermentation’ means the product derived from the fermentation of grape must, having an actual alcoholic strength by volume of more than 1 % vol and less than three-fifths of its total alcoholic strength by volume.
4. For the purposes of subheadings 2204 21 and 2204 29:
  - A. ‘total dry extract’ means the content in grams per litre of all the substances in a product which, under given physical conditions, do not volatilise.

The total dry extract must be determined with the densimeter at 20 °C;

- B. (a) the presence in the products of subheadings 2204 21 11 to 2204 21 98 and 2204 29 11 to 2204 29 98 of the quantities of total dry extract per litre indicated in 1, 2, 3 and 4 below does not affect their classification:
1. products of an actual alcoholic strength by volume of not more than 13 % vol: 90 g or less of total extract per litre;
  2. products of an actual alcoholic strength by volume of more than 13 % vol but not more than 15 % vol: 130 g or less of total dry extract per litre;
  3. products of an actual alcoholic strength by volume of more than 15 % vol but not more than 18 % vol: 130 g or less of total dry extract per litre;
  4. products of an actual alcoholic strength by volume of more than 18 % vol but not more than 22 % vol: 330 g or less of total dry extract per litre.

Products with a total dry extract exceeding the maximum quantity shown above in each category are to be classified in the next following category, except that if the total dry extract exceeds 330 g/l the products are to be classified in subheadings 2204 21 98 and 2204 29 98;

- (b) the above rules do not apply to products of subheadings 2204 21 23 and 2204 29 11.
5. Subheadings 2204 21 11 to 2204 21 98 and 2204 29 11 to 2204 29 98 shall be taken to include:
- (a) grape must with fermentation arrested by the addition of alcohol, that is to say, a product:
- having an actual alcoholic strength by volume of not less than 12 % vol but less than 15 % vol, and
  - obtained by the addition to unfermented grape must having a natural alcoholic strength by volume of not less than 8,5 % vol of a product derived from the distillation of wine;
- (b) wine fortified for distillation, that is to say, a product:
- having an actual alcoholic strength by volume of not less than 18 % vol but not more than 24 % vol,
  - obtained exclusively by the addition to wine containing no residual sugar of an unrectified product derived from the distillation of wine and having a maximum actual alcoholic strength by volume of 86 % vol, and
  - having a maximum volatile acidity of 1,5 g/l, expressed as acetic acid;
- (c) liqueur wine, that is to say, a product:
- having a total alcoholic strength by volume of not less than 17,5 % vol and an actual alcoholic strength by volume of not less than 15 % vol but not more than 22 % vol, and
  - obtained from grape must or wine, which must come from vine varieties approved in the third country of origin for the production of liqueur wine and have a minimum natural alcoholic strength by volume of 12 % vol,

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- by freezing, or
- by the addition during or after fermentation:
  - of a product derived from the distillation of wine, or
  - of concentrated grape must or, in the case of certain liqueur wines with a designation of origin or with a geographical indication appearing on the list set out in Regulation (EC) No 607/2009 (OJ L 193, 24.7.2009, p. 60) and for which such practice is traditional, of grape must concentrated by direct heat, which, apart from this operation, corresponds to the definition of concentrated grape must, or
  - of a mixture of these products.

However, certain liqueur wines with a designation of origin or with a geographical indication appearing on the list set out in Regulation (EC) No 607/2009 (OJ L 193, 24.7.2009, p. 60) may be obtained from unfermented fresh grape must which does not need to have a minimum natural alcoholic strength by volume of 12 % vol.

6. For the purposes of subheadings 2204 10, 2204 21 and 2204 29:
  - (a) ‘wines with a protected designation of origin (PDO)’ and ‘wines with a protected geographical indication (PGI)’ are wines which comply with the provisions of Articles 118b to 118t of Council Regulation (EC) No 1234/2007 (OJ L 299, 16.11.2007, p. 1) and the provisions adopted in implementation of the aforesaid Regulation and defined in national regulations;
  - (b) ‘varietal wines’ are wines which comply with the provisions of Article 118z of Council Regulation (EC) No 1234/2007 (OJ L 299, 16.11.2007, p. 1) and the provisions adopted in implementation of the aforesaid Regulation and defined in national regulations;
  - (c) ‘wines produced in the Community’ are wines which comply with the provisions of Council Regulation (EC) No 1234/2007 (OJ L 299, 16.11.2007, p. 1) and Article 55 of Commission Regulation (EC) No 607/2009 (OJ L 193, 24.7.2009, p. 60).
7. For the purposes of subheadings 2204 30 92 and 2204 30 96, ‘concentrated grape must’ means grape must for which the figure indicated by a refractometer (used in accordance with the method prescribed in the ‘Compendium of International Methods of Analysis of Wines and Musts’ of the International Organisation of Vine and Wine, as published in the ‘C’ series of the Official Journal) at a temperature of 20 °C is not less than 50,9 %.
8. Only vermouth and other wine of fresh grapes flavoured with plants or aromatic substances having an actual alcoholic strength by volume of not less than 7 % vol shall be regarded as products of heading 2205.
9. For the purposes of subheading 2206 00 10, the expression ‘piquette’ means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.
10. For the purposes of subheadings 2206 00 31 and 2206 00 39, the following are regarded as ‘sparkling’:
  - fermented beverages in bottles with ‘mushroom’ stoppers held in place by ties or fastenings,

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- fermented beverages otherwise put up, with an excess pressure of not less than 1,5 bar, measured at a temperature of 20 °C.
11. For the purposes of subheadings 2209 00 11 and 2209 00 19, the expression ‘wine vinegar’ means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity of not less than 60 g/l, expressed as acetic acid.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow		
220110	Mineral waters and aerated waters		
Natural mineral waters			
22011011	Not carbonated	Free	l
22011019	Other	Free	l
22011090	Other	Free	l
22019000	Other	Free	—
2202	Waters, including mineral waters 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 2009		
22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	9,6	l

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220290	Other		
22029010	Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404	9,6	1
Other, containing by weight of fat obtained from the products of headings 0401 to 0404			
22029091	Less than 0,2 %	6,4 + 13,7 €/100 kg/net	1
22029095	0,2 % or more but less than 2 %	5,5 + 12,1 €/100 kg/net	1
22029099	2 % or more	5,4 + 21,2 €/100 kg/net	1
220300	Beer made from malt		
In containers holding 10 litres or less			
22030001	In bottles	Free	1
22030009	Other	Free	1
22030010	In containers holding more than 10 litres	Free	1
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009		
220410	Sparkling wine		
With a protected designation of origin (PDO)			
22041011	Champagne	32 €/hl	1
22041091	Asti spumante	32 €/hl	1
22041093	Other	32 €/hl	1
22041094	With a protected geographical indication (PGI)	32 €/hl	1
22041096	Other varietal wines	32 €/hl	1

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22041098	Other	32 €/hl	1
Other wine; grape must with fermentation prevented or arrested by the addition of alcohol			
220421	In containers holding 2 litres or less		
Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C			
22042106	With a protected designation of origin (PDO)	32 €/hl	1
22042107	With a protected geographical indication (PGI)	32 €/hl	1
22042108	Other varietal wines	32 €/hl	1
22042109	Other	32 €/hl	1
Other			
Produced in the Community			
Of an actual alcoholic strength by volume not exceeding 15 % vol			
Wine with a protected designation of origin (PDO)			
White			
22042111	Alsace	(74)	1

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22042112	Bordeaux	(74)	1
22042113	Bourgogne (Burgundy)	(74)	1
22042117	Val de Loire (Loire Valley)	(74)	1
22042118	Mosel	(74)	1
22042119	Pfalz	(74)	1
22042122	Rheinhessen	(74)	1
22042123	Tokaj	(75)	1
22042124	Lazio (Latium)	(74)	1
22042126	Toscana (Tuscany)	(74)	1
22042127	Trentino, Alto Adige and Friuli	(74)	1
22042128	Veneto	(74)	1
22042132	Vinho Verde	(74)	1
22042134	Penedés	(74)	1
22042136	Rioja	(74)	1
22042137	Valencia	(74)	1
22042138	Other	(74)	1
Other			
22042142	Bordeaux	(74)	1
22042143	Bourgogne (Burgundy)	(74)	1
22042144	Beaujolais	(74)	1
22042146	Côtes-du-Rhône	(74)	1
22042147	Languedoc-Roussillon	(74)	1
22042148	Val de Loire (Loire Valley)	(74)	1
22042162	Piemonte (Piedmont)	(74)	1
22042166	Toscana (Tuscany)	(74)	1
22042167	Trentino and Alto Adige	(74)	1
22042168	Veneto	(74)	1



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

22042169	Dão, Bairrada and Douro	(74)	1
22042171	Navarra	(74)	1
22042174	Penedés	(74)	1
22042176	Rioja	(74)	1
22042177	Valdepeñas	(74)	1
22042178	Other	(74)	1
Wine with a protected geographical indication (PGI)			
22042179	White	(74)	1
22042180	Other	(74)	1
Other varietal wines			
22042181	White	(74)	1
22042182	Other	(74)	1
Other			
22042183	White	(74)	1
22042184	Other	(74)	1
Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 22 % vol			
Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)			
22042185	Madeira and Setubal muscatel	(77)	1
22042186	Sherry	(77)	1
22042187	Marsala	(76)	1
22042188	Samos and Muscat de Lemnos	(76)	1
22042189	Port	(77)	1
22042190	Other	(76)	1
22042191	Other	(76)	1

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

22042192	Of an actual alcoholic strength by volume exceeding 22 % vol	1,75 €/ % vol/hl	1
<b>Other</b>			
Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)			
22042193	White	(78)	1
22042194	Other	(78)	1
<b>Other varietal wines</b>			
22042195	White	(78)	1
22042196	Other	(78)	1
<b>Other</b>			
22042197	White	(78)	1
22042198	Other	(78)	1
220429	Other		
22042910	Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	32 €/hl	1
<b>Other</b>			
Produced in the Community			
Of an actual alcoholic strength by volume not exceeding 15 % vol			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Wine with a protected  
 designation of origin  
 (PDO)

White

22042911	Tokaj	(79)	1
22042912	Bordeaux	(80)	1
22042913	Bourgogne (Burgundy)	(80)	1
22042917	Val de Loire (Loire Valley)	(80)	1
22042918	Other	(80)	1

Other

22042942	Bordeaux	(80)	1
22042943	Bourgogne (Burgundy)	(80)	1
22042944	Beaujolais	(80)	1
22042946	Côtes-du-Rhône	(80)	1
22042947	Languedoc- Roussillon	(80)	1
22042948	Val de Loire (Loire Valley)	(80)	1
22042958	Other	(80)	1

Wine with a protected  
 geographical  
 indication (PGI)

22042979	White	(80)	1
22042980	Other	(80)	1

Other varietal wines

22042981	White	(80)	1
22042982	Other	(80)	1

Other

22042983	White	(80)	1
22042984	Other	(80)	1

Of an actual alcoholic  
 strength by volume  
 exceeding 15 % vol

**Changes to legislation:** There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

but not exceeding  
22 % vol

Wine with a protected  
designation of origin  
(PDO) or a protected  
geographical  
indication (PGI)

22042985	Madeira and Setubal muscatel	(82)	1
22042986	Sherry	(82)	1
22042987	Marsala	(81)	1
22042988	Samos and Muscat de Lemnos	(81)	1
22042989	Port	(82)	1
22042990	Other	(81)	1
22042991	Other	(81)	1
22042992	Of an actual alcoholic strength by volume exceeding 22 % vol	1,75 €/ % vol/hl	1

Other

Wine with a protected  
designation of origin  
(PDO) or a protected  
geographical  
indication (PGI)

22042993	White	(83)	1
22042994	Other	(83)	1

Other varietal wines

22042995	White	(83)	1
22042996	Other	(83)	1

Other

22042997	White	(83)	1
22042998	Other	(83)	1

220430

Other grape must

22043010	In fermentation or with fermentation arrested otherwise than by the addition of alcohol	32	1
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**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

<b>Other</b>			
Of a density of 1,33 g/cm <sup>3</sup> or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol			
22043092	Concentrated	(24)	1
22043094	Other	(24)	1
<b>Other</b>			
22043096	Concentrated	(24)	1
22043098	Other	(24)	1
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances		
220510	In containers holding 2 litres or less		
22051010	Of an actual alcoholic strength by volume of 18 % vol or less	10,9 €/hl	1
22051090	Of an actual alcoholic strength by volume exceeding 18 % vol	0,9 €/ % vol/ hl + 6,4 €/hl	1
220590	Other		
22059010	Of an actual alcoholic strength by volume of 18 % vol or less	9 €/hl	1
22059090	Of an actual alcoholic strength by volume exceeding 18 % vol	0,9 €/ % vol/hl	1
220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

22060010	Piquette	1,3 €/ % vol/hl MIN 7,2 €/hl	1
Other			
Sparkling			
22060031	Cider and perry	19,2 €/hl	1
22060039	Other	19,2 €/hl	1
Still, in containers holding			
2 litres or less			
22060051	Cider and perry	7,7 €/hl	1
22060059	Other	7,7 €/hl	1
More than 2 litres			
22060081	Cider and perry	5,76 €/hl	1
22060089	Other	5,76 €/hl	1
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength		
22071000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	19,2 €/hl	1
22072000	Ethyl alcohol and other spirits, denatured, of any strength	10,2 €/hl	1
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages		
220820	Spirits obtained by distilling grape wine or grape marc		
In containers holding 2 litres or less			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

22082012	Cognac	Free	1 alc. 100 %
22082014	Armagnac	Free	1 alc. 100 %
22082026	Grappa	Free	1 alc. 100 %
22082027	Brandy de Jerez	Free	1 alc. 100 %
22082029	Other	Free	1 alc. 100 %
In containers holding more than 2 litres			
22082040	Raw distillate	Free	1 alc. 100 %
Other			
22082062	Cognac	Free	1 alc. 100 %
22082064	Armagnac	Free	1 alc. 100 %
22082086	Grappa	Free	1 alc. 100 %
22082087	Brandy de Jerez	Free	1 alc. 100 %
22082089	Other	Free	1 alc. 100 %
220830	Whiskies		
Bourbon whiskey, in containers holding			
22083011	2 litres or less	Free	1 alc. 100 %
22083019	More than 2 litres	Free	1 alc. 100 %
Scotch whisky			
22083030	Single malt whisky	Free	1 alc. 100 %
Blended malt whisky, in containers holding			
22083041	2 litres or less	Free	1 alc. 100 %
22083049	More than 2 litres	Free	1 alc. 100 %
Single grain whisky and blended grain whisky, in containers holding			
22083061	2 litres or less	Free	1 alc. 100 %
22083069	More than 2 litres	Free	1 alc. 100 %
Other blended whisky, in containers holding			
22083071	2 litres or less	Free	1 alc. 100 %
22083079	More than 2 litres	Free	1 alc. 100 %

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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Other, in containers holding

22083082	2 litres or less	Free	1 alc. 100 %
22083088	More than 2 litres	Free	1 alc. 100 %
220840	Rum and other spirits obtained by distilling fermented sugar-cane products		

In containers holding 2 litres or less

22084011	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0,6 €/ % vol/hl + 3,2 €/hl	1 alc. 100 %
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Other

22084031	Of a value exceeding € 7,9 per litre of pure alcohol	Free	1 alc. 100 %
22084039	Other	0,6 €/ % vol/hl + 3,2 €/hl	1 alc. 100 %

In containers holding more than 2 litres

22084051	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0,6 €/ % vol/hl	1 alc. 100 %
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Other

22084091	Of a value exceeding € 2 per litre of pure alcohol	Free	1 alc. 100 %
22084099	Other	0,6 €/ % vol/hl	1 alc. 100 %
220850	Gin and Geneva		

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Gin, in containers holding



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

22085011	2 litres or less	Free	1 alc. 100 %
22085019	More than 2 litres	Free	1 alc. 100 %
Geneva, in containers holding			
22085091	2 litres or less	Free	1 alc. 100 %
22085099	More than 2 litres	Free	1 alc. 100 %
220860	Vodka		
Of an alcoholic strength by volume of 45,4 % vol or less in containers holding			
22086011	2 litres or less	Free	1 alc. 100 %
22086019	More than 2 litres	Free	1 alc. 100 %
Of an alcoholic strength by volume of more than 45,4 % vol in containers holding			
22086091	2 litres or less	Free	1 alc. 100 %
22086099	More than 2 litres	Free	1 alc. 100 %
220870	Liqueurs and cordials		
22087010	In containers holding 2 litres or less	Free	1 alc. 100 %
22087090	In containers holding more than 2 litres	Free	1 alc. 100 %
220890	Other		
Arrack, in containers holding			
22089011	2 litres or less	Free	1 alc. 100 %
22089019	More than 2 litres	Free	1 alc. 100 %
Plum, pear or cherry spirit (excluding liqueurs), in containers holding			
22089033	2 litres or less	Free	1 alc. 100 %
22089038	More than 2 litres	Free	1 alc. 100 %
Other spirits and other spirituous beverages, in containers holding			
2 litres or less			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

22089041	Ouzo	Free	l alc. 100 %
Other			
Spirits (excluding liqueurs)			
Distilled from fruit			
22089045	Calvados	Free	l alc. 100 %
22089048	Other	Free	l alc. 100 %
Other			
22089052	Korn	Free	l alc. 100 %
22089054	Tequila	Free	l alc. 100 %
22089056	Other	Free	l alc. 100 %
22089069	Other spirituous beverages	Free	l alc. 100 %
More than 2 litres			
Spirits (excluding liqueurs)			
22089071	Distilled from fruit	Free	l alc. 100 %
22089075	Tequila	Free	l alc. 100 %
22089077	Other	Free	l alc. 100 %
22089078	Other spirituous beverages	Free	l alc. 100 %
Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding			
22089091	2 litres or less	1 €/° vol/hl + 6,4 €/hl	l alc. 100 %
22089099	More than 2 litres	1 €/° vol/hl	l alc. 100 %
220900	Vinegar and substitutes for vinegar obtained from acetic acid		
Wine vinegar, in containers holding			
22090011	2 litres or less	6,4 €/hl	l
22090019	More than 2 litres	4,8 €/hl	l

**Changes to legislation:** There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other, in containers holding			
22090091	2 litres or less	5,12 €/hl	1
22090099	More than 2 litres	3,84 €/hl	1

## CHAPTER 23

### RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

#### Note

1. Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

#### Subheading note

1. For the purposes of subheading 2306 41, the expression 'low erucic acid rape or colza seeds' means seeds as defined in subheading note 1 to Chapter 12.

#### Additional notes

1. Subheadings 2303 10 11 and 2303 10 19 include only residues from the manufacture of starch from maize and do not cover blends of such residues with products derived from other plants or products derived from maize otherwise than in the course of the production of starch by the wet process.

Their starch content may not exceed 28 % by weight on the dry product, in accordance with the method contained in Annex III, part L, to Commission Regulation (EC) No 152/2009, and their fat content cannot exceed 4,5 % by weight on the dry product, determined in accordance with method A contained in Annex I to Commission Directive 84/4/EEC.

2. Subheading 2306 90 05 includes only residues from the extraction of oil of germs of maize and containing the following ingredients in the quantities specified, calculated by weight on the dry product:
  - (a) products of an oil content of less than 3 %:
    - starch content: less than 45 %,
    - protein content (nitrogen content  $\times$  6,25): not less than 11,5 %;
  - (b) products of an oil content of not less than 3 % and not more than 8 %:
    - starch content: less than 45 %,
    - protein content (nitrogen content  $\times$  6,25): not less than 13 %.

Moreover, such residues shall not contain ingredients which are not obtained from maize grains.

For the determination of the starch and protein content, the methods set out in Commission Regulation (EC) No 152/2009, Annex III, parts L and C, are to be applied.

For the determination of the oil and moisture content, the methods set out in Commission Regulation (EC) No 152/2009, Annex III, parts H and A, respectively, are to be applied.

Products containing components from parts of maize grains which have been added after processing and have not been subjected to the oil extraction process are excluded.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

3. For the purposes of subheadings 2307 00 11, 2307 00 19, 2308 00 11 and 2308 00 19, the following expressions shall have the meanings hereby assigned to them:
- ‘actual alcoholic strength by mass’: the number of kilograms of pure alcohol contained in 100 kg of the product,
  - ‘potential alcoholic strength by mass’: the number of kilograms of pure alcohol capable of being produced by total fermentation of the sugars contained in 100 kg of the product,
  - ‘total alcoholic strength by mass’: the sum of the actual and potential alcoholic strengths by mass,
  - ‘% mas’: the symbol for alcoholic strength by mass.
4. For the purposes of subheadings 2309 10 11 to 2309 10 70 and 2309 90 31 to 2309 90 70, the expression ‘milk products’ means the products of headings 0401, 0402, 0404, 0405 and 0406 and of subheadings 0403 10 11 to 0403 10 39, 0403 90 11 to 0403 90 69, 1702 11 00, 1702 19 00 and 2106 90 51.
5. Subheading 2309 90 20 includes only residues from the manufacture of starch from maize, and does not cover blends of such residues with products derived from other plants or products derived from maize otherwise than in the course of the production of starch by the wet process, containing:
- screenings from maize used in the wet process in a proportion not exceeding 15 % by weight, and/or
  - residues of maize steep-water, from the wet process, including residues of steep-water used for the manufacture of alcohol or of other starch derived products.

These products may also contain residues from the extraction of maize germ oil by the wet milling process.

Their starch content may not exceed 28 % by weight on the dry product in accordance with the method contained in Annex III, part L, to Commission Regulation (EC) No 152/2009, their fat content may not exceed 4,5 % by weight on the dry product determined in accordance with method A contained in Annex I to Commission Directive 84/4/EEC, and their protein content may not exceed 40 % on the dry product determined in accordance with the method contained in Annex III, part C, to Commission Regulation (EC) No 152/2009.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves		
23011000	Flours, meals and pellets, of meat or meat offal; greaves	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

23012000	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	—
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants		
230210	Of maize (corn)		
23021010	With a starch content not exceeding 35 % by weight	44 €/t	—
23021090	Other	89 €/t	—
230230	Of wheat		
23023010	Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	44 €/t <sup>(1)</sup>	—
23023090	Other	89 €/t <sup>(1)</sup>	—
230240	Of other cereals		
	Of rice		
23024002	With a starch content not exceeding 35 % by weight	44 €/t	—
23024008	Other	89 €/t	—
	Other		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

23024010	Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	44 €/t <sup>(1)</sup>	—
23024090	Other	89 €/t <sup>(1)</sup>	—
23025000	Of leguminous plants	5,1	—
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets		
230310	Residues of starch manufacture and similar residues		
Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product			
23031011	Exceeding 40 % by weight	320 €/t <sup>(1)</sup>	—
23031019	Not exceeding 40 % by weight	Free	—
23031090	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

230320	Beet-pulp, bagasse and other waste of sugar manufacture		
23032010	Beet-pulp	Free	—
23032090	Other	Free	—
23033000	Brewing or distilling dregs and waste	Free	—
23040000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	Free	—
23050000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	Free	—
2306	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305		
23061000	Of cotton seeds	Free	—
23062000	Of linseed	Free	—
23063000	Of sunflower seeds	Free	—
Of rape or colza seeds			
23064100	Of low erucic acid rape or colza seeds	Free	—
23064900	Other	Free	—
23065000	Of coconut or copra	Free	—
23066000	Of palm nuts or kernels	Free	—
230690	Other		
23069005	Of maize (corn) germ	Free	—
Other			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Oilcake and other residues resulting from the extraction of olive oil

23069011	Containing 3 % or less by weight of olive oil	Free	—
23069019	Containing more than 3 % by weight of olive oil	48 €/t	—
23069090	Other	Free	—
230700	Wine lees; argol		

Wine lees

23070011	Having a total alcoholic strength by mass not exceeding 7,9 % mas and a dry matter content not less than 25 % by weight	Free	—
23070019	Other	1,62 €/kg/tot. alc.	—
23070090	Argol	Free	—
230800	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included		

Grape marc

23080011	Having a total alcoholic strength by mass not exceeding 4,3 % mas and a dry matter content not less than 40 % by weight	Free	—
23080019	Other	1,62 €/kg/tot. alc.	—
23080040	Acorns and horse-chestnuts; pomace or marc of fruit, other than grapes	Free	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

23080090	Other	1,6	—
2309	Preparations of a kind used in animal feeding		
230910	Dog or cat food, put up for retail sale		
Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products			
Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup			
Containing no starch or containing 10 % or less by weight of starch			
23091011	Containing no milk products or containing less than 10 % by weight of such products	Free	—
23091013	Containing not less than 10 % but less than 50 % by weight of milk products	498 €/t <sup>(1)</sup>	—
23091015	Containing not less than 50 % but less than 75 % by weight of milk products	730 €/t <sup>(1)</sup>	—
23091019	Containing not less than 75 % by weight of milk products	948 €/t <sup>(1)</sup>	—
Containing more than 10 % but not more than 30 % by weight of starch			
23091031	Containing no milk products or containing less than	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	10 % by weight of such products		
23091033	Containing not less than 10 % but less than 50 % by weight of milk products	530 €/t <sup>(1)</sup>	—
23091039	Containing not less than 50 % by weight of milk products	888 €/t <sup>(1)</sup>	—
Containing more than 30 % by weight of starch			
23091051	Containing no milk products or containing less than 10 % by weight of such products	102 €/t <sup>(1)</sup>	—
23091053	Containing not less than 10 % but less than 50 % by weight of milk products	577 €/t <sup>(1)</sup>	—
23091059	Containing not less than 50 % by weight of milk products	730 €/t <sup>(1)</sup>	—
23091070	Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 €/t <sup>(1)</sup>	—
23091090	Other	9,6	—
230990	Other		
23099010	Fish or marine mammal solubles	3,8	—
23099020	Products referred to in additional note 5 to this chapter	Free	—

Other, including premixes

Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

90 50 and 2106 90 55  
 or milk products

Containing starch,  
 glucose, glucose  
 syrup, maltodextrine  
 or maltodextrin syrup

Containing no starch  
 or containing 10 %  
 or less by weight of  
 starch

23099031	Containing no milk products or containing less than 10 % by weight of such products	23 €/t <sup>(1)</sup>	—
23099033	Containing not less than 10 % but less than 50 % by weight of milk products	498 €/t	—
23099035	Containing not less than 50 % but less than 75 % by weight of milk products	730 €/t	—
23099039	Containing not less than 75 % by weight of milk products	948 €/t	—

Containing more than  
 10 % but not more  
 than 30 % by weight  
 of starch

23099041	Containing no milk products or containing less than 10 % by weight of such products	55 €/t <sup>(1)</sup>	—
23099043	Containing not less than 10 % but less than 50 % by weight of milk products	530 €/t	—
23099049	Containing not less than 50 % by weight of milk products	888 €/t	—

Containing more than  
 30 % by weight of  
 starch

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

23099051	Containing no milk products or containing less than 10 % by weight of such products	102 €/t <sup>(1)</sup>	—
23099053	Containing not less than 10 % but less than 50 % by weight of milk products	577 €/t	—
23099059	Containing not less than 50 % by weight of milk products	730 €/t	—
23099070	Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 €/t	—
Other			
23099091	Beet-pulp with added molasses	12	—
Other			
23099095	Containing by weight 49 % or more of choline chloride, on an organic or inorganic base	9,6	kg C <sub>5</sub> H <sub>14</sub> ClNO
23099099	Other	9,6	—

## CHAPTER 24

### TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

#### Note

- This chapter does not cover medicinal cigarettes (Chapter 30).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
2401	Unmanufactured tobacco; tobacco refuse		
240110	Tobacco, not stemmed/stripped		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

24011035	Light air-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net <sup>(71)</sup>	—
24011060	Sun-cured Oriental type tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net	—
24011070	Dark air-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net	—
24011085	Flue-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net <sup>(72)</sup>	—
24011095	Other	10 MIN 22 € MAX 56 €/100 kg/net <sup>(73)</sup>	—
240120	Tobacco, partly or wholly stemmed/ stripped		
24012035	Light air-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net <sup>(71)</sup>	—
24012060	Sun-cured Oriental type tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net	—
24012070	Dark air-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net	—
24012085	Flue-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net <sup>(72)</sup>	—
24012095	Other	11,2 MIN 22 € MAX 56 €/100 kg/net <sup>(73)</sup>	—
24013000	Tobacco refuse	11,2 MIN 22 € MAX 56 €/100 kg/net	—
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		
24021000	Cigars, cheroots and cigarillos, containing tobacco	26	1 000 p/st
240220	Cigarettes containing tobacco		
24022010	Containing cloves	10	1 000 p/st
24022090	Other	57,6	1 000 p/st
24029000	Other	57,6	—
2403	Other manufactured tobacco and manufactured tobacco substitutes;		

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

	'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences		
240310	Smoking tobacco, whether or not containing tobacco substitutes in any proportion		
24031010	In immediate packings of a net content not exceeding 500 g	74,9	—
24031090	Other	74,9	—
Other			
24039100	'Homogenised' or 'reconstituted' tobacco	16,6	—
240399	Other		
24039910	Chewing tobacco and snuff	41,6	—
24039990	Other	16,6	—

## SECTION V

### MINERAL PRODUCTS

#### CHAPTER 25

#### SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

##### Notes

1. Except where their context or note 4 to this chapter otherwise requires, the headings of this chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This chapter does not cover:

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (a) sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802);
  - (b) earth colours containing 70 % or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub> (heading 2821);
  - (c) medicaments or other products of Chapter 30;
  - (d) perfumery, cosmetic or toilet preparations (Chapter 33);
  - (e) setts, curbstones or flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp-course slates (heading 6803);
  - (f) precious or semi-precious stones (heading 7102 or 7103);
  - (g) cultured crystals (other than optical elements) weighing not less than 2,5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
  - (h) billiard chalks (heading 9504); or
  - (ij) writing or drawing chalks or tailors' chalks (heading 9609).
3. Any products classifiable in heading 2517 and any other heading of the chapter are to be classified in heading 2517.
4. Heading 2530 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
250100	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water		
25010010	Sea water and salt liquors	Free	—

Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

added anti-caking or free-flowing agents

25010031	For chemical transformation (separation of Na from Cl) for the manufacture of other products <sup>(3)</sup>	Free	—
Other			
25010051	Denatured <sup>(20)</sup> or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human or animal consumption <sup>(3)</sup>	1,7 €/1 000 kg/net	—
Other			
25010091	Salt suitable for human consumption	2,6 €/1 000 kg/net	—
25010099	Other	2,6 €/1 000 kg/net	—
25020000	Unroasted iron pyrites	Free	—
250300	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur		
25030010	Crude or unrefined sulphur	Free	—
25030090	Other	1,7	—
2504	Natural graphite		
25041000	In powder or in flakes	Free	—
25049000	Other	Free	—
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26		
25051000	Silica sands and quartz sands	Free	—
25059000	Other	Free	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
25061000	Quartz	Free	—
25062000	Quartzite	Free	—
250700	Kaolin and other kaolinic clays, whether or not calcined		
25070020	Kaolin	Free	—
25070080	Other kaolinic clays	Free	—
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths		
25081000	Bentonite	Free	—
25083000	Fireclay	Free	—
25084000	Other clays	Free	—
25085000	Andalusite, kyanite and sillimanite	Free	—
25086000	Mullite	Free	—
25087000	Chamotte or dinas earths	Free	—
25090000	Chalk	Free	—
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk		
25101000	Unground	Free	—
25102000	Ground	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816		
25111000	Natural barium sulphate (barytes)	Free	—
25112000	Natural barium carbonate (witherite)	Free	—
25120000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	Free	—
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated		
25131000	Pumice stone	Free	—
25132000	Emery, natural corundum, natural garnet and other natural abrasives	Free	—
25140000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	—
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2,5 or more, and alabaster,		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
<b>Marble and travertine</b>			
25151100	Crude or roughly trimmed	Free	—
25151200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	—
25152000	Ecaussine and other calcareous monumental or building stone; alabaster	Free	—
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
<b>Granite</b>			
25161100	Crude or roughly trimmed	Free	—
25161200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	—
25162000	Sandstone	Free	—
25169000	Other monumental or building stone	Free	—
2517	Pebbles, gravel, broken or crushed stone, of a kind		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated		
251710	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated		
25171010	Pebbles, gravel, shingle and flint	Free	—
25171020	Limestone, dolomite and other calcareous stone, broken or crushed	Free	—
25171080	Other	Free	—
25172000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517 10	Free	—
25173000	Tarred macadam	Free	—

Granules, chippings and powder, of stones of heading 2515 or

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

2516, whether or not  
 heat-treated

25174100	Of marble	Free	—
25174900	Other	Free	—
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix		
25181000	Dolomite, not calcined or sintered	Free	—
25182000	Calcined or sintered dolomite	Free	—
25183000	Dolomite ramming mix	Free	—
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure		
25191000	Natural magnesium carbonate (magnesite)	Free	—
251990	Other		
25199010	Magnesium oxide, other than calcined natural magnesium carbonate	1,7	—
25199030	Dead-burned (sintered) magnesia	Free	—
25199090	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders		
25201000	Gypsum; anhydrite	Free	—
25202000	Plasters	Free	—
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	Free	—
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825		
25221000	Quicklime	1,7	—
25222000	Slaked lime	1,7	—
25223000	Hydraulic lime	1,7	—
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers		
25231000	Cement clinkers	1,7	—
Portland cement			
25232100	White cement, whether or not artificially coloured	1,7	—
25232900	Other	1,7	—
25233000	Aluminous cement	1,7	—
25239000	Other hydraulic cements	1,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

2524	Asbestos		
25241000	Crocidolite	Free	—
25249000	Other	Free	—
2525	Mica, including splittings; mica waste		
25251000	Crude mica and mica rifted into sheets or splittings	Free	—
25252000	Mica powder	Free	—
25253000	Mica waste	Free	—
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc		
25261000	Not crushed, not powdered	Free	—
25262000	Crushed or powdered	Free	—
2527			
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight		
25281000	Natural sodium borates and concentrates thereof (whether or not calcined)	Free	—
25289000	Other	Free	—
2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

25291000	Feldspar	Free	—
Fluorspar			
25292100	Containing by weight 97 % or less of calcium fluoride	Free	—
25292200	Containing by weight more than 97 % of calcium fluoride	Free	—
25293000	Leucite; nepheline and nepheline syenite	Free	—
2530	Mineral substances not elsewhere specified or included		
25301000	Vermiculite, perlite and chlorites, unexpanded	Free	—
25302000	Kieserite, epsomite (natural magnesium sulphates)	Free	—
25309000	Other	Free	—

## CHAPTER 26

### ORES, SLAG AND ASH

#### Notes

1. This chapter does not cover:
  - (a) slag or similar industrial waste prepared as macadam (heading 2517);
  - (b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
  - (c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);
  - (d) basic slag of Chapter 31;
  - (e) slag wool, rock wool or similar mineral wools (heading 6806);
  - (f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious-metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or
  - (g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 2601 to 2617, the term 'ores' means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not,



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 2620 applies only to:
- (a) slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 2621); and
  - (b) slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

**Subheading notes**

- 1. For the purposes of subheading 2620 21, ‘leaded gasoline sludges and leaded anti-knock compound sludges’ mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620 60.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
2601	Iron ores and concentrates, including roasted iron pyrites		
	Iron ores and concentrates, other than roasted iron pyrites		
26011100	Non-agglomerated	Free	—
26011200	Agglomerated	Free	—
26012000	Roasted iron pyrites	Free	—
26020000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	Free	—
26030000	Copper ores and concentrates	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

26040000	Nickel ores and concentrates	Free	—
26050000	Cobalt ores and concentrates	Free	—
26060000	Aluminium ores and concentrates	Free	—
26070000	Lead ores and concentrates	Free	—
26080000	Zinc ores and concentrates	Free	—
26090000	Tin ores and concentrates	Free	—
26100000	Chromium ores and concentrates	Free	—
26110000	Tungsten ores and concentrates	Free	—
2612	Uranium or thorium ores and concentrates		
261210	Uranium ores and concentrates		
26121010	Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5 % by weight ( <i>Euratom</i> )	Free	—
26121090	Other	Free	—
261220	Thorium ores and concentrates		
26122010	Monazite; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20 % by weight ( <i>Euratom</i> )	Free	—
26122090	Other	Free	—
2613	Molybdenum ores and concentrates		
26131000	Roasted	Free	—
26139000	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

26140000	Titanium ores and concentrates	Free	—
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates		
26151000	Zirconium ores and concentrates	Free	—
26159000	Other	Free	—
2616	Precious-metal ores and concentrates		
26161000	Silver ores and concentrates	Free	—
26169000	Other	Free	—
2617	Other ores and concentrates		
26171000	Antimony ores and concentrates	Free	—
26179000	Other	Free	—
26180000	Granulated slag (slag sand) from the manufacture of iron or steel	Free	—
261900	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel		
26190020	Waste suitable for the recovery of iron or manganese	Free	—
26190090	Other	Free	—
2620	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds		
Containing mainly zinc			
26201100	Hard zinc spelter	Free	—
26201900	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Containing mainly lead			
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges	Free	—
26202900	Other	Free	—
26203000	Containing mainly copper	Free	—
26204000	Containing mainly aluminium	Free	—
26206000	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	Free	—
Other			
26209100	Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	—
262099	Other		
26209910	Containing mainly nickel	Free	—
26209920	Containing mainly niobium and tantalum	Free	—
26209940	Containing mainly tin	Free	—
26209960	Containing mainly titanium	Free	—
26209995	Other	Free	—
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste		
26211000	Ash and residues from the incineration of municipal waste	Free	—
26219000	Other	Free	—

## CHAPTER 27

### **MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES**

#### **Notes**

1. This chapter does not cover:
  - (a) separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 2711;
  - (b) medicaments of heading 3003 or 3004; or
  - (c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.
2. References in heading 2710 to 'petroleum oils and oils obtained from bituminous minerals' include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1 013 mbar when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 2710, 'waste oils' means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in note 2 to this chapter), whether or not mixed with water. These include:
  - (a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - (b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
  - (c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

#### **Subheading notes**

1. For the purposes of subheading 2701 11, 'anthracite' means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
2. For the purposes of subheading 2701 12, 'bituminous coal' means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
3. For the purposes of subheadings 2707 10, 2707 20, 2707 30 and 2707 40, the terms 'benzol (benzene)', 'toluol (toluene)', 'xylol (xylenes)' and 'naphthalene' apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.
4. For the purposes of subheading 2710 11, 'light oils and preparations' are those of which 90 % or more by volume (including losses) distil at 210 °C (ASTM D 86 method).

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

### Additional notes<sup>(49)</sup>

1. For the purposes of subheading 2707 99 80, the term ‘phenols’ applies to products which contain more than 50 % by weight of phenols.
2. For the purposes of heading 2710:
  - (a) ‘special spirits’ (subheadings 2710 11 21 and 2710 11 25) mean light oils as defined in subheading note 4 to this chapter, not containing any anti-knock preparations, and with a difference of not more than 60 °C between the temperatures at which 5 % and 90 % by volume (including losses) distil;
  - (b) ‘white spirit’ (subheading 2710 11 21) means special spirits as defined in paragraph (a) above with a flash-point higher than 21 °C by the EN ISO 13736 method;
  - (c) ‘medium oils’ (subheadings 2710 19 11 to 2710 19 29) mean oils and preparations of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C (ISO 3405 method, equivalent to the ASTM D 86 method);
  - (d) ‘heavy oils’ (subheadings 2710 19 31 to 2710 19 99) mean oils and preparations of which less than 65 % by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method) or of which the distillation percentage at 250 °C cannot be determined by that method;
  - (e) ‘gas oils’ (subheadings 2710 19 31 to 2710 19 49) mean heavy oils as defined in paragraph (d) above of which 85 % or more by volume (including losses) distils at 350 °C (ISO 3405 method, equivalent to the ASTM D 86 method);
  - (f) ‘fuel oils’ (subheadings 2710 19 51 to 2710 19 69) mean heavy oils as defined in paragraph (d) above (other than gas oils as defined in paragraph (e)) which, for a corresponding diluted colour C, have a viscosity V:
    - not exceeding that shown in line I of the following table when the sulphated ashes content is less than 1 % by the ISO 3987 method and the saponification number is less than 4 by the ISO 6293-1 or 6293-2 method,
    - exceeding that shown in line II when the pour point is not less than 10 °C by the ISO 3016 method,
    - exceeding that shown in line I but not exceeding that shown in line II when 25 % or more by volume distils at 300 °C by the ISO 3405 method (equivalent to the ASTM D 86 method) or, if less than 25 % by volume distils at 300 °C, when the pour point is higher than 10 °C below zero by the ISO 3016 method. These provisions apply only to oils having a diluted colour C of less than 2.

DILUTED COLOUR C/VISCOSITY V CONCORDANCE TABLE

Colour C	0	0,5	1	1,5	2	2,5	3	3,5	4	4,5	5	5,5	6	6,5	7	7,5 and above
Viscosity V	4	4	4	5,4	9	15,1	25,3	42,4	71,1	119	200	335	562	943	1 580	2 650
	II	7	7	7	9	15,1	25,3	42,4	71,1	119	200	335	562	943	1 580	2 650

The term ‘viscosity V’ means the kinematic viscosity at 50 °C expressed in  $10^{-6} \text{ m}^2 \text{ s}^{-1}$  by the EN ISO 3104 method.

The term ‘diluted colour C’ means the colour of a product, as determined by the ASTM D 1500 method, after one part of such product has been mixed with 100 parts by volume of xylene, toluene or another suitable solvent. The colour must be determined immediately after dilution.

Subheadings 2710 19 51 to 2710 19 69 cover only fuel oils of natural colour.

These subheadings do not cover heavy oils defined in paragraph (d) above for which it is not possible to determine:

- the distillation percentage at 250 °C by the ISO 3405 method, equivalent to the ASTM D 86 method (zero shall be deemed to be a percentage),
- the kinematic viscosity at 50 °C by the EN ISO 3104 method,
- or the diluted colour C by the ASTM D 1500 method.

Such products fall in subheadings 2710 19 71 to 2710 19 99.

3. For the purposes of heading 2712, the expression ‘crude petroleum jelly’ (subheading 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4,5 by the ASTM D 1500 method.
4. For the purposes of subheadings 2712 90 31 to 2712 90 39, the term ‘crude’ shall be taken to apply to products:
  - (a) with an oil content of 3,5 or higher by the ISO 2908 method, if their viscosity at 100 °C is lower than  $9 \times 10^{-6} \text{ m}^2 \text{ s}^{-1}$  by the EN ISO 3104 method; or
  - (b) of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100 °C is  $9 \times 10^{-6} \text{ m}^2 \text{ s}^{-1}$  or higher by the EN ISO 3104 method.
5. For the purposes of headings 2710, 2711 and 2712, the term ‘specific process’ shall be taken to apply to the following operations:
  - (a) vacuum distillation;
  - (b) redistillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (ij) isomerisation;

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (k) (in respect of products of subheadings 2710 19 31 to 2710 19 99 only) desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (EN ISO 20846, EN ISO 20884 or EN ISO 14596 or EN ISO 24260, EN ISO 20847 and EN ISO 8754 methods);
- (l) (in respect of products of heading 2710 only) deparaffining by a process other than filtering;
- (m) (in respect of products of subheadings 2710 19 31 to 2710 19 99 only) treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheadings 2710 19 71 to 2710 19 99 (for example, hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) (in respect of products of subheadings 2710 19 51 to 2710 19 69 only) atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C by the ISO 3405 method (equivalent to the ASTM D 86 method). If 30 % or more by volume, including losses, of such products distils at 300 °C by the ISO 3405 method (equivalent to the ASTM D 86 method), the quantities of products which may be obtained during the atmospheric distillation and which fall in subheadings 2710 11 11 to 2710 11 90 or 2710 19 11 to 2710 19 29 shall be dutiable at the same rates as those provided for under subheadings 2710 19 61 to 2710 19 69 according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process;
- (o) (in respect of products of subheadings 2710 19 71 to 2710 19 99 only) treatment by means of a high-frequency electrical brush-discharge;
- (p) solely for products of subheading 2712 90 31: de-oiling by fractional crystallisation.

Should any preparatory treatment prior to the above treatments be necessary by reason of technical requirements, the customs exemption shall apply only to the quantities of the products intended for and actually subjected to such of the above treatments; any waste products arising during preparatory treatment shall also be exempt from customs duty.

6. The quantities of products which may be obtained during chemical transformation, or during preparatory treatment which may be necessary by reason of technical requirements, and which fall in headings or subheadings 2707 10 10, 2707 20 10, 2707 30 10, 2707 50 10, 2710, 2711, 2712 10, 2712 20, 2712 90 31 to 2712 90 99 and 2713 90 shall be dutiable at the same rates as those provided for in respect of products 'for other purposes', according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to such products of headings 2710 to 2712 which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or further chemical transformation.

CN code	Description	Conventional rate of	Supplementary unit
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**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

		<b>duty (%)</b>	
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal		
Coal, whether or not pulverised, but not agglomerated			
270111	Anthracite		
27011110	Having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 10 %	Free	—
27011190	Other	Free	—
270112	Bituminous coal		
27011210	Coking coal	Free	—
27011290	Other	Free	—
27011900	Other coal	Free	—
27012000	Briquettes, ovoids and similar solid fuels manufactured from coal	Free	—
2702	Lignite, whether or not agglomerated, excluding jet		
27021000	Lignite, whether or not pulverised, but not agglomerated	Free	—
27022000	Agglomerated lignite	Free	—
27030000	Peat (including peat litter), whether or not agglomerated	Free	—
270400	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon		
Coke and semi-coke of coal			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

27040011	For the manufacture of electrodes	Free	—
27040019	Other	Free	—
27040030	Coke and semi-coke of lignite	Free	—
27040090	Other	Free	—
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Free	1 000 m <sup>3</sup>
27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	Free	—
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents		
270710	Benzol (benzene)		
27071010	For use as a power or heating fuel	3	—
27071090	For other purposes <sup>(3)</sup>	Free	—
270720	Toluol (toluene)		
27072010	For use as a power or heating fuel	3	—
27072090	For other purposes <sup>(3)</sup>	Free	—
270730	Xylol (xylenes)		
27073010	For use as a power or heating fuel	3	—
27073090	For other purposes <sup>(3)</sup>	Free	—
27074000	Naphthalene	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

270750	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method		
27075010	For use as power or heating fuels	3	—
27075090	For other purposes <sup>(3)</sup>	Free	—
Other			
27079100	Creosote oils	1,7	—
270799	Other		
Crude oils			
27079911	Crude light oils of which 90 % or more by volume distils at temperatures of up to 200 °C	1,7	—
27079919	Other	Free	—
27079930	Sulphuretted toppings	Free	—
27079950	Basic products	1,7	—
27079970	Anthracene	Free	—
27079980	Phenols	1,2	—
Other			
27079991	For the manufacture of the products of heading 2803 <sup>(3)</sup>	Free	—
27079999	Other	1,7	—
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars		
27081000	Pitch	Free	—
27082000	Pitch coke	Free	—
270900	Petroleum oils and oils obtained from bituminous minerals, crude		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

27090010	Natural gas condensates	Free	—
27090090	Other	Free	—
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils		
Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils			
271011	Light oils and preparations		
27101111	For undergoing a specific process <sup>(3)</sup>	4,7 <sup>(8)</sup>	—
27101115	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 11 11 <sup>(3)</sup>	4,7 <sup>(8)(50)</sup>	—
For other purposes			
Special spirits			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

27101121	White spirit	4,7	—
27101125	Other	4,7	—
<b>Other</b>			
<b>Motor spirit</b>			
27101131	Aviation spirit	4,7	—
<b>Other, with a lead content</b>			
<b>Not exceeding 0,013 g per litre</b>			
27101141	With an octane number (RON) of less than 95	4,7	1 000 l <sup>(51)</sup>
27101145	With an octane number (RON) of 95 or more but less than 98	4,7	1 000 l <sup>(51)</sup>
27101149	With an octane number (RON) of 98 or more	4,7	1 000 l <sup>(51)</sup>
<b>Exceeding 0,013 g per litre</b>			
27101151	With an octane number (RON) of less than 98	4,7	1 000 l <sup>(51)</sup>
27101159	With an octane number (RON) of 98 or more	4,7	1 000 l <sup>(51)</sup>
27101170	Spirit type jet fuel	4,7	—
27101190	Other light oils	4,7	—
271019	Other		
<b>Medium oils</b>			
27101911	For undergoing a specific process <sup>(3)</sup>	4,7 <sup>(8)</sup>	—
27101915	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 11 <sup>(3)</sup>	4,7 <sup>(8)(50)</sup>	—
<b>For other purposes</b>			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Kerosene			
27101921	Jet fuel	4,7	—
27101925	Other	4,7	—
27101929	Other	4,7	—
Heavy oils			
Gas oils			
27101931	For undergoing a specific process <sup>(3)</sup>	3,5 <sup>(8)</sup>	—
27101935	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 31 <sup>(3)</sup>	3,5 <sup>(8)(50)</sup>	—
For other purposes			
27101941	With a sulphur content not exceeding 0,05 % by weight	3,5 <sup>(52)</sup>	—
27101945	With a sulphur content exceeding 0,05 % by weight but not exceeding 0,2 % by weight	3,5 <sup>(52)</sup>	—
27101949	With a sulphur content exceeding 0,2 % by weight	3,5	—
Fuel oils			
27101951	For undergoing a specific process <sup>(3)</sup>	3,5 <sup>(8)</sup>	—
27101955	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 51 <sup>(3)</sup>	3,5 <sup>(8)(50)</sup>	—
For other purposes			
27101961	With a sulphur content not exceeding 1 % by weight	3,5	—
27101963	With a sulphur content exceeding	3,5	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	1 % by weight but not exceeding 2 % by weight		
27101965	With a sulphur content exceeding 2 % by weight but not exceeding 2,8 % by weight	3,5	—
27101969	With a sulphur content exceeding 2,8 % by weight	3,5	—
Lubricating oils; other oils			
27101971	For undergoing a specific process <sup>(3)</sup>	3,7 <sup>(8)</sup>	—
27101975	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 71 <sup>(3)</sup>	3,7 <sup>(8)(50)</sup>	—
For other purposes			
27101981	Motor oils, compressor lube oils, turbine lube oils	3,7	—
27101983	Liquids for hydraulic purposes	3,7	—
27101985	White oils, liquid paraffin	3,7	—
27101987	Gear oils and reductor oils	3,7	—
27101991	Metal-working compounds, mould-release oils, anti-corrosion oils	3,7	—
27101993	Electrical insulating oils	3,7	—
27101999	Other lubricating oils and other oils	3,7	—
Waste oils			
27109100	Containing polychlorinated biphenyls (PCBs),	3,5	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		
27109900	Other	3,5 <sup>(70)</sup>	—
2711	Petroleum gases and other gaseous hydrocarbons		
Liquefied			
27111100	Natural gas	0,7 <sup>(8)</sup>	TJ
271112	Propane		
Propane of a purity of not less than 99 %			
27111211	For use as a power or heating fuel	8	—
27111219	For other purposes <sup>(3)</sup>	Free	—
Other			
27111291	For undergoing a specific process <sup>(3)</sup>	0,7 <sup>(8)</sup>	—
27111293	For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91 <sup>(3)</sup>	0,7 <sup>(8)(50)</sup>	—
For other purposes			
27111294	Of a purity exceeding 90 % but of less than 99 %	0,7	—
27111297	Other	0,7	—
271113	Butanes		
27111310	For undergoing a specific process <sup>(3)</sup>	0,7 <sup>(8)</sup>	—
27111330	For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10 <sup>(3)</sup>	0,7 <sup>(8)(50)</sup>	—
For other purposes			



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

27111391	Of a purity exceeding 90 % but of less than 95 %	0,7	—
27111397	Other	0,7	—
27111400	Ethylene, propylene, butylene and butadiene	0,7 <sup>(8)</sup>	—
27111900	Other	0,7 <sup>(8)</sup>	—
In gaseous state			
27112100	Natural gas	0,7 <sup>(8)</sup>	TJ
27112900	Other	0,7 <sup>(8)</sup>	—
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured		
271210	Petroleum jelly		
27121010	Crude	0,7 <sup>(8)</sup>	—
27121090	Other	2,2	—
271220	Paraffin wax containing by weight less than 0,75 % of oil		
27122010	Synthetic paraffin wax of a molecular weight of 460 or more but not exceeding 1 560	Free	—
27122090	Other	2,2	—
271290	Other		
Ozokerite, lignite wax or peat wax (natural products)			
27129011	Crude	0,7	—
27129019	Other	2,2	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other			
Crude			
27129031	For undergoing a specific process <sup>(3)</sup>	0,7 <sup>(8)</sup>	—
27129033	For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31 <sup>(3)</sup>	0,7 <sup>(8)(50)</sup>	—
27129039	For other purposes	0,7	—
Other			
27129091	Blend of 1-alkenes containing by weight 80 % or more of 1-alkenes of a chain-length of 24 carbon atoms or more but not exceeding 28 carbon atoms	Free	—
27129099	Other	2,2	—
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals		
Petroleum coke			
27131100	Not calcined	Free	—
27131200	Calcined	Free	—
27132000	Petroleum bitumen	Free	—
271390	Other residues of petroleum oils or of oils obtained from bituminous minerals		
27139010	For the manufacture of the products of heading 2803 <sup>(3)</sup>	0,7 <sup>(8)</sup>	—
27139090	Other	0,7	—
2714	Bitumen and asphalt, natural; bituminous or oil-shale and tar		

*Changes to legislation: There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

	sands; asphaltites and asphaltic rocks		
27141000	Bituminous or oil-shale and tar sands	Free	—
27149000	Other	Free	—
27150000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Free	—
27160000	Electrical energy	Free	1 000 kWh

## SECTION VI

### PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

#### Notes

1.
  - (A) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of the nomenclature.
  - (B) Subject to paragraph (A) above, goods answering to a description in heading 2843, 2846 or 2852 are to be classified in those headings and in no other heading of this section.
2. Subject to note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

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*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

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## CHAPTER 28

### **INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES**

#### **Notes**

1. Except where the context otherwise requires, the headings of this chapter apply only to:
  - (a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) the products mentioned in (a) above dissolved in water;
  - (c) the products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (d) the products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) the products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates, of inorganic bases (heading 2842), organic products included in headings 2843 to 2846 and 2852 and carbides (heading 2849), only the following compounds of carbon are to be classified in this chapter:
  - (a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 2811);
  - (b) halide oxides of carbon (heading 2812);
  - (c) carbon disulphide (heading 2813);
  - (d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);
  - (e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2853) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of note 1 to Section VI, this chapter does not cover:
  - (a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - (b) organo-inorganic compounds other than those mentioned in note 2 above;

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**Changes to legislation:** There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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- (c) products mentioned in note 2, 3, 4 or 5 to Chapter 31;
  - (d) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;
  - (e) artificial graphite (heading 3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2,5 g each, of the halides of the alkali or alkaline-earth metals, of heading 3824;
  - (f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), or precious metals or precious-metal alloys of Chapter 71;
  - (g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
  - (h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 9001).
4. Chemically defined complex acids consisting of a non-metal acid of sub-chapter II and a metal acid of sub-chapter IV are to be classified in heading 2811.
5. Headings 2826 to 2842 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.

6. Heading 2844 applies only to:
- (a) technetium (atomic No 43), promethium (atomic No 61), polonium (atomic No 84) and all elements with an atomic number greater than 84;
  - (b) natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
  - (c) compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - (d) alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0,002  $\mu$ Ci/g);
  - (e) spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - (f) radioactive residues whether or not usable.

The term 'isotopes', for the purposes of this note and of the wording of headings 2844 and 2845, refers to:

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state,
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading 2848 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 3818.

**Additional note**

1. Unless provided otherwise, the salts specified in subheadings include acid salts and basic salts.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
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CHAPTER 29

ORGANIC CHEMICALS

Notes

1. Except where the context otherwise requires, the headings of this chapter apply only to:
- (a) separate chemically defined organic compounds, whether or not containing impurities;
  - (b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;
  - (d) the products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for a specific use rather than for general use;
  - (f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for a specific use rather than for general use;
  - (h) the following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotizable amines and their salts.
2. This chapter does not cover:
- (a) goods of heading 1504 or crude glycerol of heading 1520;
  - (b) ethyl alcohol (heading 2207 or 2208);

- (c) methane or propane (heading 2711);
  - (d) the compounds of carbon mentioned in note 2 to Chapter 28;
  - (e) urea (heading 3102 or 3105);
  - (f) colouring matter of vegetable or animal origin (heading 3203), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);
  - (g) enzymes (heading 3507);
  - (h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading 3606);
  - (ij) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; or
  - (k) optical elements, for example, of ethylenediamine tartrate (heading 9001).
3. Goods which could be included in two or more of the headings of this chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as 'nitrogen-functions' for the purposes of heading 2929.

For the purposes of headings 2911, 2912, 2914, 2918 and 2922, 'oxygen-function' is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 2905 to 2920.

5.

- (A) The esters of acid-function organic compounds of sub-chapters I to VII with organic compounds of these sub-chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to note 1 to Section VI and note 2 to Chapter 28:
  - (1) inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound;
  - (2) salts formed between organic compounds of sub-chapters I to X or heading 2942 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the chapter; and

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- (3) coordination compounds, other than products classifiable in sub-chapter XI or heading 2941, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by ‘cleaving’ of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

Heading 2930 (organo-sulphur compounds) and heading 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 2932, 2933 and 2934 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. For the purposes of heading 2937:
- (a) the term ‘hormones’ includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
- (b) the expression ‘used primarily as hormones’ applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

#### Subheading notes

1. Within any one heading of this chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds), provided that they are not more specifically covered by any other subheading and that there is no residual subheading named ‘Other’ in the series of subheadings concerned.
2. Note 3 to Chapter 29 does not apply to the subheadings of this chapter.

CN code	Description	Conventional rate of duty (%)	Supplementary unit



## CHAPTER 30

### PHARMACEUTICAL PRODUCTS

#### Notes

1. This chapter does not cover:
  - (a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
  - (b) plasters specially calcined or finely ground for use in dentistry (heading 2520);
  - (c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 3301);
  - (d) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;
  - (e) soap or other products of heading 3401 containing added medicaments;
  - (f) preparations with a basis of plaster for use in dentistry (heading 3407); or
  - (g) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).
2. For the purposes of heading 3002, the expression ‘modified immunological products’ applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 3003 and 3004 and of note 4(d) to this chapter, the following are to be treated:
  - (a) as unmixed products:
    - (1) unmixed products dissolved in water;
    - (2) all goods of Chapter 28 or 29; and
    - (3) simple vegetable extracts of heading 1302, merely standardised or dissolved in any solvent;
  - (b) as products which have been mixed:
    - (1) colloidal solutions and suspensions (other than colloidal sulphur);
    - (2) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
    - (3) salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of the nomenclature:
  - (a) sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
  - (b) sterile laminaria and sterile laminaria tents;
  - (c) sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

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- (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) blood-grouping reagents;
- (f) dental cements and other dental fillings; bone reconstruction cements;
- (g) first-aid boxes and kits;
- (h) chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides;
- (ij) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

#### **Additional notes**

1. Heading 3004 includes herbal medicinal preparations and preparations based on the following active substances: vitamins, minerals, essential amino-acids or fatty acids, in packings for retail sale. These preparations are classified in heading 3004 if they bear on the label, packaging or on the accompanying user directions the following statements of:
  - (a) the specific diseases, ailments or their symptoms for which the product is to be used;
  - (b) the concentration of active substance or substances contained therein;
  - (c) dosage; and
  - (d) mode of application.

This heading includes homeopathic medicinal preparations when they meet the above mentioned conditions of (a), (c) and (d).

In the case of preparations based on vitamins, minerals, essential amino-acids or fatty acids, the level of one of these substances per recommended daily dose indicated on the label must be significantly higher than the recommended daily allowance to maintain general health or well-being.

2. This chapter does not cover products such as tablets, chewing gum or other preparations intended to assist smokers to stop smoking, which fall within heading 2106 or 3824, with the exclusion of nicotine patches.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
3001	Glands and other organs for organo-		

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	therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included		
300120	Extracts of glands or other organs or of their secretions		
30012010	Of human origin	Free	—
30012090	Other	Free	—
300190	Other		
30019020	Of human origin	Free	—
Other			
30019091	Heparin and its salts	Free	—
30019098	Other	Free	—
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products		
300210	Antisera and other blood fractions and modified immunological		

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	products, whether or not obtained by means of biotechnological processes		
30021010	Antisera	Free	—
Other			
30021091	Haemoglobin, blood globulins and serum globulins	Free	—
Other			
30021095	Of human origin	Free	—
30021099	Other	Free	—
30022000	Vaccines for human medicine	Free	—
30023000	Vaccines for veterinary medicine	Free	—
300290	Other		
30029010	Human blood	Free	—
30029030	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	Free	—
30029050	Cultures of micro-organisms	Free	—
30029090	Other	Free	—
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		
30031000	Containing penicillins or derivatives thereof, with a penicillanic	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
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	acid structure, or streptomycins or their derivatives		
30032000	Containing other antibiotics	Free	—
Containing hormones or other products of heading 2937 but not containing antibiotics			
30033100	Containing insulin	Free	—
30033900	Other	Free	—
30034000	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	Free	—
30039000	Other	Free	—
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 (including those in the form of transdermal administration systems) or in forms or packings for retail sale		
30041000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	—
30042000	Containing other antibiotics	Free	—
Containing hormones or other products of			

**Changes to legislation:** There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

heading 2937 but not  
containing antibiotics

30043100	Containing insulin	Free	—
30043200	Containing corticosteroid hormones, their derivatives or structural analogues	Free	—
30043900	Other	Free	—
30044000	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics	Free	—
30045000	Other medicaments containing vitamins or other products of heading 2936	Free	—
30049000	Other	Free	—
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes		
30051000	Adhesive dressings and other articles having an adhesive layer	Free	—
300590	Other		
30059010	Wadding and articles of wadding	Free	—
<b>Other</b>			
<b>Of textile materials</b>			
30059031	Gauze and articles of gauze	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

30059050	Other	Free	—
30059099	Other	Free	—
3006	Pharmaceutical goods specified in note 4 to this chapter		
300610	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable		
30061010	Sterile surgical catgut	Free	—
30061030	Sterile surgical or dental adhesion barriers, whether or not absorbable	6,5 <sup>(8)</sup>	—
30061090	Other	Free	—
30062000	Blood-grouping reagents	Free	—
30063000	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	—
30064000	Dental cements and other dental fillings; bone reconstruction cements	Free	—
30065000	First-aid boxes and kits	Free	—
300660	Chemical contraceptive preparations based		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	on hormones, on other products of heading 2937 or on spermicides		
30066010	Based on hormones or on other products of heading 2937	Free	—
30066090	Based on spermicides	Free	—
30067000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6,5 <sup>(8)</sup>	—
Other			
30069100	Appliances identifiable for ostomy use	6,5 <sup>(8)</sup>	—
30069200	Waste pharmaceuticals	Free	—

## CHAPTER 31

### FERTILISERS

#### Notes

1. This chapter does not cover:
  - (a) animal blood of heading 0511;
  - (b) separate chemically defined compounds (other than those answering to the descriptions in note 2(a), 3(a), 4(a) or 5 below); or
  - (c) cultured potassium chloride crystals (other than optical elements) weighing not less than 2,5 g each, of heading 3824; optical elements of potassium chloride (heading 9001).
2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
  - (a) goods which answer to one or other of the descriptions given below:
    - (1) sodium nitrate, whether or not pure;
    - (2) ammonium nitrate, whether or not pure;



- (3) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
  - (4) ammonium sulphate, whether or not pure;
  - (5) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
  - (6) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
  - (7) calcium cyanamide, whether or not pure or treated with oil;
  - (8) urea, whether or not pure;
  - (b) fertilisers consisting of any of the goods described in (a) above mixed together;
  - (c) fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances;
  - (d) liquid fertilisers consisting of the goods of subparagraph (a)(2) or (8) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
- (a) goods which answer to one or other of the descriptions given below:
    - (1) basic slag;
    - (2) natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;
    - (3) superphosphates (single, double or triple);
    - (4) calcium hydrogenorthophosphate containing not less than 0,2 % by weight of fluorine calculated on the dry anhydrous product;
  - (b) fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit;
  - (c) fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
- (a) goods which answer to one or other of the descriptions given below:
    - (1) crude natural potassium salts (for example, carnallite, kainite and sylvite);
    - (2) potassium chloride, whether or not pure, except as provided in note 1(c) above;
    - (3) potassium sulphate, whether or not pure;
    - (4) magnesium potassium sulphate, whether or not pure;
  - (b) fertilisers consisting of any of the goods described in (a) above mixed together.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 3105.
6. For the purposes of heading 3105, the term ‘other fertilisers’ applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
31010000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	Free	—
3102	Mineral or chemical fertilisers, nitrogenous		
310210	Urea, whether or not in aqueous solution		
31021010	Urea containing more than 45 % by weight of nitrogen on the dry anhydrous product	6,5	kg N
31021090	Other	6,5	kg N
	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate		
31022100	Ammonium sulphate	6,5	kg N
31022900	Other	6,5	kg N
310230	Ammonium nitrate, whether or not in aqueous solution		
31023010	In aqueous solution	6,5	kg N
31023090	Other	6,5	kg N
310240	Mixtures of ammonium nitrate		

**Changes to legislation:** There are currently no known outstanding effects for the  
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	with calcium carbonate or other inorganic non-fertilising substances		
31024010	With a nitrogen content not exceeding 28 % by weight	6,5	kg N
31024090	With a nitrogen content exceeding 28 % by weight	6,5	kg N
310250	Sodium nitrate		
31025010	Natural sodium nitrate <sup>(20)</sup>	Free	—
31025090	Other	6,5	kg N
31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate	6,5	kg N
31028000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6,5	kg N
31029000	Other, including mixtures not specified in the foregoing subheadings	6,5	kg N
3103	Mineral or chemical fertilisers, phosphatic		
310310	Superphosphates		
31031010	Containing more than 35 % by weight of diphosphorus pentaoxide	4,8	kg P <sub>2</sub> O <sub>5</sub>
31031090	Other	4,8	kg P <sub>2</sub> O <sub>5</sub>
31039000	Other	Free	kg P <sub>2</sub> O <sub>5</sub>
3104	Mineral or chemical fertilisers, potassic		
310420	Potassium chloride		
31042010	With a potassium content evaluated as K <sub>2</sub> O, by weight, not exceeding 40 % on	Free	kg K <sub>2</sub> O

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	the dry anhydrous product		
31042050	With a potassium content evaluated as K <sub>2</sub> O, by weight, exceeding 40 % but not exceeding 62 % on the dry anhydrous product	Free	kg K <sub>2</sub> O
31042090	With a potassium content evaluated as K <sub>2</sub> O, by weight, exceeding 62 % on the dry anhydrous product	Free	kg K <sub>2</sub> O
31043000	Potassium sulphate	Free	kg K <sub>2</sub> O
31049000	Other	Free	kg K <sub>2</sub> O
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		
31051000	Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6,5	—
31052000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6,5	—
31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	6,5	—
31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and	6,5	—

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	mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		
Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus			
31055100	Containing nitrates and phosphates	6,5	—
31055900	Other	6,5	—
31056000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3,2	—
310590	Other		
31059010	Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of potassium nitrate may be as high as 44 %), of a total nitrogen content not exceeding 16,3 % by weight on the dry anhydrous product <sup>(20)</sup>	Free	—
Other			
31059091	With a nitrogen content exceeding 10 % by weight on the dry anhydrous product	6,5	—
31059099	Other	3,2	—

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

## CHAPTER 32

### TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

#### Notes

1. This chapter does not cover:
  - (a) separate chemically defined elements or compounds (except those of heading 3203 or 3204, inorganic products of a kind used as luminophores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale of heading 3212);
  - (b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or
  - (c) mastics of asphalt or other bituminous mastics (heading 2715).
2. Heading 3204 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of headings 3207, 3208, 3209, 3210, 3212, 3213 or 3215.
4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
5. The expression 'colouring matter' in this chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression 'stamping foils' in heading 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
  - (a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
  - (b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
3201	Tanning extracts of vegetable origin; tannins and their		

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	salts, ethers, esters and other derivatives		
32011000	Quebracho extract	Free	—
32012000	Wattle extract	6,5 <sup>(54)</sup>	—
320190	Other		
32019020	Sumach extract, vallonia extract, oak extract or chestnut extract	5,8	—
32019090	Other	5,3 <sup>(1)</sup>	—
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre- tanning		
32021000	Synthetic organic tanning substances	5,3	—
32029000	Other	5,3	—
320300	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this chapter based on colouring matter of vegetable or animal origin		
32030010	Colouring matter of vegetable origin and preparations based thereon	Free	—
32030090	Colouring matter of animal origin and preparations based thereon	2,5	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined		
Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter			
32041100	Disperse dyes and preparations based thereon	6,5	—
32041200	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	6,5	—
32041300	Basic dyes and preparations based thereon	6,5	—
32041400	Direct dyes and preparations based thereon	6,5	—
32041500	Vat dyes (including those usable in that state as pigments) and preparations based thereon	6,5	—
32041600	Reactive dyes and preparations based thereon	6,5	—



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32041700	Pigments and preparations based thereon	6,5	—
32041900	Other, including mixtures of colouring matter of two or more of the subheadings 3204 11 to 3204 19	6,5	—
32042000	Synthetic organic products of a kind used as fluorescent brightening agents	6	—
32049000	Other	6,5	—
32050000	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	6,5	—
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined		
Pigments and preparations based on titanium dioxide			
32061100	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6	—
32061900	Other	6,5	—
32062000	Pigments and preparations based on chromium compounds	6,5	—
Other colouring matter and other preparations			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

32064100	Ultramarine and preparations based thereon	6,5	—
32064200	Lithopone and other pigments and preparations based on zinc sulphide	6,5	—
320649	Other		
32064910	Magnetite	4,9 <sup>(8)</sup>	—
32064930	Pigments and preparations based on cadmium compounds	6,5	—
32064980	Other	6,5	—
32065000	Inorganic products of a kind used as luminophores	5,3	—
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes		
32071000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6,5	—
320720	Vitrifiable enamels and glazes, engobes (slips) and similar preparations		
32072010	Engobes (slips)	5,3	—
32072090	Other	6,3	—
32073000	Liquid lustres and similar preparations	5,3	—
320740	Glass frit and other glass, in the form of		

**Changes to legislation:** There are currently no known outstanding effects for the  
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	powder, granules or flakes		
32074040	Glass in the form of flakes of a length of 0,1 mm or more but not exceeding 3,5 mm and of a thickness of 2 micrometres or more but not exceeding 5 micrometres; glass, in the form of powder or granules, containing by weight 99 % or more of silicon dioxide	Free	—
32074085	Other	3,7	—
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter		
320810	Based on polyesters		
32081010	Solutions as defined in note 4 to this chapter	6,5	—
32081090	Other	6,5	—
320820	Based on acrylic or vinyl polymers		
32082010	Solutions as defined in note 4 to this chapter	6,5	—
32082090	Other	6,5	—
320890	Other		
Solutions as defined in note 4 to this chapter			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

32089011	Polyurethane of 2,2'-( <i>tert</i> -butylimino)diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in <i>N,N</i> -dimethylacetamide, containing by weight 48 % or more of polymer	Free	—
32089013	Copolymer of <i>p</i> -cresol and divinylbenzene, in the form of a solution in <i>N,N</i> -dimethylacetamide, containing by weight 48 % or more of polymer	Free	—
32089019	Other	6,5	—
Other			
32089091	Based on synthetic polymers	6,5	—
32089099	Based on chemically modified natural polymers	6,5	—
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium		
32091000	Based on acrylic or vinyl polymers	6,5	—
32099000	Other	6,5	—
321000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

32100010	Oil paints and varnishes (including enamels and lacquers)	6,5	—
32100090	Other	6,5	—
32110000	Prepared driers	6,5	—
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale		
32121000	Stamping foils	6,5	—
32129000	Other	6,5	—
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings		
32131000	Colours in sets	6,5	—
32139000	Other	6,5	—
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like		
321410	Glaziers' putty, grafting putty, resin cements, caulking		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	compounds and other mastics; painters' fillings		
32141010	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	5	—
32141090	Painters' fillings	5	—
32149000	Other	5	—
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid		
Printing ink			
32151100	Black	6,5	—
32151900	Other	6,5	—
32159000	Other	6,5	—

### CHAPTER 33

#### ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

##### Notes

1. This chapter does not cover:
  - (a) natural oleoresins or vegetable extracts of heading 1301 or 1302;
  - (b) soap or other products of heading 3401; or
  - (c) gum, wood or sulphate turpentine or other products of heading 3805.
2. The expression 'odoriferous substances' in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 3303 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression 'perfumery, cosmetic or toilet preparations' in heading 3307 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

CN code	Description	Conventional rate of duty (%)	Supplementary unit
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils		
Essential oils of citrus fruit			
330112	Of orange		
33011210	Not deterpenated	7	—
33011290	Deterpenated	4,4	—
330113	Of lemon		
33011310	Not deterpenated	7	—
33011390	Deterpenated	4,4	—
330119	Other		
33011920	Not deterpenated	7	—
33011980	Deterpenated	4,4	—
Essential oils other than those of citrus fruit			
330124	Of peppermint ( <i>Mentha piperita</i> )		
33012410	Not deterpenated	Free	—
33012490	Deterpenated	2,9	—
330125	Of other mints		
33012510	Not deterpenated	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

33012590	Deterpenated	2,9	—
330129	Other		
Of clove, niaouli and ylang-ylang			
33012911	Not deterpenated	Free	—
33012931	Deterpenated	2,9 <sup>(55)</sup>	—
Other			
33012941	Not deterpenated	Free	—
Deterpenated			
33012971	Of geranium; of jasmin; of vetiver	2,3	—
33012979	Of lavender or of lavandin	2,9	—
33012991	Other	2,9 <sup>(55)</sup>	—
33013000	Resinoids	2	—
330190	Other		
33019010	Terpenic by-products of the deterpenation of essential oils	2,3	—
Extracted oleoresins			
33019021	Of liquorice and hops	3,2	—
33019030	Other	Free	—
33019090	Other	3	—
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		
330210	Of a kind used in the food or drink industries		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Of a kind used in the drink industries			
Preparations containing all flavouring agents characterising a beverage			
33021010	Of an actual alcoholic strength by volume exceeding 0,5 %	17,3 MIN 1 €/ % vol/ hl	—
Other			
33021021	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12,8	—
33021029	Other	9 + EA <sup>(13)</sup>	—
33021040	Other	Free	—
33021090	Of a kind used in the food industries	Free	—
330290	Other		
33029010	Alcoholic solutions	Free	—
33029090	Other	Free	—
330300	Perfumes and toilet waters		
33030010	Perfumes	Free	—
33030090	Toilet waters	Free	—
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations		
33041000	Lip make-up preparations	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

33042000	Eye make-up preparations	Free	—
33043000	Manicure or pedicure preparations	Free	—
<b>Other</b>			
33049100	Powders, whether or not compressed	Free	—
33049900	Other	Free	—
3305	Preparations for use on the hair		
33051000	Shampoos	Free	—
33052000	Preparations for permanent waving or straightening	Free	—
33053000	Hair lacquers	Free	—
33059000	Other	Free	—
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages		
33061000	Dentifrices	Free	—
33062000	Yarn used to clean between the teeth (dental floss)	4	—
33069000	Other	Free	—
3307	Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties		

*Changes to legislation: There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

33071000	Pre-shave, shaving or aftershave preparations	6,5	—
33072000	Personal deodorants and antiperspirants	6,5	—
33073000	Perfumed bath salts and other bath preparations	6,5	—
Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites			
33074100	‘Agarbatti’ and other odoriferous preparations which operate by burning	6,5	—
33074900	Other	6,5	—
33079000	Other	6,5	—

#### CHAPTER 34

### SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, ‘DENTAL WAXES’ AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

#### Notes

1. This chapter does not cover:
  - (a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould-release preparations (heading 1517);
  - (b) separate chemically defined compounds; or
  - (c) shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).
2. For the purposes of heading 3401, the expression ‘soap’ applies only to soap soluble in water. Soap and the other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms, they are to be classified in heading 3405 as ‘scouring powders and similar preparations’.
3. For the purposes of heading 3402, ‘organic surface-active agents’ are products which, when mixed with water at a concentration of 0,5 % at 20 °C and left to stand for one hour at the same temperature:

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) reduce the surface tension of water to  $4,5 \times 10^{-2}$  N/m (45 dyn/cm) or less.
4. In heading 3403, the expression ‘petroleum oils and oils obtained from bituminous minerals’ applies to the products defined in note 2 to Chapter 27.
5. In heading 3404, subject to the exclusions provided below, the expression ‘artificial waxes and prepared waxes’ applies only to:
- (a) chemically produced organic products of a waxy character, whether or not water-soluble;
  - (b) products obtained by mixing different waxes;
  - (c) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) products of heading 1516, 3402 or 3823, even if having a waxy character;
- (b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;
- (c) mineral waxes or similar products of heading 2712, whether or not intermixed or merely coloured; or
- (d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens,		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	impregnated, coated or covered with soap or detergent		
Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent			
34011100	For toilet use (including medicated products)	Free	—
34011900	Other	Free	—
340120	Soap in other forms		
34012010	Flakes, wafers, granules or powders	Free	—
34012090	Other	Free	—
34013000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	4	—
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401		
Organic surface-active agents, whether or not put up for retail sale			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

340211	Anionic		
34021110	Aqueous solution containing by weight 30 % or more but not more than 50 % of disodium alkyl [oxydi(benzenesulphonate)]	Free	—
34021190	Other	4	—
34021200	Cationic	4	—
34021300	Non-ionic	4	—
34021900	Other	4	—
340220	Preparations put up for retail sale		
34022020	Surface-active preparations	4	—
34022090	Washing preparations and cleaning preparations	4	—
340290	Other		
34029010	Surface-active preparations	4	—
34029090	Washing preparations and cleaning preparations	4	—
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	of petroleum oils or of oils obtained from bituminous minerals		
Containing petroleum oils or oils obtained from bituminous minerals			
34031100	Preparations for the treatment of textile materials, leather, furskins or other materials	4,6	—
340319	Other		
34031910	Containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals but not as the basic constituent	6,5	—
34031990	Other	4,6	—
Other			
34039100	Preparations for the treatment of textile materials, leather, furskins or other materials	4,6	—
34039900	Other	4,6	—
3404	Artificial waxes and prepared waxes		
34042000	Of poly(oxyethylene) (polyethylene glycol)	Free	—
34049000	Other	Free	—
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber,		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	impregnated, coated or covered with such preparations), excluding waxes of heading 3404		
34051000	Polishes, creams and similar preparations, for footwear or leather	Free	—
34052000	Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork	Free	—
34053000	Polishes and similar preparations for coachwork, other than metal polishes	Free	—
34054000	Scouring pastes and powders and other scouring preparations	Free	—
340590	Other		
34059010	Metal polishes	Free	—
34059090	Other	Free	—
34060000	Candles, tapers and the like	Free	—
34070000	Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	Free	—



## CHAPTER 35

### ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

#### Notes

1. This chapter does not cover:
  - (a) yeasts (heading 2102);
  - (b) blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
  - (c) enzymatic preparations for pre-tanning (heading 3202);
  - (d) enzymatic soaking or washing preparations and other products of Chapter 34;
  - (e) hardened proteins (heading 3913); or
  - (f) gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 3505, the term ‘dextrins’ means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

Such products with a reducing sugar content exceeding 10 % fall in heading 1702.

#### Additional note

1. Subheading 3504 00 10 covers concentrated milk proteins with a protein content of more than 85 % by weight, calculated on the dry matter.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
3501	Casein, caseinates and other casein derivatives; casein glues		
350110	Casein		
35011010	For the manufacture of regenerated textile fibres <sup>(3)</sup>	Free	—
35011050	For industrial uses other than the manufacture of foodstuffs or fodder <sup>(3)</sup>	3,2	—
35011090	Other	9	—
350190	Other		
35019010	Casein glues	8,3	—
35019090	Other	6,4	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives		
Egg albumin			
350211	Dried		
35021110	Unfit, or to be rendered unfit, for human consumption <sup>(20)</sup>	Free	—
35021190	Other	123,5 €/100 kg/net <sup>(1)</sup>	—
350219	Other		
35021910	Unfit, or to be rendered unfit, for human consumption <sup>(20)</sup>	Free	—
35021990	Other	16,7 €/100 kg/net <sup>(1)</sup>	—
350220	Milk albumin, including concentrates of two or more whey proteins		
35022010	Unfit, or to be rendered unfit, for human consumption <sup>(20)</sup>	Free	—
Other			
35022091	Dried (for example, in sheets, scales, flakes, powder)	123,5 €/100 kg/net	—
35022099	Other	16,7 €/100 kg/net	—
350290	Other		
Albumins, other than egg albumin and milk albumin (lactalbumin)			
35029020	Unfit, or to be rendered	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	unfit, for human consumption <sup>(20)</sup>		
35029070	Other	6,4	—
35029090	Albuminates and other albumin derivatives	7,7	—
350300	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501		
35030010	Gelatin and derivatives thereof	7,7	—
35030080	Other	7,7	—
350400	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed		
35040010	Concentrated milk proteins specified in additional note 1 to this chapter	3,4	—
35040090	Other	3,4	—
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches		
350510	Dextrins and other modified starches		
35051010	Dextrins	9 + 17,7 €/100 kg/net	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other modified starches			
35051050	Starches, esterified or etherified	7,7	—
35051090	Other	9 + 17,7 €/100 kg/net	—
350520	Glues		
35052010	Containing, by weight, less than 25 % of starches or dextrans or other modified starches	8,3 + 4,5 €/100 kg/net MAX 11,5	—
35052030	Containing, by weight, 25 % or more but less than 55 % of starches or dextrans or other modified starches	8,3 + 8,9 €/100 kg/net MAX 11,5	—
35052050	Containing, by weight, 55 % or more but less than 80 % of starches or dextrans or other modified starches	8,3 + 14,2 €/100 kg/ net MAX 11,5	—
35052090	Containing, by weight, 80 % or more of starches or dextrans or other modified starches	8,3 + 17,7 €/100 kg/ net MAX 11,5	—
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg		
35061000	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	6,5	—
Other			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

35069100	Adhesives based on polymers of headings 3901 to 3913 or on rubber	6,5	—
35069900	Other	6,5	—
3507	Enzymes; prepared enzymes not elsewhere specified or included		
35071000	Rennet and concentrates thereof	6,3	—
350790	Other		
35079030	Lipoprotein lipase; aspergillus alkaline protease	Free	—
35079090	Other	6,3	—

#### CHAPTER 36

### EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

#### Notes

1. This chapter does not cover separate chemically defined compounds other than those described in note 2(a) or (b) below.
2. The expression ‘articles of combustible materials’ in heading 3606 applies only to:
  - (a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) resin torches, firelighters and the like.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
36010000	Propellant powders	5,7	—
36020000	Prepared explosives, other than propellant powders	6,5	—
360300	Safety fuses; detonating fuses;		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	percussion or detonating caps; igniters; electric detonators		
36030010	Safety fuses; detonating fuses	6	—
36030090	Other	6,5	—
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles		
36041000	Fireworks	6,5	—
36049000	Other	6,5	—
36050000	Matches, other than pyrotechnic articles of heading 3604	6,5	—
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter		
36061000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	6,5	—
360690	Other		
36069010	Ferro-cerium and other pyrophoric alloys in all forms	6	—
36069090	Other	6,5	—

### CHAPTER 37

### PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

#### Notes

1. This chapter does not cover waste or scrap.

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

2. In this chapter, the word ‘photographic’ relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

**Additional notes**

1. In the case of sound films imported in two bands (the band bearing only the images and the band used for recording the sound), each band is to be classified in its appropriate heading.
2. The expression ‘newsreels’ (subheading 3706 90 51) shall be taken to apply to films of length of less than 330 m, and depicting current events of a political, sporting, military, scientific, literary, folkloric, touristic, society, etc., nature.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs		
37011000	For X-ray	6,5	m <sup>2</sup>
37012000	Instant print film	6,5	p/st
37013000	Other plates and film, with any side exceeding 255 mm	6,5	m <sup>2</sup>
<b>Other</b>			
37019100	For colour photography (polychrome)	6,5	—
37019900	Other	6,5	—
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed		
37021000	For X-ray	6,5	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other film, without perforations, of a width not exceeding 105 mm

370231	For colour photography (polychrome)		
37023120	Of a length not exceeding 30 m	6,5	p/st

Of a length exceeding 30 m

37023191	Colour negative film: — of a width of 75 mm or more but not exceeding 105 mm and — of a length of 100 m or more for the manufacture of instant-picture film-packs <sup>(3)</sup>	Free	m
37023198	Other	6,5	m
370232	Other, with silver halide emulsion		

Of a width not exceeding 35 mm

37023210	Microfilm; film for the graphic arts	6,5	—
37023220	Other	5,3	—
37023285	Of a width exceeding 35 mm	6,5	—
37023900	Other	6,5	—

Other film, without perforations, of a width exceeding 105 mm

37024100	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	6,5	m <sup>2</sup>
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**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

37024200	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	6,5	m <sup>2</sup>
37024300	Of a width exceeding 610 mm and of a length not exceeding 200 m	6,5	m <sup>2</sup>
37024400	Of a width exceeding 105 mm but not exceeding 610 mm	6,5	m <sup>2</sup>
Other film, for colour photography (polychrome)			
37025100	Of a width not exceeding 16 mm and of a length not exceeding 14 m	5,3	p/st
37025200	Of a width not exceeding 16 mm and of a length exceeding 14 m	5,3	—
37025300	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5,3	p/st
37025400	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5	p/st
37025500	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5,3	m
37025600	Of a width exceeding 35 mm	6,5	—
Other			
370291	Of a width not exceeding 16 mm		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

37029120	Film for the graphic arts	6,5	—
37029180	Other	5,3	—
370293	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m		
37029310	Microfilm; film for the graphic arts	6,5	—
37029390	Other	5,3	p/st
370294	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m		
37029410	Microfilm; film for the graphic arts	6,5	—
37029490	Other	5,3	m
37029500	Of a width exceeding 35 mm	6,5	—
3703	Photographic paper, paperboard and textiles, sensitised, unexposed		
37031000	In rolls of a width exceeding 610 mm	6,5	—
37032000	Other, for colour photography (polychrome)	6,5	—
37039000	Other	6,5	—
370400	Photographic plates, film, paper, paperboard and textiles, exposed but not developed		
37040010	Plates and film	Free	—
37040090	Other	6,5	—
3705	Photographic plates and film, exposed and developed, other than cinematographic film		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

37051000	For offset reproduction	5,3	—
370590	Other		
37059010	Microfilms	3,2	—
37059090	Other	5,3	—
3706	Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack		
370610	Of a width of 35 mm or more		
37061010	Consisting only of soundtrack	Free	m
Other			
37061091	Negatives; intermediate positives	Free	m
37061099	Other positives	6,5 <sup>(56)</sup>	m
370690	Other		
37069010	Consisting only of soundtrack	Free	m
Other			
37069031	Negatives; intermediate positives	Free	m
Other positives			
37069051	Newsreels	Free	m
Other, of a width of			
37069091	Less than 10 mm	Free	m
37069099	10 mm or more	5,4 <sup>(57)</sup>	m
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for		

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

	retail sale in a form ready for use		
37071000	Sensitising emulsions	6	—
370790	Other		
37079020	Developers and fixers	6	—
37079090	Other	6	—

## CHAPTER 38

### MISCELLANEOUS CHEMICAL PRODUCTS

#### Notes

1. This chapter does not cover:
  - (a) separate chemically defined elements or compounds with the exception of the following:
    - (1) artificial graphite (heading 3801);
    - (2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;
    - (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);
    - (4) certified reference materials specified in note 2 below;
    - (5) products specified in note 3(a) or 3(c) below;
  - (b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally, heading 2106);
  - (c) slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of note 3(a) or 3(b) to Chapter 26 (heading 2620);
  - (d) medicaments (heading 3003 or 3004); or
  - (e) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2.
  - (A) For the purpose of heading 3822, the expression ‘certified reference materials’ means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the nomenclature.
3. Heading 3824 includes the following goods which are not to be classified in any other heading of the nomenclature:
- (a) cultured crystals (other than optical elements) weighing not less than 2,5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
  - (b) fusel oil; Dippel's oil;
  - (c) ink removers put up in packings for retail sale;
  - (d) stencil correctors and other correcting fluids put up in packings for retail sale; and
  - (e) ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the nomenclature, 'municipal waste' means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term 'municipal waste', however, does not cover:
- (a) individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the nomenclature;
  - (b) industrial waste;
  - (c) waste pharmaceuticals, as defined in note 4(k) to Chapter 30; or
  - (d) clinical waste, as defined in note 6(a) below.
5. For the purposes of heading 3825, 'sewage sludge' means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6. For the purposes of heading 3825, the expression 'other wastes' applies to:
- (a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
  - (b) waste organic solvents;
  - (c) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
  - (d) other wastes from chemical or allied industries.

The expression 'other wastes' does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).

**Subheading notes**

1. Subheading 3808 50 covers only goods of heading 3808, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

(ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters.

2. For the purposes of subheadings 3825 41 and 3825 49, 'waste organic solvents' are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures		
38011000	Artificial graphite	3,6	—
380120	Colloidal or semi-colloidal graphite		
38012010	Colloidal graphite in suspension in oil; semi-colloidal graphite	6,5	—
38012090	Other	4,1	—
38013000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	5,3	—
38019000	Other	3,7	—
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black		
38021000	Activated carbon	3,2	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

38029000	Other	5,7	—
380300	Tall oil, whether or not refined		
38030010	Crude	Free	—
38030090	Other	4,1	—
38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803	5	—
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent		
380510	Gum, wood or sulphate turpentine oils		
38051010	Gum turpentine	4	—
38051030	Wood turpentine	3,7	—
38051090	Sulphate turpentine	3,2	—
380590	Other		
38059010	Pine oil	3,7	—
38059090	Other	3,4	—
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums		
38061000	Rosin and resin acids	5	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

38062000	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	4,2	—
38063000	Ester gums	6,5	—
38069000	Other	4,2	—
380700	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch		
38070010	Wood tar	2,1	—
38070090	Other	4,6	—
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)		
38085000	Goods specified in subheading note 1 to this chapter	6	—
Other			
380891	Insecticides		
38089110	Based on pyrethroids	6	—
38089120	Based on chlorinated hydrocarbons	6	—
38089130	Based on carbamates	6	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

38089140	Based on organophosphorus compounds	6	—
38089190	Other	6	—
380892	Fungicides		
Inorganic			
38089210	Preparations based on copper compounds	4,6	—
38089220	Other	6	—
Other			
38089230	Based on dithiocarbamates	6	—
38089240	Based on benzimidazoles	6	—
38089250	Based on diazoles or triazoles	6	—
38089260	Based on diazines or morpholines	6	—
38089290	Other	6	—
380893	Herbicides, anti-sprouting products and plant-growth regulators		
Herbicides			
38089311	Based on phenoxy-phytohormones	6	—
38089313	Based on triazines	6	—
38089315	Based on amides	6	—
38089317	Based on carbamates	6	—
38089321	Based on dinitroaniline derivatives	6	—
38089323	Based on derivatives of urea, of uracil or of sulphonylurea	6	—
38089327	Other	6	—
38089330	Anti-sprouting products	6	—
38089390	Plant-growth regulators	6,5	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

380894	Disinfectants		
38089410	Based on quaternary ammonium salts	6	—
38089420	Based on halogenated compounds	6	—
38089490	Other	6	—
380899	Other		
38089910	Rodenticides	6	—
38089990	Other	6	—
3809	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, not elsewhere specified or included		
380910	With a basis of amylaceous substances		
38091010	Containing by weight of such substances less than 55 %	8,3 + 8,9 €/100 kg/net MAX 12,8	—
38091030	Containing by weight of such substances 55 % or more but less than 70 %	8,3 + 12,4 €/100 kg/ net MAX 12,8	—
38091050	Containing by weight of such substances 70 % or more but less than 83 %	8,3 + 15,1 €/100 kg/ net MAX 12,8	—
38091090	Containing by weight of such substances 83 % or more	8,3 + 17,7 €/100 kg/ net MAX 12,8	—
Other			
38099100	Of a kind used in the textile or like industries	6,3	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

38099200	Of a kind used in the paper or like industries	6,3	—
38099300	Of a kind used in the leather or like industries	6,3	—
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods		
38101000	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	6,5	—
381090	Other		
38109010	Preparations of a kind used as cores or coatings for welding electrodes and rods	4,1	—
38109090	Other	5	—
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Anti-knock preparations			
381111	Based on lead compounds		
38111110	Based on tetraethyl-lead	6,5	—
38111190	Other	5,8	—
38111900	Other	5,8	—
Additives for lubricating oils			
38112100	Containing petroleum oils or oils obtained from bituminous minerals	5,3	—
38112900	Other	5,8	—
38119000	Other	5,8	—
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics		
38121000	Prepared rubber accelerators	6,3	—
381220	Compound plasticisers for rubber or plastics		
38122010	Reaction mixture containing benzyl 3-isobutyryloxy-1-isopropyl-2,2-dimethylpropyl phthalate and benzyl 3-isobutyryloxy-2,2,4-trimethylpentyl phthalate	Free	—
38122090	Other	6,5	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

381230	Anti-oxidising preparations and other compound stabilisers for rubber or plastics		
Anti-oxidising preparations			
38123021	Mixtures of oligomers of 1,2-dihydro-2,2,4-trimethylquinoline	6,5	—
38123029	Other	6,5	—
38123080	Other	6,5	—
38130000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	6,5	—
381400	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers		
38140010	Based on butyl acetate	6,5	—
38140090	Other	6,5	—
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included		
Supported catalysts			
38151100	With nickel or nickel compounds as the active substance	6,5	—
38151200	With precious metal or precious-metal compounds as the active substance	6,5	—
381519	Other		
38151910	Catalyst in the form of grains of	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	which 90 % or more by weight have a particle-size not exceeding 10 micrometres, consisting of a mixture of oxides on a magnesium-silicate support, containing by weight:		
	— 20 % or more but not more than 35 % of copper and		
	— 2 % or more but not more than 3 % of bismuth,		
	and of an apparent specific gravity of 0,2 or more but not exceeding 1,0		
38151990	Other	6,5	—
381590	Other		
38159010	Catalyst consisting of ethyltriphenylphosphonium acetate in the form of a solution in methanol	Free	—
38159090	Other	6,5	—
38160000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	2,7	—
381700	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 2707 or 2902		
38170050	Linear alkylbenzene	6,3	—
38170080	Other	6,3	—
381800	Chemical elements doped for use in		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics		
38180010	Doped silicon	Free	—
38180090	Other	Free	—
38190000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	6,5	—
38200000	Anti-freezing preparations and prepared de-icing fluids	6,5	—
38210000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	5	—
38220000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Free	—
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Industrial monocarboxylic fatty acids; acid oils from refining			
38231100	Stearic acid	5,1	—
38231200	Oleic acid	4,5	—
38231300	Tall oil fatty acids	2,9	—
382319	Other		
38231910	Distilled fatty acids	2,9	—
38231930	Fatty acid distillate	2,9	—
38231990	Other	2,9	—
38237000	Industrial fatty alcohols	3,8	—
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included		
38241000	Prepared binders for foundry moulds or cores	6,5	—
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	5,3	—
38244000	Prepared additives for cements, mortars or concretes	6,5	—
382450	Non-refractory mortars and concretes		
38245010	Concrete ready to pour	6,5	—
38245090	Other	6,5	—
382460	Sorbitol other than that of subheading 2905 44		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

In aqueous solution			
38246011	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7,7 + 16,1 €/100 kg/net	—
38246019	Other	9,6 + 37,8 €/100 kg/net <sup>(53)</sup>	—
Other			
38246091	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7,7 + 23 €/100 kg/net	—
38246099	Other	9,6 + 53,7 €/100 kg/net <sup>(53)</sup>	—
Mixtures containing halogenated derivatives of methane, ethane or propane			
38247100	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	6,5	—
38247200	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6,5	—
38247300	Containing hydrobromofluorocarbons (HBFCs)	6,5	—
38247400	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but	6,5	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	not containing chlorofluorocarbons (CFCs)		
38247500	Containing carbon tetrachloride	6,5	—
38247600	Containing 1,1,1-trichloroethane (methyl chloroform)	6,5	—
38247700	Containing bromomethane (methyl bromide) or bromochloromethane	6,5	—
38247800	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6,5	—
38247900	Other	6,5	—
Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate			
38248100	Containing oxirane (ethylene oxide)	6,5	—
38248200	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6,5	—
38248300	Containing tris(2,3-dibromopropyl) phosphate	6,5	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

382490	Other		
38249010	Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	5,7	—
38249015	Ion-exchangers	6,5	—
38249020	Getters for vacuum tubes	6	—
38249025	Pyrolignites (for example, of calcium); crude calcium tartrate; crude calcium citrate	5,1	—
38249030	Naphthenic acids, their water-insoluble salts and their esters	3,2	—
38249035	Anti-rust preparations containing amines as active constituents	6,5	—
38249040	Inorganic composite solvents and thinners for varnishes and similar products	6,5	—
Other			
38249045	Anti-scaling and similar compounds	6,5	—
38249050	Preparations for electroplating	6,5	—
38249055	Mixtures of mono-, di- and tri-, fatty acid esters of glycerol (emulsifiers for fats)	6,5	—
Products and preparations for pharmaceutical or surgical uses			
38249061	Intermediate products of the antibiotics manufacturing	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	process obtained from the fermentation of <i>Streptomyces tenebrarius</i> , whether or not dried, for use in the manufacture of human medicaments of heading 3004 <sup>(3)</sup>		
38249062	Intermediate products from the manufacture of monensin salts	Free	—
38249064	Other	6,5	—
38249065	Auxiliary products for foundries (other than those of subheading 3824 10 00)	6,5	—
38249070	Fireproofing, waterproofing and similar protective preparations used in the building industry	6,5	—
<b>Other</b>			
38249075	Lithium niobate wafer, undoped	Free	—
38249080	Mixture of amines derived from dimerised fatty acids, of an average molecular weight of 520 or more but not exceeding 550	Free	—
38249085	3-(1-Ethyl-1-methylpropyl)isoxazol-5-ylamine, in the form of a solution in toluene	Free	—
38249087	Mixtures consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-	6,5	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	yl)methyl] methylphosphonate, and mixtures consisting mainly of dimethyl methylphosphonate, oxirane and diphosphorus pentaoxide		
38249091	Fatty-acid mono-alkyl esters, containing by volume 96,5 % or more of esters (FAMAE)	6,5	—
38249097	Other	6,5	—
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter		
38251000	Municipal waste	6,5	—
38252000	Sewage sludge	6,5	—
38253000	Clinical waste	6,5	—
Waste organic solvents			
38254100	Halogenated	6,5	—
38254900	Other	6,5	—
38255000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6,5	—
Other wastes from chemical or allied industries			
38256100	Mainly containing organic constituents	6,5	—
38256900	Other	6,5	—
382590	Other		

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*Changes to legislation:* There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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38259010	Alkaline iron oxide for the purification of gas	5	—
38259090	Other	6,5	—

### SECTION VII

#### PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

##### Notes

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

### CHAPTER 39

#### PLASTICS AND ARTICLES THEREOF

##### Notes

1. Throughout the nomenclature, the expression 'plastics' means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the nomenclature, any reference to 'plastics' also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This chapter does not cover:
  - (a) lubricating preparations of heading 2710 or 3403;
  - (b) waxes of heading 2712 or 3404;
  - (c) separate chemically defined organic compounds (Chapter 29);
  - (d) heparin or its salts (heading 3001);
  - (e) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent

- exceeds 50 % of the weight of the solution (heading 3208); stamping foils of heading 3212;
- (f) organic surface-active agents or preparations of heading 3402;
  - (g) run gums or ester gums (heading 3806);
  - (h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);
  - (ij) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);
  - (k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
  - (l) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - (m) saddlery or harness (heading 4201) or trunks, suitcases, handbags or other containers of heading 4202;
  - (n) plaits, wickerwork or other articles of Chapter 46;
  - (o) wallcoverings of heading 4814;
  - (p) goods of Section XI (textiles and textile articles);
  - (q) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking sticks, whips, riding-crops or parts thereof);
  - (r) imitation jewellery of heading 7117;
  - (s) articles of Section XVI (machines and mechanical or electrical appliances);
  - (t) parts of aircraft or vehicles of Section XVII;
  - (u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
  - (v) articles of Chapter 91 (for example, clock or watch cases);
  - (w) articles of Chapter 92 (for example, musical instruments or parts thereof);
  - (x) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (y) articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (z) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1 013 mbar when a reduced-pressure distillation method is used (headings 3901 and 3902);
  - (b) resins, not highly polymerised, of the coumarone-indene type (heading 3911);
  - (c) other synthetic polymers with an average of at least five monomer units;

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- (d) silicones (heading 3910);
  - (e) resols (heading 3909) and other prepolymers.
4. The expression ‘copolymers’ covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

- 5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6. In headings 3901 to 3914, the expression ‘primary forms’ applies only to the following forms:
  - (a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
  - (b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- 7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).
- 8. For the purposes of heading 3917, the expression ‘tubes, pipes and hoses’ means hollow products, whether semi-manufactured or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed one-and-a-half times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
- 9. For the purposes of heading 3918, the expression ‘wall or ceiling coverings of plastics’ applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10. In headings 3920 and 3921, the expression ‘plates, sheets, film, foil and strip’ applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-chapter II:



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- (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;
- (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) gutters and fittings therefor;
- (d) doors, windows and their frames and thresholds for doors;
- (e) balconies, balustrades, fencing, gates and similar barriers;
- (f) shutters, blinds (including venetian blinds) and similar articles and parts and fittings thereof;
- (g) large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

#### **Subheading notes**

1. Within any one heading of this chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
  - (a) where there is a subheading named 'Other' in the same series:
    - (1) the designation in a subheading of a polymer by the prefix 'poly' (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content;
    - (2) the copolymers named in subheadings 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content;
    - (3) chemically modified polymers are to be classified in the subheading named 'Other', provided that the chemically modified polymers are not more specifically covered by another subheading;
    - (4) polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared;
  - (b) where there is no subheading named 'Other' in the same series:
    - (1) polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent

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comonomer units of the polymers in the series under consideration are to be compared;

- (2) chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920 43, the term ‘plasticisers’ includes secondary plasticisers.

**Additional note**

1. Where the woven, knitted or crocheted fabrics, felt or nonwovens are present merely for reinforcing purposes, gloves, mittens or mitts impregnated, coated or covered with cellular plastics belong to Chapter 39, even if they are:
- made up from woven, knitted or crocheted fabrics (other than those of heading 5903), felt or nonwovens impregnated, coated or covered with cellular plastics, or
  - made up from unimpregnated, uncoated or uncovered woven, knitted or crocheted fabrics, felt or nonwovens and subsequently impregnated, coated or covered with cellular plastics.

(Note 3(c) to Chapter 56 and note 2(a)(5) to Chapter 59).

CN code	Description	Conventional rate of duty (%)	Supplementary unit

*CHAPTER 40*

**RUBBER AND ARTICLES THEREOF**

**Notes**

1. Except where the context otherwise requires, throughout the nomenclature the expression ‘rubber’ means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This chapter does not cover:
- (a) goods of Section XI (textiles and textile articles);
  - (b) footwear or parts thereof of Chapter 64;
  - (c) headgear or parts thereof (including bathing caps) of Chapter 65;
  - (d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) articles of Chapter 90, 92, 94 or 96; or
  - (f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).

3. In headings 4001 to 4003 and 4005, the expression ‘primary forms’ applies only to the following forms:
  - (a) liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
  - (b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In note 1 to this chapter and in heading 4002, the expression ‘synthetic rubber’ applies to:
  - (a) unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one-and-a-half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by note 5(B)(2) and (3) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
  - (b) thioplasts (TM); and
  - (c) natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the abovementioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5.
  - (A) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
    - (1) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
    - (2) pigments or other colouring matter, other than those added solely for the purpose of identification;
    - (3) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B).
  - (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
    - (1) emulsifiers or anti-tack agents;
    - (2) small amounts of breakdown products of emulsifiers;
    - (3) very small amounts of the following: heat-sensitive agents (generally, for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally, for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents,

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peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 4004, the expression ‘waste, parings and scrap’ means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 4008.
8. Heading 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 4001, 4002, 4003, 4005 and 4008, the expressions ‘plates’, ‘sheets’ and ‘strip’ apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 4008, the expressions ‘rods’ and ‘profile shapes’ apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

**Additional note**

1. Where the woven, knitted or crocheted fabrics, felt or nonwovens are present merely for reinforcing purposes, gloves, mittens or mitts impregnated, coated or covered with cellular rubber belong to Chapter 40, even if they are:
  - made up from woven, knitted or crocheted fabrics (other than those of heading 5906), felt or nonwovens impregnated, coated or covered with cellular rubber, or
  - made up from unimpregnated, uncoated or uncovered woven, knitted or crocheted fabrics, felt or nonwovens and subsequently impregnated, coated or covered with cellular rubber.

(Note 3(c) to Chapter 56 and note 4, last paragraph, to Chapter 59).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip		
40011000	Natural rubber latex, whether or not prevulcanised	Free	—
Natural rubber in other forms			
40012100	Smoked sheets	Free	—

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40012200	Technically specified natural rubber (TSNR)	Free	—
40012900	Other	Free	—
40013000	Balata, gutta-percha, guayule, chicle and similar natural gums	Free	—
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip		
	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)		
40021100	Latex	Free	—
400219	Other		
40021910	Styrene-butadiene rubber produced by emulsion polymerisation (E-SBR), in bales	Free	—
40021920	Styrene-butadiene-styrene block copolymers produced by solution polymerisation (SBS, thermoplastic elastomers), in granules, crumbs or powders	Free	—
40021930	Styrene-butadiene rubber produced by solution polymerisation (S-SBR), in bales	Free	—
40021990	Other	Free	—

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40022000	Butadiene rubber (BR)	Free	—
Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)			
40023100	Isobutene-isoprene (butyl) rubber (IIR)	Free	—
40023900	Other	Free	—
Chloroprene (chlorobutadiene) rubber (CR)			
40024100	Latex	Free	—
40024900	Other	Free	—
Acrylonitrile-butadiene rubber (NBR)			
40025100	Latex	Free	—
40025900	Other	Free	—
40026000	Isoprene rubber (IR)	Free	—
40027000	Ethylene-propylene-non-conjugated diene rubber (EPDM)	Free	—
40028000	Mixtures of any product of heading 4001 with any product of this heading	Free	—
Other			
40029100	Latex	Free	—
400299	Other		
40029910	Products modified by the incorporation of plastics	2,9	—
40029990	Other	Free	—
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	Free	—
40040000	Waste, parings and scrap of rubber (other than hard rubber) and	Free	—

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	powders and granules obtained therefrom		
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip		
40051000	Compounded with carbon black or silica	Free	—
40052000	Solutions; dispersions other than those of subheading 4005 10	Free	—
Other			
40059100	Plates, sheets and strip	Free	—
40059900	Other	Free	—
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber		
40061000	'Camel-back' strips for retreading rubber tyres	Free	—
40069000	Other	Free	—
40070000	Vulcanised rubber thread and cord	3	—
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber		
Of cellular rubber			
40081100	Plates, sheets and strip	3	—
40081900	Other	2,9	—
Of non-cellular rubber			
400821	Plates, sheets and strip		
40082110	Floor coverings and mats	3	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

40082190	Other	3	—
40082900	Other	2,9	—
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)		
Not reinforced or otherwise combined with other materials			
40091100	Without fittings	3	—
40091200	With fittings	3	—
Reinforced or otherwise combined only with metal			
40092100	Without fittings	3	—
40092200	With fittings	3	—
Reinforced or otherwise combined only with textile materials			
40093100	Without fittings	3	—
40093200	With fittings	3	—
Reinforced or otherwise combined with other materials			
40094100	Without fittings	3	—
40094200	With fittings	3	—
4010	Conveyor or transmission belts or belting, of vulcanised rubber		
Conveyor belts or belting			
40101100	Reinforced only with metal	6,5	—
40101200	Reinforced only with textile materials	6,5	—
40101900	Other	6,5	—



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Transmission belts or belting			
40103100	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	6,5	—
40103200	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	6,5	—
40103300	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	6,5	—
40103400	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	6,5	—
40103500	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	6,5	—
40103600	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	6,5	—
40103900	Other	6,5	—
4011	New pneumatic tyres, of rubber		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

40111000	Of a kind used on motor cars (including station wagons and racing cars)	4,5	p/st
401120	Of a kind used on buses or lorries		
40112010	With a load index not exceeding 121	4,5	p/st
40112090	With a load index exceeding 121	4,5	p/st
40113000	Of a kind used on aircraft	4,5	p/st
40114000	Of a kind used on motorcycles	4,5	p/st
40115000	Of a kind used on bicycles	4	p/st
Other, having a 'herring-bone' or similar tread			
40116100	Of a kind used on agricultural or forestry vehicles and machines	4	p/st
40116200	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	4	p/st
40116300	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	4	p/st
40116900	Other	4	p/st
Other			
40119200	Of a kind used on agricultural or forestry vehicles and machines	4	p/st
40119300	Of a kind used on construction	4	p/st

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	or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		
40119400	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	4	p/st
40119900	Other	4	p/st
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber		
Retreaded tyres			
40121100	Of a kind used on motor cars (including station wagons and racing cars)	4,5	p/st
40121200	Of a kind used on buses or lorries	4,5	p/st
40121300	Of a kind used on aircraft	4,5	p/st
40121900	Other	4,5	p/st
40122000	Used pneumatic tyres	4,5	p/st
401290	Other		
40129020	Solid or cushion tyres	2,5	—
40129030	Tyre treads	2,5	—
40129090	Tyre flaps	4	—
4013	Inner tubes, of rubber		
40131000	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	4	p/st
40132000	Of a kind used on bicycles	4	p/st
40139000	Other	4	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber		
40141000	Sheath contraceptives	Free	—
40149000	Other	Free	—
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber		
Gloves, mittens and mitts			
40151100	Surgical	2	pa
40151900	Other	2,7	pa
40159000	Other	5	—
4016	Other articles of vulcanised rubber other than hard rubber		
40161000	Of cellular rubber	3,5	—
Other			
40169100	Floor coverings and mats	2,5	—
40169200	Erasers	2,5	—
40169300	Gaskets, washers and other seals	2,5	—
40169400	Boat or dock fenders, whether or not inflatable	2,5	—
40169500	Other inflatable articles	2,5	—
401699	Other		

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For motor vehicles  
of headings 8701 to  
8705

40169952	Rubber-to-metal bonded parts	2,5	—
40169957	Other	2,5	—
Other			
40169991	Rubber-to-metal bonded parts	2,5	—
40169997	Other	2,5	—
40170000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	Free	—

#### SECTION VIII

### RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

#### CHAPTER 41

### RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

#### Notes

1. This chapter does not cover:
  - (a) parings or similar waste, of raw hides or skins (heading 0511);
  - (b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; or
  - (c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
2.
  - (A) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).

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- (B) For the purposes of headings 4104 to 4106, the term ‘crust’ includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the nomenclature, the expression ‘composition leather’ means only substances of the kind referred to in heading 4115.

<b>CN code</b>	<b>Description</b>	<b>Conventional rate of duty (%)</b>	<b>Supplementary unit</b>
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split		
410120	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved		
41012010	Fresh	Free	p/st
41012030	Wet-salted	Free	p/st
41012050	Dried or dry-salted	Free	p/st
41012090	Other	Free	p/st
410150	Whole hides and skins, of a weight exceeding 16 kg		
41015010	Fresh	Free	p/st
41015030	Wet-salted	Free	p/st
41015050	Dried or dry-salted	Free	p/st
41015090	Other	Free	p/st
41019000	Other, including butts, bends and bellies	Free	—
4102	Raw skins of sheep or lambs (fresh, or		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter		
410210	With wool on		
41021010	Of lambs	Free	p/st
41021090	Other	Free	p/st
Without wool on			
41022100	Pickled	Free	p/st
41022900	Other	Free	p/st
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter		
41032000	Of reptiles	Free	p/st
41033000	Of swine	Free	p/st
410390	Other		
41039010	Of goats or kids	Free	p/st
41039090	Other	Free	—
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared		
In the wet state (including wet-blue)			

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

410411	Full grains, unsplit; grain splits		
41041110	Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> )	Free	p/st

Other

Of bovine (including  
buffalo) animals

41041151	Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m <sup>2</sup> )	Free	p/st
41041159	Other	Free	p/st
41041190	Other	5,5	p/st
410419	Other		
41041910	Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> )	Free	p/st

Other

Of bovine (including  
buffalo) animals

41041951	Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m <sup>2</sup> )	Free	p/st
41041959	Other	Free	p/st
41041990	Other	5,5	p/st

In the dry state (crust)

410441	Full grains, unsplit; grain splits		
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Whole bovine  
(including buffalo)  
hides and skins, of a  
unit surface area not



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

exceeding 28 square  
 feet (2,6 m<sup>2</sup>)

41044111	East India kip, whole, whether or not the heads and legs have been removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	p/st
41044119	Other	6,5	p/st

Other

Of bovine (including buffalo) animals

41044151	Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m <sup>2</sup> )	6,5	p/st
41044159	Other	6,5	p/st
41044190	Other	5,5	p/st
410449	Other		

Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2,6 m<sup>2</sup>)

41044911	East India kip, whole, whether or not the heads and legs have been removed, each of a net weight of not more than 4,5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable	Free	p/st
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**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	for immediate use for the manufacture of leather articles		
41044919	Other	6,5	p/st
<b>Other</b>			
Of bovine (including buffalo) animals			
41044951	Whole hides and skins, of a unit surface area exceeding 28 square feet (2,6 m <sup>2</sup> )	6,5	p/st
41044959	Other	6,5	p/st
41044990	Other	5,5	p/st
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared		
410510	In the wet state (including wet-blue)		
41051010	Not split	2	p/st
41051090	Split	2	p/st
410530	In the dry state (crust)		
41053010	Vegetable pre-tanned Indian hair sheep, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	p/st
<b>Other</b>			
41053091	Not split	2	p/st
41053099	Split	2	p/st
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Of goats or kids			
410621	In the wet state (including wet-blue)		
41062110	Not split	2	p/st
41062190	Split	2	p/st
410622	In the dry state (crust)		
41062210	Vegetable pre-tanned Indian goat or kid, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	Free	p/st
41062290	Other	2	p/st
Of swine			
41063100	<b>In the wet state (including wet-blue)</b>	2	p/st
41063200	<b>In the dry state (crust)</b>	2	p/st
410640	Of reptiles		
41064010	Vegetable pre-tanned	Free	p/st
41064090	Other	2	p/st
Other			
41069100	In the wet state (including wet-blue)	2	—
41069200	In the dry state (crust)	2	p/st
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114		
Whole hides and skins			
410711	Full grains, unsplit		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m<sup>2</sup>)

41071111	Boxcalf	6,5	m <sup>2</sup>
41071119	Other	6,5	m <sup>2</sup>
41071190	Other	6,5	m <sup>2</sup>
410712	Grain splits		

Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m<sup>2</sup>)

41071211	Boxcalf	6,5	m <sup>2</sup>
41071219	Other	6,5	m <sup>2</sup>

Other

41071291	Bovine (including buffalo) leather	5,5	m <sup>2</sup>
41071299	Equine leather	6,5	m <sup>2</sup>
410719	Other		
41071910	Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> )	6,5	m <sup>2</sup>
41071990	Other	6,5	m <sup>2</sup>

Other, including sides

410791	Full grains, unsplit		
41079110	Sole leather	6,5	—
41079190	Other	6,5	m <sup>2</sup>
410792	Grain splits		
41079210	Bovine (including buffalo) leather	5,5	m <sup>2</sup>
41079290	Equine leather	6,5	m <sup>2</sup>
410799	Other		
41079910	Bovine (including buffalo) leather	6,5	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

41079990	Equine leather	6,5	m <sup>2</sup>
4108			
4109			
4110			
4111			
41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	3,5	m <sup>2</sup>
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114		
41131000	Of goats or kids	3,5	m <sup>2</sup>
41132000	Of swine	2	m <sup>2</sup>
41133000	Of reptiles	2	m <sup>2</sup>
41139000	Other	2	m <sup>2</sup>
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather		
411410	Chamois (including combination chamois) leather		
41141010	Of sheep or lambs	2,5	p/st
41141090	Of other animals	2,5	p/st
41142000	Patent leather and patent laminated	2,5	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	leather; metallised leather		
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
41151000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	2,5	—
41152000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Free	—

## CHAPTER 42

### ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

#### Notes

1. This chapter does not cover:
  - (a) sterile surgical catgut or similar sterile suture materials (heading 3006);
  - (b) articles of apparel and clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);
  - (c) made-up articles of netting (heading 5608);
  - (d) articles of Chapter 64;
  - (e) headgear or parts thereof of Chapter 65;
  - (f) whips, riding-crops or other articles of heading 6602;

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (g) cuff links, bracelets or other imitation jewellery (heading 7117);
- (h) fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally, Section XV);
- (ij) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
- (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) buttons, press-fasteners, snap-fasteners, press studs, button moulds or other parts of these articles, button blanks, of heading 9606.

2.

- (A) In addition to the provisions of note 1 above, heading 4202 does not cover:
    - (a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
    - (b) articles of plaiting materials (heading 4602).
  - (B) Articles of headings 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings, even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
3. For the purposes of heading 4203, the expression ‘articles of apparel and clothing accessories’ applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

**Additional note**

- 1. For the purposes of the subheadings of heading 4202, the term ‘outer surface’ shall refer to the material of the outer surface of the container being visible to the naked eye, even where this material is the outer layer of a combination of materials which makes up the outer material of the container.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle-cloths, saddlebags, dog coats and the like), of any material	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper		
Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers			
420211	With outer surface of leather, of composition leather or of patent leather		
42021110	Executive-cases, briefcases, school satchels and similar containers	3	p/st
42021190	Other	3	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

420212	With outer surface of plastics or of textile materials		
In the form of plastic sheeting			
42021211	Executive-cases, briefcases, school satchels and similar containers	9,7	p/st
42021219	Other	9,7	—
42021250	Of moulded plastic material	5,2	—
Of other materials, including vulcanised fibre			
42021291	Executive-cases, briefcases, school satchels and similar containers	3,7	p/st
42021299	Other	3,7	—
420219	Other		
42021910	Of aluminium	5,7	—
42021990	Of other materials	3,7	—
Handbags, whether or not with shoulder strap, including those without handle			
42022100	With outer surface of leather, of composition leather or of patent leather	3	p/st
420222	With outer surface of plastic sheeting or of textile materials		
42022210	Of plastic sheeting	9,7	p/st
42022290	Of textile materials	3,7	p/st
42022900	Other	3,7	p/st
Articles of a kind normally carried in the pocket or in the handbag			
42023100	With outer surface of leather, of	3	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	composition leather or of patent leather		
420232	With outer surface of plastic sheeting or of textile materials		
42023210	Of plastic sheeting	9,7	—
42023290	Of textile materials	3,7	—
42023900	Other	3,7	—
Other			
420291	With outer surface of leather, of composition leather or of patent leather		
42029110	Travelling-bags, toilet bags, rucksacks and sports bags	3	—
42029180	Other	3	—
420292	With outer surface of plastic sheeting or of textile materials		
Of plastic sheeting			
42029211	Travelling-bags, toilet bags, rucksacks and sports bags	9,7	—
42029215	Musical instrument cases	6,7	—
42029219	Other	9,7	—
Of textile materials			
42029291	Travelling-bags, toilet bags, rucksacks and sports bags	2,7	—
42029298	Other	2,7	—
42029900	Other	3,7	—
4203	Articles of apparel and clothing accessories, of leather or of composition leather		
42031000	Articles of apparel	4	—
Gloves, mittens and mitts			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

42032100	Specially designed for use in sports	9	pa
420329	Other		
42032910	Protective for all trades	9	pa
42032990	Other	7	pa
42033000	Belts and bandoliers	5	—
42034000	Other clothing accessories	5	—
4204			
420500	Other articles of leather or of composition leather		
Of a kind used in machinery or mechanical appliances or for other technical uses			
42050011	Conveyor or transmission belts or belting	2	—
42050019	Other	3	—
42050090	Other	2,5	—
42060000	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	1,7	—

### CHAPTER 43

#### FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

##### Notes

1. Throughout the nomenclature, references to 'furskins', other than to raw furskins of heading 4301, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This chapter does not cover:
  - (a) birdskins or parts of birdskins, with their feathers or down (heading 0505 or 6701);
  - (b) raw hides or skins, with the hair or wool on, of Chapter 41 (see note 1(c) to that chapter);

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (c) gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 4203);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65; or
- (f) articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304, as the case may be.
5. Throughout the nomenclature, the expression ‘artificial fur’ means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103		
43011000	Of mink, whole, with or without head, tail or paws	Free	p/st
43013000	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Free	p/st
43016000	Of fox, whole, with or without head, tail or paws	Free	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

430180	Other furskins, whole, with or without head, tail or paws		
43018030	Of marmots	Free	p/st
43018050	Of wild felines	Free	p/st
43018070	Other	Free	—
43019000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	—
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303		
Whole skins, with or without head, tail or paws, not assembled			
43021100	Of mink	Free	p/st
430219	Other		
43021910	Of beaver	Free	p/st
43021920	Of muskrat	Free	p/st
43021930	Of fox	Free	p/st
43021935	Of rabbit or hare	Free	p/st
Of seal			
43021941	Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2,2	p/st
43021949	Other	2,2	p/st
43021950	Of sea otters or of nutria (coypu)	2,2	p/st
43021960	Of marmots	2,2	p/st
43021970	Of wild felines	2,2	p/st
Of sheep or lambs			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

43021975	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	Free	p/st
43021980	Other	2,2	p/st
43021995	Other	2,2	—
43022000	Heads, tails, paws and other pieces or cuttings, not assembled	Free	—
430230	Whole skins and pieces or cuttings thereof, assembled		
43023010	'Dropped' furskins	2,7	—
Other			
43023021	Of mink	2,2	p/st
43023025	Of rabbit or hare	2,2	p/st
43023031	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	2,2	p/st
43023041	Of muskrat	2,2	p/st
43023045	Of fox	2,2	p/st
Of seal			
43023051	Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2,2	p/st
43023055	Other	2,2	p/st
43023061	Of sea otters or of nutria (coypu)	2,2	p/st
43023071	Of wild felines	2,2	p/st
43023095	Other	2,2	—
4303	Articles of apparel, clothing accessories and other articles of furskin		

*Changes to legislation:* There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

430310	Articles of apparel and clothing accessories		
43031010	Of furskins of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	3,7	—
43031090	Other	3,7	—
43039000	Other	3,7	—
43040000	Artificial fur and articles thereof	3,2	—

*SECTION IX*

**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK**

*CHAPTER 44*

**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL**

**Notes**

1. This chapter does not cover:
  - (a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 1211);
  - (b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);
  - (c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
  - (d) activated charcoal (heading 3802);
  - (e) articles of heading 4202;
  - (f) goods of Chapter 46;
  - (g) footwear or parts thereof of Chapter 64;
  - (h) goods of Chapter 66 (for example, umbrellas and walking sticks and parts thereof);
  - (ij) goods of heading 6808;
  - (k) imitation jewellery of heading 7117;
  - (l) goods of Section XVI or XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

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*Changes to legislation:* There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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- (m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
  - (n) parts of firearms (heading 9305);
  - (o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (p) articles of Chapter 95 (for example, toys, games, sports requisites);
  - (q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 9603; or
  - (r) articles of Chapter 97 (for example, works of art).
2. In this chapter, the expression ‘densified wood’ means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
  3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
  4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation, provided it does not give them the character of articles of other headings.
  5. Heading 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in note 1 to Chapter 82.
  6. Subject to note 1 above and except where the context otherwise requires, any reference to ‘wood’ in a heading of this chapter applies also to bamboos and other materials of a woody nature.

#### **Subheading note**

1. For the purposes of subheadings 4403 41 to 4403 49, 4407 21 to 4407 29, 4408 31 to 4408 39 and 4412 31, the expression ‘tropical wood’ means one of the following types of wood: abura, acajou d’Afrique, afrormosia, ako, alan, andiroba, aningré, avodiré, azobé, balau, balsa, bossé clair, bossé foncé, cativo, cedro, dabema, dark red meranti, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, imbuia, ipé, iroko, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, light red meranti, limba, louro, maçaranduba, mahogany, makoré, mandioqueira, mansonia, mengkulang, meranti bakau, merawan, merbau, merpauh, mersawa, moabi, niangon, nyatoh, obeche, okoumé, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de Guatemala, palissandre de Para, palissandre de Rio, palissandre de Rose, pau Amarelo, pau marfim, pulai, punah, quaruba, ramin, sapelli, saqui-saqui, sepetir, sipo, sucupira, suren, tauari, teak, tiama, tola, virola, white lauan, white meranti, white seraya, yellow meranti.

#### **Additional notes**

1. For the purposes of subheading 4401 30 20, the expression ‘pellets’ means cylindrical products which have been agglomerated either directly by compression or by the



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

addition of a small quantity of binder, having a diameter not exceeding 25 mm and a length not exceeding 45 mm.

2. For the purposes of heading 4405, 'wood flour' means wood powder of which not more than 8 % by weight is retained by a sieve with an aperture of 0,63 mm.
3. For the purposes of subheadings 4414 00 10, 4418 10 10, 4418 20 10, 4419 00 10, 4420 10 11 and 4420 90 91, 'tropical wood' means the following tropical woods: acajou d'Afrique, alan, azobé, balsa, dark red meranti, dibétou, ilomba, imbuia, iroko, jelutong, jongkong, kapur, kempas, keruing, light red meranti, limba, mahogany (*Swietenia* spp.), makoré, mansonia, meranti bakau, merbau, obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, ramin, sapelli, sipo, teak, tiama, virola, white lauan, white meranti, white seraya and yellow meranti.

CN code	Description	Supplementary	
		Conventional rate of duty (%)	unit
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		
44011000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	—
<b>Wood in chips or particles</b>			
44012100	Coniferous	Free	—
44012200	Non-coniferous	Free	—
440130	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		
44013020	Pellets	Free	—
<b>Other</b>			
44013040	Sawdust	Free	—
44013080	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated		
44021000	Of bamboo	Free	—
44029000	Other	Free	—
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared		
44031000	Treated with paint, stains, creosote or other preservatives	Free	m <sup>3</sup>
440320	Other, coniferous		
Spruce of the species ' <i>Picea abies</i> Karst.' or silver fir ( <i>Abies alba</i> Mill.)			
44032011	Sawlogs	Free	m <sup>3</sup>
44032019	Other	Free	m <sup>3</sup>
Pine of the species ' <i>Pinus sylvestris</i> L.'			
44032031	Sawlogs	Free	m <sup>3</sup>
44032039	Other	Free	m <sup>3</sup>
Other			
44032091	Sawlogs	Free	m <sup>3</sup>
44032099	Other	Free	m <sup>3</sup>
Other, of tropical wood specified in subheading note 1 to this chapter			
44034100	Dark red meranti, light red meranti and meranti bakau	Free	m <sup>3</sup>
440349	Other		
44034910	Acajou d'Afrique, iroko and sapelli	Free	m <sup>3</sup>
44034935	Okoumé and sipo	Free	m <sup>3</sup>
44034995	Other	Free	m <sup>3</sup>

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other			
440391	Of oak ( <i>Quercus</i> spp.)		
44039110	Sawlogs	Free	m <sup>3</sup>
44039190	Other	Free	m <sup>3</sup>
440392	Of beech ( <i>Fagus</i> spp.)		
44039210	Sawlogs	Free	m <sup>3</sup>
44039290	Other	Free	m <sup>3</sup>
440399	Other		
44039910	Of poplar	Free	m <sup>3</sup>
44039930	Of eucalyptus	Free	m <sup>3</sup>
Of birch			
44039951	Sawlogs	Free	m <sup>3</sup>
44039959	Other	Free	m <sup>3</sup>
44039995	Other	Free	m <sup>3</sup>
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like		
44041000	Coniferous	Free	—
44042000	Non-coniferous	Free	—
44050000	Wood wool; wood flour	Free	—
4406	Railway or tramway sleepers (cross-ties) of wood		
44061000	Not impregnated	Free	m <sup>3</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

44069000	Other	Free	m <sup>3</sup>
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm		
440710	Coniferous		
44071015	Sanded; end-jointed, whether or not planed or sanded	Free	m <sup>3</sup>
Other			
Planed			
44071031	Spruce of the species ' <i>Picea abies</i> Karst.' or silver fir ( <i>Abies alba</i> Mill.)	Free	m <sup>3</sup>
44071033	Pine of the species ' <i>Pinus sylvestris</i> L.'	Free	m <sup>3</sup>
44071038	Other	Free	m <sup>3</sup>
Other			
44071091	Spruce of the species ' <i>Picea abies</i> Karst.' or silver fir ( <i>Abies alba</i> Mill.)	Free	m <sup>3</sup>
44071093	Pine of the species ' <i>Pinus sylvestris</i> L.'	Free	m <sup>3</sup>
44071098	Other	Free	m <sup>3</sup>
Of tropical wood specified in subheading note 1 to this chapter			
440721	Mahogany ( <i>Swietenia</i> spp.)		
44072110	Sanded; end-jointed, whether or not planed or sanded	4,9 <sup>(59)</sup>	m <sup>3</sup>
Other			
44072191	Planed	4 <sup>(39)</sup>	m <sup>3</sup>

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

44072199	Other	Free	m <sup>3</sup>
440722	Virola, imbuia and balsa		
44072210	Sanded; end-jointed, whether or not planed or sanded	4,9 <sup>(59)</sup>	m <sup>3</sup>
Other			
44072291	Planed	4 <sup>(39)</sup>	m <sup>3</sup>
44072299	Other	Free	m <sup>3</sup>
440725	Dark red meranti, light red meranti and meranti bakau		
44072510	End-jointed, whether or not planed or sanded	4,9 <sup>(59)</sup>	m <sup>3</sup>
Other			
44072530	Planed	4 <sup>(39)</sup>	m <sup>3</sup>
44072550	Sanded	4,9 <sup>(59)</sup>	m <sup>3</sup>
44072590	Other	Free	m <sup>3</sup>
440726	White lauan, white meranti, white seraya, yellow meranti and alan		
44072610	End-jointed, whether or not planed or sanded	4,9 <sup>(59)</sup>	m <sup>3</sup>
Other			
44072630	Planed	4 <sup>(39)</sup>	m <sup>3</sup>
44072650	Sanded	4,9 <sup>(59)</sup>	m <sup>3</sup>
44072690	Other	Free	m <sup>3</sup>
440727	Sapelli		
44072710	Sanded; end-jointed, whether or not planed or sanded	4,9 <sup>(59)</sup>	m <sup>3</sup>
Other			
44072791	Planed	4 <sup>(39)</sup>	m <sup>3</sup>
44072799	Other	Free	m <sup>3</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

440728	Iroko		
44072810	Sanded; end-jointed, whether or not planed or sanded	4,9 <sup>(59)</sup>	m <sup>3</sup>
Other			
44072891	Planed	4 <sup>(39)</sup>	m <sup>3</sup>
44072899	Other	Free	m <sup>3</sup>
440729	Other		
44072915	End-jointed, whether or not planed or sanded	4,9 <sup>(59)</sup>	m <sup>3</sup>
Other			
<p>Acajou d'Afrique, azobé, dibétou, ilomba, jelutong, jongkong, kapur, kempas, keruing, limba, makoré, mansonia, merbau, obeche, okoumé, palissandre de Rio, palissandre de Para, palissandre de Rose, ramin, sipo, teak and tiana</p>			
Planed			
44072920	Palissandre de Para, palissandre de Rio and palissandre de Rose	4,9 <sup>(39)</sup>	m <sup>3</sup>
44072925	Other	4 <sup>(39)</sup>	m <sup>3</sup>
44072945	Sanded	4,9 <sup>(59)</sup>	m <sup>3</sup>
Other			
44072961	Azobé	Free	m <sup>3</sup>
44072968	Other	Free	m <sup>3</sup>
Other			
44072983	Planed	4 <sup>(39)</sup>	m <sup>3</sup>
44072985	Sanded	4,9 <sup>(59)</sup>	m <sup>3</sup>
44072995	Other	Free	m <sup>3</sup>

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other			
440791	Of oak ( <i>Quercus</i> spp.)		
44079115	Sanded; end-jointed, whether or not planed or sanded	Free	m <sup>3</sup>
Other			
Planed			
44079131	Blocks, strips and friezes for parquet or wood block flooring, not assembled	Free	m <sup>2</sup>
44079139	Other	Free	m <sup>3</sup>
44079190	Other	Free	m <sup>3</sup>
44079200	Of beech ( <i>Fagus</i> spp.)	Free	m <sup>3</sup>
440793	Of maple ( <i>Acer</i> spp.)		
44079310	Planed; end-jointed, whether or not planed or sanded	Free	m <sup>3</sup>
Other			
44079391	Sanded	2,5	m <sup>3</sup>
44079399	Other	Free	m <sup>3</sup>
440794	Of cherry ( <i>Prunus</i> spp.)		
44079410	Planed; end-jointed, whether or not planed or sanded	Free	m <sup>3</sup>
Other			
44079491	Sanded	2,5	m <sup>3</sup>
44079499	Other	Free	m <sup>3</sup>
440795	Of ash ( <i>Fraxinus</i> spp.)		
44079510	Planed; end-jointed, whether or not planed or sanded	Free	m <sup>3</sup>
Other			
44079591	Sanded	2,5	m <sup>3</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

44079599	Other	Free	m <sup>3</sup>
440799	Other		
44079920	End-jointed, whether or not planed or sanded	Free	m <sup>3</sup>
Other			
44079925	Planed	Free	m <sup>3</sup>
44079940	Sanded	2,5	m <sup>3</sup>
Other			
44079991	Of poplar	Free	m <sup>3</sup>
44079996	Of tropical wood	Free	m <sup>3</sup>
44079998	Other	Free	m <sup>3</sup>
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm		
440810	Coniferous		
44081015	Planed; sanded; end-jointed, whether or not planed or sanded	3	m <sup>3</sup>
Other			
44081091	Small boards for the manufacture of pencils <sup>(3)</sup>	Free	m <sup>3</sup>
Other			
44081093	Of a thickness not exceeding 1 mm	4	m <sup>3</sup>
44081099	Of a thickness exceeding 1 mm	4	m <sup>3</sup>

Of tropical wood specified in



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

subheading note 1 to  
 this chapter

440831	Dark red meranti, light red meranti and meranti bakau		
44083111	End-jointed, whether or not planed or sanded	4,9	m <sup>3</sup>
Other			
44083121	Planed	4	m <sup>3</sup>
44083125	Sanded	4,9	m <sup>3</sup>
44083130	Other	6	m <sup>3</sup>
440839	Other		
Acajou d'Afrique, limba, mahogany ( <i>Swietenia</i> spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola and white lauan			
44083915	Sanded; end-jointed, whether or not planed or sanded	4,9	m <sup>3</sup>
Other			
44083921	Planed	4	m <sup>3</sup>
Other			
44083931	Of a thickness not exceeding 1 mm	6	m <sup>3</sup>
44083935	Of a thickness exceeding 1 mm	6	m <sup>3</sup>
Other			
44083955	Planed; sanded; end- jointed, whether or not planed or sanded	3	m <sup>3</sup>
Other			
44083970	Small boards for the manufacture of pencils <sup>(3)</sup>	Free	m <sup>3</sup>
Other			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

44083985	Of a thickness not exceeding 1 mm	4	m <sup>3</sup>
44083995	Of a thickness exceeding 1 mm	4	m <sup>3</sup>
440890	Other		
44089015	Planed; sanded; end-jointed, whether or not planed or sanded	3	m <sup>3</sup>
Other			
44089035	Small boards for the manufacture of pencils <sup>(3)</sup>	Free	m <sup>3</sup>
Other			
44089085	Of a thickness not exceeding 1 mm	4	m <sup>3</sup>
44089095	Of a thickness exceeding 1 mm	4	m <sup>3</sup>
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed		
440910	Coniferous		
44091011	Mouldings for frames for paintings, photographs, mirrors or similar objects	Free	m
44091018	Other	Free	—
Non-coniferous			
44092100	Of bamboo	Free	—
440929	Other		
44092910	Mouldings for frames for paintings,	Free	m

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	photographs, mirrors or similar objects		
Other			
44092991	Blocks, strips and friezes for parquet or wood block flooring, not assembled	Free	m <sup>2</sup>
44092999	Other	Free	—
4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances		
Of wood			
441011	Particle board		
44101110	Unworked or not further worked than sanded	7	m <sup>3</sup>
44101130	Surface-covered with melamine- impregnated paper	7	m <sup>3</sup>
44101150	Surface-covered with decorative laminates of plastics	7	m <sup>3</sup>
44101190	Other	7	m <sup>3</sup>
441012	Oriented strand board (OSB)		
44101210	Unworked or not further worked than sanded	7	m <sup>3</sup>
44101290	Other	7	m <sup>3</sup>
44101900	Other	7	m <sup>3</sup>
44109000	Other	7	m <sup>3</sup>
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	resins or other organic substances		
Medium density fibreboard (MDF)			
441112	Of a thickness not exceeding 5 mm		
44111210	Not mechanically worked or surface covered	7	m <sup>2</sup>
44111290	Other	7	m <sup>2</sup>
441113	Of a thickness exceeding 5 mm but not exceeding 9 mm		
44111310	Not mechanically worked or surface covered	7	m <sup>2</sup>
44111390	Other	7	m <sup>2</sup>
441114	Of a thickness exceeding 9 mm		
44111410	Not mechanically worked or surface covered	7	m <sup>2</sup>
44111490	Other	7	m <sup>2</sup>
Other			
441192	Of a density exceeding 0,8 g/cm <sup>3</sup>		
44119210	Not mechanically worked or surface covered	7	m <sup>2</sup>
44119290	Other	7	m <sup>2</sup>
441193	Of a density exceeding 0,5 g/cm <sup>3</sup> but not exceeding 0,8 g/cm <sup>3</sup>		
44119310	Not mechanically worked or surface covered	7	m <sup>2</sup>
44119390	Other	7	m <sup>2</sup>
441194	Of a density not exceeding 0,5 g/cm <sup>3</sup>		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

44119410	Not mechanically worked or surface covered	7	m <sup>2</sup>
44119490	Other	7	m <sup>2</sup>
4412	Plywood, veneered panels and similar laminated wood		
44121000	Of bamboo	10	m <sup>3</sup>
Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness			
441231	With at least one outer ply of tropical wood specified in subheading note 1 to this chapter		
44123110	Of acajou d'Afrique, dark red meranti, light red meranti, limba, mahogany ( <i>Swietenia</i> spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola or white lauan	10	m <sup>3</sup>
44123190	Other	7	m <sup>3</sup>
441232	Other, with at least one outer ply of non-coniferous wood		
44123210	Of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar	7	m <sup>3</sup>
44123290	Other	7	m <sup>3</sup>
44123900	Other	7 <sup>(1)</sup>	m <sup>3</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other			
441294	Blockboard, laminboard and battenboard		
44129410	With at least one outer ply of non-coniferous wood	10	m <sup>3</sup>
44129490	Other	6	m <sup>3</sup>
441299	Other		
44129930	Containing at least one layer of particle board	6	m <sup>3</sup>
Other			
With at least one outer ply of non-coniferous wood			
44129940	Of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar	10	m <sup>3</sup>
44129950	Other	10	m <sup>3</sup>
44129985	Other	10 <sup>(1)</sup>	m <sup>3</sup>
44130000	Densified wood, in blocks, plates, strips or profile shapes	Free	m <sup>3</sup>
441400	Wooden frames for paintings, photographs, mirrors or similar objects		
44140010	Of tropical wood specified in additional note 3 to this chapter	5,1 <sup>(59)</sup>	—
44140090	Of other wood	Free	—
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	pallets and other load boards, of wood; pallet collars of wood		
441510	Cases, boxes, crates, drums and similar packings; cable-drums		
44151010	Cases, boxes, crates, drums and similar packings	4	—
44151090	Cable-drums	3	—
441520	Pallets, box pallets and other load boards; pallet collars		
44152020	Flat pallets; pallet collars	3	p/st
44152090	Other	4	—
44160000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	Free	—
44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	Free	—
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes		
441810	Windows, French windows and their frames		
44181010	Of tropical wood specified in additional note 3 to this chapter	3	p/st <sup>(60)</sup>
44181050	Coniferous	3	p/st <sup>(60)</sup>
44181090	Of other wood	3	p/st <sup>(60)</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

441820	Doors and their frames and thresholds		
44182010	Of tropical wood specified in additional note 3 to this chapter	6 <sup>(61)</sup>	p/st <sup>(62)</sup>
44182050	Coniferous	Free	p/st <sup>(62)</sup>
44182080	Of other wood	Free	p/st <sup>(62)</sup>
44184000	Shuttering for concrete constructional work	Free	—
44185000	Shingles and shakes	Free	—
44186000	Posts and beams	Free	—
Assembled flooring panels			
44187100	For mosaic floors	3	m <sup>2</sup>
44187200	Other, multilayer	Free	m <sup>2</sup>
44187900	Other	Free	m <sup>2</sup>
441890	Other		
44189010	Glue-laminated timber	Free	—
44189080	Other	Free	—
441900	Tableware and kitchenware, of wood		
44190010	Of tropical wood specified in additional note 3 to this chapter	3 <sup>(8)</sup>	—
44190090	Of other wood	Free	—
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94		
442010	Statuettes and other ornaments, of wood		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

44201011	Of tropical wood specified in additional note 3 to this chapter	6 <sup>(61)</sup>	—
44201019	Of other wood	Free	—
442090	Other		
44209010	Wood marquetry and inlaid wood	4	m <sup>3</sup>
Other			
44209091	Of tropical wood specified in additional note 3 to this chapter	6 <sup>(61)</sup>	—
44209099	Other	Free	—
4421	Other articles of wood		
44211000	Clothes hangers	Free	p/st
442190	Other		
44219091	Of fibreboard	4	—
44219098	Other	Free	—

#### CHAPTER 45

#### CORK AND ARTICLES OF CORK

##### Note

1. This chapter does not cover:
  - (a) footwear or parts of footwear of Chapter 64;
  - (b) headgear or parts of headgear of Chapter 65; or
  - (c) articles of Chapter 95 (for example, toys, games, sports requisites).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork		
45011000	Natural cork, raw or simply prepared	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

45019000	Other	Free	—
45020000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	Free	—
4503	Articles of natural cork		
450310	Corks and stoppers		
45031010	Cylindrical	4,7	—
45031090	Other	4,7	—
45039000	Other	4,7	—
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork		
450410	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		
Corks and stoppers			
45041011	For sparkling wine, including those with discs of natural cork	4,7	—
45041019	Other	4,7	—
Other			
45041091	With a binding substance	4,7	—
45041099	Other	4,7	—
450490	Other		
45049020	Corks and stoppers	4,7	—
45049080	Other	4,7	—

*Changes to legislation: There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

## CHAPTER 46

### MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

#### Notes

1. In this chapter, the expression ‘plaiting materials’ means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This chapter does not cover:
  - (a) wallcoverings of heading 4814;
  - (b) twine, cordage, ropes or cables, plaited or not (heading 5607);
  - (c) footwear or headgear or parts thereof of Chapter 64 or 65;
  - (d) vehicles or bodies for vehicles of basketware (Chapter 87); or
  - (e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading 4601, the expression ‘plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands’ means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Mats, matting and screens of vegetable materials

460121	Of bamboo		
46012110	Of plaits or similar products of plaiting materials	3,7	—
46012190	Other	2,2	—
460122	Of rattan		
46012210	Of plaits or similar products of plaiting materials	3,7	—
46012290	Other	2,2	—
460129	Other		
46012910	Of plaits or similar products of plaiting materials	3,7	—
46012990	Other	2,2	—
Other			
460192	Of bamboo		
46019205	Plaits and similar products of plaiting materials, whether or not assembled into strips	Free	—
Other			
46019210	Of plaits or similar products of plaiting materials	3,7	—
46019290	Other	2,2	—
460193	Of rattan		
46019305	Plaits and similar products of plaiting materials, whether or not assembled into strips	Free	—
Other			
46019310	Of plaits or similar products of plaiting materials	3,7	—
46019390	Other	2,2	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

460194	Of other vegetable materials		
46019405	Plaits and similar products of plaiting materials, whether or not assembled into strips	Free	—
<b>Other</b>			
46019410	Of plaits or similar products of plaiting materials	3,7	—
46019490	Other	2,2	—
460199	Other		
46019905	Plaits and similar products of plaiting materials, whether or not assembled into strips	1,7	—
<b>Other</b>			
46019910	Of plaits or similar products of plaiting materials	4,7	—
46019990	Other	2,7	—
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah		
<b>Of vegetable materials</b>			
46021100	Of bamboo	3,7	—
46021200	Of rattan	3,7	—
460219	Other		
46021910	Straw envelopes for bottles	1,7	—
46021990	Other	3,7	—
46029000	Other	4,7	—

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

## SECTION X

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF**

## CHAPTER 47

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD**

## Note

- For the purposes of heading 4702, the expression 'chemical wood pulp, dissolving grades' means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0,15 % by weight.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
470100	Mechanical wood pulp		
47010010	Thermo-mechanical wood pulp	Free	kg 90 % sdt
47010090	Other	Free	kg 90 % sdt
47020000	Chemical wood pulp, dissolving grades	Free	kg 90 % sdt
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades		
Unbleached			
47031100	Coniferous	Free	kg 90 % sdt
47031900	Non-coniferous	Free	kg 90 % sdt
Semi-bleached or bleached			
47032100	Coniferous	Free	kg 90 % sdt
47032900	Non-coniferous	Free	kg 90 % sdt
4704	Chemical wood pulp, sulphite, other than dissolving grades		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Unbleached			
47041100	Coniferous	Free	kg 90 % sdt
47041900	Non-coniferous	Free	kg 90 % sdt
Semi-bleached or bleached			
47042100	Coniferous	Free	kg 90 % sdt
47042900	Non-coniferous	Free	kg 90 % sdt
47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	Free	kg 90 % sdt
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material		
47061000	Cotton linters pulp	Free	—
47062000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free	kg 90 % sdt
47063000	Other, of bamboo	Free	kg 90 % sdt
Other			
47069100	Mechanical	Free	kg 90 % sdt
47069200	Chemical	Free	kg 90 % sdt
47069300	Semi-chemical	Free	kg 90 % sdt
4707	Recovered (waste and scrap) paper or paperboard		
47071000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	Free	—
47072000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

470730	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)		
47073010	Old and unsold newspapers and magazines, telephone directories, brochures and printed advertising material	Free	—
47073090	Other	Free	—
470790	Other, including unsorted waste and scrap		
47079010	Unsorted	Free	—
47079090	Sorted	Free	—

#### CHAPTER 48

### PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

#### Notes

1. For the purposes of this chapter, except where the context otherwise requires, a reference to 'paper' includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).
2. This chapter does not cover:
  - (a) articles of Chapter 30;
  - (b) stamping foils of heading 3212;
  - (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401) or with polishes, creams or similar preparations (heading 3405);
  - (e) sensitised paper or paperboard of headings 3701 to 3704;
  - (f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
  - (g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wallcoverings of heading 4814 (Chapter 39);
  - (h) articles of heading 4202 (for example, travel goods);
  - (ij) articles of Chapter 46 (manufactures of plaiting material);



- (k) paper yarn or textile articles of paper yarn (Section XI);
  - (l) articles of Chapter 64 or 65;
  - (m) abrasive paper or paperboard (heading 6805) or paper- or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this chapter);
  - (n) metal foil backed with paper or paperboard (generally Section XIV or XV);
  - (o) articles of heading 9209; or
  - (p) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, supercalendering, glazing or similar finishing, false watermarking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this chapter, the expression ‘newsprint’ means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2,5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.
5. For the purposes of heading 4802, the expressions ‘paper and paperboard, of a kind used for writing, printing or other graphic purposes’ and ‘non-perforated punchcards and punch-tape paper’ mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
- For paper or paperboard weighing not more than 150 g/m<sup>2</sup>:
- (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
    - 1. weighing not more than 80 g/m<sup>2</sup>, or
    - 2. coloured throughout the mass; or
  - (b) containing more than 8 % ash, and
    - 1. weighing not more than 80 g/m<sup>2</sup>, or
    - 2. coloured throughout the mass; or
  - (c) containing more than 3 % ash and having a brightness of 60 % or more; or
  - (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2,5 kPa·m<sup>2</sup>/g; or
  - (e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2,5 kPa·m<sup>2</sup>/g.

- For paper or paperboard weighing more than 150 g/m<sup>2</sup>:
  - (a) coloured throughout the mass; or
  - (b) having a brightness of 60 % or more, and
    - 1. a caliper of 225 micrometres (microns) or less, or
    - 2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or
  - (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

- 6. In this chapter, 'kraft paper and paperboard' means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the nomenclature.
- 8. Headings 4801 and 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
  - (a) in strips or rolls of a width exceeding 36 cm; or
  - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9. For the purposes of heading 4814, the expression 'wallpaper and similar wallcoverings' applies only to:
  - (a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
    - (1) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
    - (2) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
    - (3) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
    - (4) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
  - (b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
  - (c) wallcoverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wallcoverings, are to be classified in heading 4823.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for jacquard or similar machines and paper lace.
12. Except for the goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods fall in Chapter 49.

**Subheading notes**

1. For the purposes of subheadings 4804 11 and 4804 19, ‘kraftliner’ means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight (g/m <sup>2</sup> )	Minimum Mullen bursting strength (kPa)
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804 21 and 4804 29, ‘sack kraft paper’ means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:

- (a) having a Mullen burst index of not less than 3,7 kPa·m<sup>2</sup>/g and a stretch factor of more than 4,5 % in the cross direction and of more than 2 % in the machine direction;
- (b) having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight (g/m <sup>2</sup> )	Minimum tear (mN)		Minimum tensile (kN/m)	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1 510	1,9	6
70	830	1 790	2,3	7,2
80	965	2 070	2,8	8,3

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

100	1 230	2 635	3,7	10,6
115	1 425	3 060	4,4	12,3

3. For the purposes of subheading 4805 11, 'semi-chemical fluting paper' means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,8 newtons/g/m<sup>2</sup> at 50 % relative humidity, at 23 °C.
4. Subheading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1,4 newtons/g/m<sup>2</sup> at 50 % relative humidity, at 23 °C.
5. Subheadings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m<sup>2</sup>/g.
6. For the purposes of subheading 4805 30, 'sulphite wrapping paper' means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1,47 kPa·m<sup>2</sup>/g.
7. For the purposes of subheading 4810 22, 'lightweight coated paper' means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
48010000	Newsprint, in rolls or sheets	Free	—
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; handmade paper and paperboard		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

48021000	Handmade paper and paperboard	Free	—
48022000	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard	Free	—
480240	Wallpaper base		
48024010	Not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres	Free	—
48024090	Other	Free	—
Other paper and paperboard, not containing fibres obtained by a mechanical or chemical process or of which not more than 10 % by weight of the total fibre content consists of such fibres			
48025400	Weighing less than 40 g/m <sup>2</sup>	Free	—
480255	Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls		
48025515	Weighing 40 g/m <sup>2</sup> or more but less than 60 g/m <sup>2</sup>	Free	—
48025525	Weighing 60 g/m <sup>2</sup> or more but less than 75 g/m <sup>2</sup>	Free	—
48025530	Weighing 75 g/m <sup>2</sup> or more but less than 80 g/m <sup>2</sup>	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

48025590	Weighing 80 g/m <sup>2</sup> or more	Free	—
480256	Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
48025620	With one side measuring 297 mm and the other side measuring 210 mm (A4 format)	Free	—
48025680	Other	Free	—
48025700	Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	Free	—
480258	Weighing more than 150 g/m <sup>2</sup>		
48025810	In rolls	Free	—
48025890	Other	Free	—
Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process			
480261	In rolls		
48026115	Weighing less than 72 g/m <sup>2</sup> and of which more than 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process	Free	—
48026180	Other	Free	—
48026200	In sheets with one side not exceeding 435 mm and the other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	side not exceeding 297 mm in the unfolded state		
48026900	Other	Free	—
480300	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets		
48030010	Cellulose wadding	Free	—
Creped paper and webs of cellulose fibres (tissues), weighing, per ply			
48030031	Not more than 25 g/ m <sup>2</sup>	Free	—
48030039	More than 25 g/m <sup>2</sup>	Free	—
48030090	Other	Free	—
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803		
Kraftliner			
480411	Unbleached		
Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

48041111	Weighing less than 150 g/m <sup>2</sup>	Free	—
48041115	Weighing 150 g/m <sup>2</sup> or more but less than 175 g/m <sup>2</sup>	Free	—
48041119	Weighing 175 g/m <sup>2</sup> or more	Free	—
48041190	Other	Free	—
480419	Other		
Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process			
Composed of one or more layers unbleached and an outside layer bleached, semi-bleached or coloured, weighing per m <sup>2</sup>			
48041912	Less than 175 g	Free	—
48041919	175 g or more	Free	—
48041930	Other	Free	—
48041990	Other	Free	—
Sack kraft paper			
480421	Unbleached		
48042110	Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	—
48042190	Other	Free	—
480429	Other		
48042910	Of which not less than 80 % by weight of the total fibre	Free	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	content consists of coniferous fibres obtained by the chemical sulphate or soda process		
48042990	Other	Free	—
Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less			
480431	Unbleached		
Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process			
48043151	Kraft electro-technical insulating paper	Free	—
48043158	Other	Free	—
48043180	Other	Free	—
480439	Other		
Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process			
48043951	Bleached uniformly throughout the mass	Free	—
48043958	Other	Free	—
48043980	Other	Free	—
Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>			
480441	Unbleached		
48044191	Saturating kraft	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

48044198	Other	Free	—
48044200	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	Free	—
48044900	Other	Free	—
Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more			
48045100	Unbleached	Free	—
48045200	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	Free	—
480459	Other		
48045910	Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	Free	—
48045990	Other	Free	—
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter		
Fluting paper			
48051100	Semi-chemical fluting paper	Free	—
48051200	Straw fluting paper	Free	—
480519	Other		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

48051910	Wellenstoff	Free	—
48051990	Other	Free	—
Testliner (recycled liner board)			
48052400	Weighing 150 g/m <sup>2</sup> or less	Free	—
48052500	Weighing more than 150 g/m <sup>2</sup>	Free	—
480530	Sulphite wrapping paper		
48053010	Weighing less than 30 g/m <sup>2</sup>	Free	—
48053090	Weighing 30 g/m <sup>2</sup> or more	Free	—
48054000	Filter paper and paperboard	Free	—
48055000	Felt paper and paperboard	Free	—
Other			
48059100	Weighing 150 g/m <sup>2</sup> or less	Free	—
48059200	Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	Free	—
480593	Weighing 225 g/m <sup>2</sup> or more		
48059320	Made from recovered paper	Free	—
48059380	Other	Free	—
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets		
48061000	Vegetable parchment	Free	—
48062000	Greaseproof papers	Free	—
48063000	Tracing papers	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

480640	Glassine and other glazed transparent or translucent papers		
48064010	Glassine papers	Free	—
48064090	Other	Free	—
480700	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets		
48070030	Made from recovered paper, whether or not covered with paper	Free	—
48070080	Other	Free	—
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803		
48081000	Corrugated paper and paperboard, whether or not perforated	Free	—
48082000	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	Free	—
48083000	Other kraft paper, creped or crinkled, whether or not embossed or perforated	Free	—
48089000	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets		
48092000	Self-copy paper	Free	—
480990	Other		
48099010	Carbon or similar copying papers	Free	—
48099090	Other	Free	—
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size		
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres		
481013	In rolls		
48101320	Paper and paperboard of a kind used	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard, weighing not more than 150 g/m <sup>2</sup>		
48101380	Other	Free	—
481014	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
48101420	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard, weighing not more than 150 g/m <sup>2</sup>	Free	—
48101480	Other	Free	—
481019	Other		
48101910	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard, weighing not more than 150 g/m <sup>2</sup>	Free	—
48101990	Other	Free	—

Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process

**Changes to legislation:** There are currently no known outstanding effects for the  
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481022	Lightweight coated paper		
48102210	In rolls of a width exceeding 15 cm or in sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state	Free	—
48102290	Other	Free	—
481029	Other		
48102930	In rolls	Free	—
48102980	Other	Free	—
Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes			
48103100	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	Free	—
481032	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>		
48103210	Coated with kaolin	Free	—
48103290	Other	Free	—
48103900	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other paper and paperboard			
481092	Multi-ply		
48109210	Each layer bleached	Free	—
48109230	With only one outer layer bleached	Free	—
48109290	Other	Free	—
481099	Other		
48109910	Bleached paper and paperboard, coated with kaolin	Free	—
48109930	Coated with mica powder	Free	—
48109990	Other	Free	—
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810		
48111000	Tarred, bituminised or asphalted paper and paperboard	Free	—
Gummed or adhesive paper and paperboard			
481141	Self-adhesive		
48114120	Of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber	Free	—
48114190	Other	Free	—
48114900	Other	Free	—



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Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives)			
48115100	Bleached, weighing more than 150 g/m <sup>2</sup>	Free	—
48115900	Other	Free	—
48116000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	Free	—
48119000	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	Free	—
48120000	Filter blocks, slabs and plates, of paper pulp	Free	—
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes		
48131000	In the form of booklets or tubes	Free	—
48132000	In rolls of a width not exceeding 5 cm	Free	—
481390	Other		
48139010	In rolls of a width exceeding 5 cm but not exceeding 15 cm	Free	—
48139090	Other	Free	—
4814	Wallpaper and similar wallcoverings; window transparencies of paper		
48141000	'Ingrain' paper	Free	—
48142000	Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	grained, embossed, coloured, design-printed or otherwise decorated layer of plastics		
481490	Other		
48149010	Wallpaper and similar wallcoverings, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated paper, coated or covered with transparent protective plastics	Free	—
48149080	Other	Free	—
4815			
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes		
48162000	Self-copy paper	Free	—
48169000	Other	Free	—
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		
48171000	Envelopes	Free	—
48172000	Letter cards, plain postcards and correspondence cards	Free	—

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48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Free	—
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bedsheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres		
481810	Toilet paper		
48181010	Weighing, per ply, 25 g/m <sup>2</sup> or less	Free	—
48181090	Weighing, per ply, more than 25 g/m <sup>2</sup>	Free	—
481820	Handkerchiefs, cleansing or facial tissues and towels		
48182010	Handkerchiefs and cleansing or facial tissues	Free	—
Hand towels			
48182091	In rolls	Free	—
48182099	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

48183000	Tablecloths and serviettes	Free	—
481840	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles		
Sanitary towels, tampons and similar articles			
48184011	Sanitary towels	Free	—
48184013	Tampons	Free	—
48184019	Other	Free	—
Napkins and napkin liners for babies and similar sanitary articles			
48184091	Napkins and napkin liners for babies	Free	—
48184099	Other (for example, incontinence care articles)	Free	—
48185000	Articles of apparel and clothing accessories	Free	—
481890	Other		
48189010	Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	Free	—
48189090	Other	Free	—
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like		

**Changes to legislation:** There are currently no known outstanding effects for the  
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48191000	Cartons, boxes and cases, of corrugated paper or paperboard	Free	—
48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	Free	—
48193000	Sacks and bags, having a base of a width of 40 cm or more	Free	—
48194000	Other sacks and bags, including cones	Free	—
48195000	Other packing containers, including record sleeves	Free	—
48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	Free	—
4820	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard		
482010	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

48201010	Registers, account books, order books and receipt books	Free	—
48201030	Notebooks, letter pads and memorandum pads	Free	—
48201050	Diaries	Free	—
48201090	Other	Free	—
48202000	Exercise books	Free	—
48203000	Binders (other than book covers), folders and file covers	Free	—
48204000	Manifold business forms and interleaved carbon sets	Free	—
48205000	Albums for samples or for collections	Free	—
48209000	Other	Free	—
4821	Paper or paperboard labels of all kinds, whether or not printed		
482110	Printed		
48211010	Self-adhesive	Free	—
48211090	Other	Free	—
482190	Other		
48219010	Self-adhesive	Free	—
48219090	Other	Free	—
4822	Bobbins, spools, cops and similar supports, of paper pulp, paper or paperboard (whether or not perforated or hardened)		
48221000	Of a kind used for winding textile yarn	Free	—
48229000	Other	Free	—
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut		

**Changes to legislation:** There are currently no known outstanding effects for the  
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	to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres		
48232000	Filter paper and paperboard	Free	—
48234000	Rolls, sheets and dials, printed for self-recording apparatus	Free	—
Trays, dishes, plates, cups and the like, of paper or paperboard			
48236100	Of bamboo	Free	—
482369	Other		
48236910	Trays, dishes and plates	Free	—
48236990	Other	Free	—
482370	Moulded or pressed articles of paper pulp		
48237010	Moulded trays and boxes for packing eggs	Free	—
48237090	Other	Free	—
482390	Other		
48239040	Paper and paperboard, of a kind used for writing, printing or other graphic purposes	Free	—
48239085	Other	Free	—

#### CHAPTER 49

### PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

#### Notes

1. This chapter does not cover:
  - (a) photographic negatives or positives on transparent bases (Chapter 37);
  - (b) maps, plans or globes, in relief, whether or not printed (heading 9023);
  - (c) playing cards or other goods of Chapter 95; or

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (d) original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, antiques of an age exceeding 100 years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term ‘printed’ also means reproduced by means of a duplicating machine, produced under the control of an automatic data-processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 4901, whether or not containing advertising material.
4. Heading 4901 also covers:
- (a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
- (b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 4911.

5. Subject to note 3 to this chapter, heading 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist propaganda). Such publications are to be classified in heading 4911.
6. For the purposes of heading 4903, the expression ‘children's picture books’ means books for children in which the pictures form the principal interest and the text is subsidiary.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets		
49011000	In single sheets, whether or not folded	Free	—
Other			
49019100	Dictionaries and encyclopaedias, and serial instalments thereof	Free	—



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49019900	Other	Free	—
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material		
49021000	Appearing at least four times a week	Free	—
49029000	Other	Free	—
49030000	Children's picture, drawing or colouring books	Free	—
49040000	Music, printed or in manuscript, whether or not bound or illustrated	Free	—
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed		
49051000	Globes	Free	—
Other			
49059100	In book form	Free	—
49059900	Other	Free	—
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	Free	—
490700	Unused postage, revenue or similar stamps of current or new issue in the		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title		
49070010	Postage, revenue and similar stamps	Free	—
49070030	Banknotes	Free	—
49070090	Other	Free	—
4908	Transfers (decalcomanias)		
49081000	Transfers (decalcomanias), vitrifiable	Free	—
49089000	Other	Free	—
49090000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Free	—
49100000	Calendars of any kind, printed, including calendar blocks	Free	—
4911	Other printed matter, including printed pictures and photographs		
491110	Trade advertising material, commercial catalogues and the like		
49111010	Commercial catalogues	Free	—
49111090	Other	Free	—
Other			

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49119100	Pictures, designs and photographs	Free	—
49119900	Other	Free	—

## SECTION XI

### TEXTILES AND TEXTILE ARTICLES

#### Notes

1. This section does not cover:
  - (a) animal brush-making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0511);
  - (b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil-presses or the like (heading 5911);
  - (c) cotton linters or other vegetable materials of Chapter 14;
  - (d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;
  - (e) articles of heading 3005 or 3006; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;
  - (f) sensitised textiles of headings 3701 to 3704;
  - (g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
  - (h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
  - (ij) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
  - (k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 4303 or 4304;
  - (l) articles of textile materials of heading 4201 or 4202;
  - (m) products or articles of Chapter 48 (for example, cellulose wadding);
  - (n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
  - (o) hairnets or other headgear or parts thereof of Chapter 65;
  - (p) goods of Chapter 67;
  - (q) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;
  - (r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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- (s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
- (v) articles of Chapter 97.

2.

- (A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

- (B) For the purposes of the above rule:
  - (a) gimped horsehair yarn (heading 5110) and metallised yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - (b) the choice of the appropriate heading shall be effected by determining first the chapter and then the applicable heading within that chapter, disregarding any materials not classified in that chapter;
  - (c) when both Chapters 54 and 55 are involved with any other chapter, Chapters 54 and 55 are to be treated as a single chapter;
  - (d) where a chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in note 3, 4, 5 or 6 below.

3.

- (A) For the purposes of this section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as 'twine, cordage, ropes and cables':
  - (a) of silk or waste silk, measuring more than 20 000 decitex;
  - (b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 decitex;
  - (c) of true hemp or flax:
    - (1) polished or glazed, measuring 1 429 decitex or more; or
    - (2) not polished or glazed, measuring more than 20 000 decitex;
  - (d) of coir, consisting of three or more plies;
  - (e) of other vegetable fibres, measuring more than 20 000 decitex; or

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- (f) reinforced with metal thread.
- (B) Exceptions:
- (a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - (b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than five turns per metre of Chapter 54;
  - (c) silkworm gut of heading 5006, and monofilaments of Chapter 54;
  - (d) metallised yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
  - (e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.
- 4.
- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression ‘put up for retail sale’ in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - (1) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - (2) 125 g in other cases;
  - (b) in balls, hanks or skeins of a weight not exceeding:
    - (1) 85 g in the case of man-made filament yarn of less than 3 000 decitex, silk or silk waste;
    - (2) 125 g in the case of all other yarns of less than 2 000 decitex; or
    - (3) 500 g in other cases;
  - (c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
    - (1) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - (2) 125 g in other cases.
- (B) Exceptions:
- (a) single yarn of any textile material, except:
    - (1) single yarn of wool or fine animal hair, unbleached; and
    - (2) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 decitex;
  - (b) multiple (folded) or cabled yarn, unbleached:
    - (1) of silk or waste silk, however put up; or

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- (2) of other textile material except wool or fine animal hair, in hanks or skeins;
  - (c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
  - (d) single, multiple (folded) or cabled yarn of any textile material:
    - (1) in cross-reeled hanks or skeins; or
    - (2) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 5204, 5401 and 5508, the expression ‘sewing thread’ means multiple (folded) or cabled yarn:
- (a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1 000 grams;
  - (b) dressed for use as sewing thread; and
  - (c) with a final ‘Z’ twist.
6. For the purposes of this section, the expression ‘high-tenacity yarn’ means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

— single yarn of nylon or other polyamides, or of polyesters:	60 cN/tex,
— multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters:	53 cN/tex,
— single, multiple (folded) or cabled yarn of viscose rayon:	27 cN/tex.

7. For the purposes of this section, the expression ‘made up’ means:
- (a) cut otherwise than into squares or rectangles;
  - (b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, tablecloths, scarf squares, blankets);
  - (c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - (d) cut to size and having undergone a process of drawn thread work;
  - (e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - (f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:
  - (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of note 7 above; and
  - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this section.
11. For the purposes of this section, the expression 'impregnated' includes 'dipped'.
12. For the purposes of this section, the expression 'polyamides' includes 'aramids'.
13. For the purposes of this section and, where applicable, throughout the nomenclature, the expression 'elastomeric yarn' means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings, even if put up in sets for retail sale. For the purposes of this note, the expression 'textile garments' means garments of headings 6101 to 6114 and headings 6201 to 6211.

#### **Subheading notes**

1. In this section and, where applicable, throughout the nomenclature, the following expressions have the meanings hereby assigned to them:
  - (a) 'Unbleached yarn':

Yarn which:

    - (1) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
    - (2) is of indeterminate colour (grey yarn), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).
  - (b) 'Bleached yarn':

Yarn which:

    - (1) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
    - (2) consists of a mixture of unbleached and bleached fibres; or
    - (3) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) ‘Coloured (dyed or printed) yarn’:

Yarn which:

- (1) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (2) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (3) is obtained from slivers or rovings which have been printed; or
- (4) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(d) ‘Unbleached woven fabric’:

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) ‘Bleached woven fabric’:

Woven fabric which:

- (1) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (2) consists of bleached yarn; or
- (3) consists of unbleached and bleached yarn.

(f) ‘Dyed woven fabric’:

Woven fabric which:

- (1) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (2) consists of coloured yarn of a single uniform colour.

(g) ‘Woven fabric of yarns of different colours’:

Woven fabric (other than printed woven fabric) which:

- (1) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (2) consists of unbleached or bleached yarn and coloured yarn; or
- (3) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(h) ‘Printed woven fabric’:



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Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerization does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) 'Plain weave':

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2.

(A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under note 2 to this section for the classification of a product of Chapters 50 to 55 or of heading 5809 consisting of the same textile materials.

(B) For the application of this rule:

- (a) where appropriate, only the part which determines the classification under interpretative rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface, no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

## CHAPTER 50

### SILK

CN code	Description	Conventional rate of duty (%)	Supplementary unit
50010000	Silkworm cocoons suitable for reeling	Free	—
50020000	Raw silk (not thrown)	Free	—
50030000	Silk waste (including cocoons unsuitable for reeling, yarn	Free	—

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	waste and garnetted stock)		
500400	Silk yarn (other than yarn spun from silk waste) not put up for retail sale		
50040010	Unbleached, scoured or bleached	4	—
50040090	Other	4	—
500500	Yarn spun from silk waste, not put up for retail sale		
50050010	Unbleached, scoured or bleached	2,9	—
50050090	Other	2,9	—
500600	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut		
50060010	Silk yarn	5	—
50060090	Yarn spun from noil or other silk waste; silkworm gut	2,9	—
5007	Woven fabrics of silk or of silk waste		
50071000	Fabrics of noil silk	3	m <sup>2</sup>
500720	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk		
<b>Crêpes</b>			
50072011	Unbleached, scoured or bleached	6,9	m <sup>2</sup>
50072019	Other	6,9	m <sup>2</sup>

Pongee, habutai, honan, shantung, corah and similar far eastern fabrics, wholly of silk (not mixed with noil or other silk waste or

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with other textile  
 materials)

50072021	Plain-woven, unbleached or not further processed than scoured	5,3	m <sup>2</sup>
Other			
50072031	Plain-woven	7,5	m <sup>2</sup>
50072039	Other	7,5	m <sup>2</sup>
Other			
50072041	Diaphanous fabrics (open weave)	7,2	m <sup>2</sup>
Other			
50072051	Unbleached, scoured or bleached	7,2	m <sup>2</sup>
50072059	Dyed	7,2	m <sup>2</sup>
Of yarns of different colours			
50072061	Of a width exceeding 57 cm but not exceeding 75 cm	7,2	m <sup>2</sup>
50072069	Other	7,2	m <sup>2</sup>
50072071	Printed	7,2	m <sup>2</sup>
500790	Other fabrics		
50079010	Unbleached, scoured or bleached	6,9	m <sup>2</sup>
50079030	Dyed	6,9	m <sup>2</sup>
50079050	Of yarns of different colours	6,9	m <sup>2</sup>
50079090	Printed	6,9	m <sup>2</sup>

#### CHAPTER 51

### WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

#### Note

1. Throughout the nomenclature:
  - (a) 'wool' means the natural fibre grown by sheep or lambs;

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- (b) ‘fine animal hair’ means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including angora rabbit), hare, beaver, nutria or muskrat;
- (c) ‘coarse animal hair’ means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 0502) and horsehair (heading 0511).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
5101	Wool, not carded or combed		
	Greasy, including fleece-washed wool		
51011100	Shorn wool	Free	—
51011900	Other	Free	—
	Degreased, not carbonised		
51012100	Shorn wool	Free	—
51012900	Other	Free	—
51013000	Carbonised	Free	—
5102	Fine or coarse animal hair, not carded or combed		
	Fine animal hair		
51021100	Of Kashmir (cashmere) goats	Free	—
510219	Other		
51021910	Of angora rabbit	Free	—
51021930	Of alpaca, llama or vicuna	Free	—
51021940	Of camel (including dromedary) or yak, or of angora, Tibetan or similar goats	Free	—
51021990	Of rabbit (other than angora rabbit), hare, beaver, nutria or muskrat	Free	—
51022000	Coarse animal hair	Free	—
5103	Waste of wool or of fine or coarse animal		

**Changes to legislation:** There are currently no known outstanding effects for the  
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	hair, including yarn waste but excluding garnetted stock		
510310	Noils of wool or of fine animal hair		
51031010	Not carbonised	Free	—
51031090	Carbonised	Free	—
51032000	Other waste of wool or of fine animal hair	Free	—
51033000	Waste of coarse animal hair	Free	—
51040000	Garnetted stock of wool or of fine or coarse animal hair	Free	—
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)		
51051000	Carded wool	2	—
Wool tops and other combed wool			
51052100	Combed wool in fragments	2	—
51052900	Other	2	—
Fine animal hair, carded or combed			
51053100	Of Kashmir (cashmere) goats	2	—
51053900	Other	2	—
51054000	Coarse animal hair, carded or combed	2	—
5106	Yarn of carded wool, not put up for retail sale		
510610	Containing 85 % or more by weight of wool		
51061010	Unbleached	3,8	—
51061090	Other	3,8	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

510620	Containing less than 85 % by weight of wool		
51062010	Containing 85 % or more by weight of wool and fine animal hair	4 <sup>(63)</sup>	—
<b>Other</b>			
51062091	Unbleached	4	—
51062099	Other	4	—
5107	Yarn of combed wool, not put up for retail sale		
510710	Containing 85 % or more by weight of wool		
51071010	Unbleached	3,8	—
51071090	Other	3,8	—
510720	Containing less than 85 % by weight of wool		
	Containing 85 % or more by weight of wool and fine animal hair		
51072010	Unbleached	4	—
51072030	Other	4	—
<b>Other</b>			
	Mixed solely or mainly with synthetic staple fibres		
51072051	Unbleached	4	—
51072059	Other	4	—
<b>Otherwise mixed</b>			
51072091	Unbleached	4	—
51072099	Other	4	—
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale		
510810	Carded		

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51081010	Unbleached	3,2	—
51081090	Other	3,2	—
510820	Combed		
51082010	Unbleached	3,2	—
51082090	Other	3,2	—
5109	Yarn of wool or of fine animal hair, put up for retail sale		
510910	Containing 85 % or more by weight of wool or of fine animal hair		
51091010	In balls, hanks or skeins, of a weight exceeding 125 g but not exceeding 500 g	3,8	—
51091090	Other	5	—
51099000	Other	5	—
51100000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	3,5	—
5111	Woven fabrics of carded wool or of carded fine animal hair		
	Containing 85 % or more by weight of wool or of fine animal hair		
51111100	Of a weight not exceeding 300 g/m <sup>2</sup>	8	m <sup>2</sup>
511119	Other		
51111910	Of a weight exceeding 300 g/m <sup>2</sup> but not exceeding 450 g/m <sup>2</sup>	8	m <sup>2</sup>
51111990	Of a weight exceeding 450 g/m <sup>2</sup>	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

51112000	Other, mixed mainly or solely with man-made filaments	8	m <sup>2</sup>
511130	Other, mixed mainly or solely with man-made staple fibres		
51113010	Of a weight not exceeding 300 g/m <sup>2</sup>	8	m <sup>2</sup>
51113030	Of a weight exceeding 300 g/m <sup>2</sup> but not exceeding 450 g/m <sup>2</sup>	8	m <sup>2</sup>
51113090	Of a weight exceeding 450 g/m <sup>2</sup>	8	m <sup>2</sup>
511190	Other		
51119010	Containing a total of more than 10 % by weight of textile materials of Chapter 50	7,2	m <sup>2</sup>
Other			
51119091	Of a weight not exceeding 300 g/m <sup>2</sup>	8	m <sup>2</sup>
51119093	Of a weight exceeding 300 g/m <sup>2</sup> but not exceeding 450 g/m <sup>2</sup>	8	m <sup>2</sup>
51119099	Of a weight exceeding 450 g/m <sup>2</sup>	8	m <sup>2</sup>
5112	Woven fabrics of combed wool or of combed fine animal hair		
Containing 85 % or more by weight of wool or of fine animal hair			
51121100	Of a weight not exceeding 200 g/m <sup>2</sup>	8	m <sup>2</sup>
511219	Other		
51121910	Of a weight exceeding 200 g/m <sup>2</sup>	8	m <sup>2</sup>



**Changes to legislation:** There are currently no known outstanding effects for the  
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	but not exceeding 375 g/m <sup>2</sup>		
51121990	Of a weight exceeding 375 g/m <sup>2</sup>	8	m <sup>2</sup>
51122000	Other, mixed mainly or solely with man- made filaments	8	m <sup>2</sup>
511230	Other, mixed mainly or solely with man- made staple fibres		
51123010	Of a weight not exceeding 200 g/m <sup>2</sup>	8	m <sup>2</sup>
51123030	Of a weight exceeding 200 g/m <sup>2</sup> but not exceeding 375 g/m <sup>2</sup>	8	m <sup>2</sup>
51123090	Of a weight exceeding 375 g/m <sup>2</sup>	8	m <sup>2</sup>
511290	Other		
51129010	Containing a total of more than 10 % by weight of textile materials of Chapter 50	7,2	m <sup>2</sup>
Other			
51129091	Of a weight not exceeding 200 g/m <sup>2</sup>	8	m <sup>2</sup>
51129093	Of a weight exceeding 200 g/m <sup>2</sup> but not exceeding 375 g/m <sup>2</sup>	8	m <sup>2</sup>
51129099	Of a weight exceeding 375 g/m <sup>2</sup>	8	m <sup>2</sup>
51130000	Woven fabrics of coarse animal hair or of horsehair	5,3	m <sup>2</sup>

CHAPTER 52

COTTON

Subheading note

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

1. For the purposes of subheadings 5209 42 and 5211 42, the expression ‘denim’ means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
520100	Cotton, not carded or combed		
52010010	Rendered absorbent or bleached	Free	—
52010090	Other	Free	—
5202	Cotton waste (including yarn waste and garnetted stock)		
52021000	Yarn waste (including thread waste)	Free	—
Other			
52029100	Garnetted stock	Free	—
52029900	Other	Free	—
52030000	Cotton, carded or combed	Free	—
5204	Cotton sewing thread, whether or not put up for retail sale		
Not put up for retail sale			
52041100	Containing 85 % or more by weight of cotton	4	—
52041900	Other	4	—
52042000	Put up for retail sale	5	—
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale		
Single yarn, of uncombed fibres			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

52051100	Measuring 714,29 decitex or more (not exceeding 14 metric number)	4	—
52051200	Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	—
52051300	Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	—
52051400	Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	—
520515	Measuring less than 125 decitex (exceeding 80 metric number)		
52051510	Measuring less than 125 decitex but not less than 83,33 decitex (exceeding 80 metric number but not exceeding 120 metric number)	4,4	—
52051590	Measuring less than 83,33 decitex (exceeding 120 metric number)	4	—
Single yarn, of combed fibres			
52052100	Measuring 714,29 decitex or more (not exceeding 14 metric number)	4	—
52052200	Measuring less than 714,29 decitex but	4	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
52052300	Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	—
52052400	Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	—
52052600	Measuring less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	4	—
52052700	Measuring less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	4	—
52052800	Measuring less than 83,33 decitex (exceeding 120 metric number)	4	—
Multiple (folded) or cabled yarn, of uncombed fibres			
52053100	Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4	—
52053200	Measuring per single yarn less than 714,29	4	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		
52053300	Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	—
52053400	Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	—
52053500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	—
Multiple (folded) or cabled yarn, of combed fibres			
52054100	Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4	—
52054200	Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

52054300	Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	—
52054400	Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	—
52054600	Measuring per single yarn less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	4	—
52054700	Measuring per single yarn less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	4	—
52054800	Measuring per single yarn less than 83,33 decitex (exceeding 120 metric number per single yarn)	4	—
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale		

Single yarn, of uncombed fibres

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

52061100	Measuring 714,29 decitex or more (not exceeding 14 metric number)	4	—
52061200	Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	—
52061300	Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	—
52061400	Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	—
52061500	Measuring less than 125 decitex (exceeding 80 metric number)	4	—
Single yarn, of combed fibres			
52062100	Measuring 714,29 decitex or more (not exceeding 14 metric number)	4	—
52062200	Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	—
52062300	Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number)	4	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	but not exceeding 52 metric number)		
52062400	Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	—
52062500	Measuring less than 125 decitex (exceeding 80 metric number)	4	—
Multiple (folded) or cabled yarn, of uncombed fibres			
52063100	Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4	—
52063200	Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	—
52063300	Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	—
52063400	Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

52063500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	—
Multiple (folded) or cabled yarn, of combed fibres			
52064100	Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	4	—
52064200	Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	—
52064300	Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	—
52064400	Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	—
52064500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	—

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5207	Cotton yarn (other than sewing thread) put up for retail sale		
52071000	Containing 85 % or more by weight of cotton	5	—
52079000	Other	5	—
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup>		
Unbleached			
520811	Plain weave, weighing not more than 100 g/m <sup>2</sup>		
52081110	Fabrics for the manufacture of bandages, dressings and medical gauzes	8	m <sup>2</sup>
52081190	Other	8	m <sup>2</sup>
520812	Plain weave, weighing more than 100 g/m <sup>2</sup>		
Plain weave, weighing more than 100 g/m <sup>2</sup> but not more than 130 g/m <sup>2</sup> and of a width			
52081216	Not exceeding 165 cm	8	m <sup>2</sup>
52081219	Exceeding 165 cm	8	m <sup>2</sup>
Plain weave, weighing more than 130 g/m <sup>2</sup> and of a width			
52081296	Not exceeding 165 cm	8	m <sup>2</sup>
52081299	Exceeding 165 cm	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

52081300	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52081900	Other fabrics	8	m <sup>2</sup>
Bleached			
520821	Plain weave, weighing not more than 100 g/m <sup>2</sup>		
52082110	Fabrics for the manufacture of bandages, dressings and medical gauzes	8	m <sup>2</sup>
52082190	Other	8	m <sup>2</sup>
520822	Plain weave, weighing more than 100 g/m <sup>2</sup>		
	Plain weave, weighing more than 100 g/m <sup>2</sup> but not more than 130 g/m <sup>2</sup> and of a width		
52082216	Not exceeding 165 cm	8	m <sup>2</sup>
52082219	Exceeding 165 cm	8	m <sup>2</sup>
	Plain weave, weighing more than 130 g/m <sup>2</sup> and of a width		
52082296	Not exceeding 165 cm	8	m <sup>2</sup>
52082299	Exceeding 165 cm	8	m <sup>2</sup>
52082300	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52082900	Other fabrics	8	m <sup>2</sup>
Dyed			
52083100	Plain weave, weighing not more than 100 g/m <sup>2</sup>	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

520832	Plain weave, weighing more than 100 g/m <sup>2</sup>		
Plain weave, weighing more than 100 g/m <sup>2</sup> but not more than 130 g/m <sup>2</sup> and of a width			
52083216	Not exceeding 165 cm	8	m <sup>2</sup>
52083219	Exceeding 165 cm	8	m <sup>2</sup>
Plain weave, weighing more than 130 g/m <sup>2</sup> and of a width			
52083296	Not exceeding 165 cm	8	m <sup>2</sup>
52083299	Exceeding 165 cm	8	m <sup>2</sup>
52083300	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52083900	Other fabrics	8	m <sup>2</sup>
Of yarns of different colours			
52084100	Plain weave, weighing not more than 100 g/m <sup>2</sup>	8	m <sup>2</sup>
52084200	Plain weave, weighing more than 100 g/m <sup>2</sup>	8	m <sup>2</sup>
52084300	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52084900	Other fabrics	8	m <sup>2</sup>
Printed			
52085100	Plain weave, weighing not more than 100 g/m <sup>2</sup>	8	m <sup>2</sup>
52085200	Plain weave, weighing more than 100 g/m <sup>2</sup>	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

520859	Other fabrics		
52085910	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52085990	Other	8	m <sup>2</sup>
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m <sup>2</sup>		
Unbleached			
52091100	Plain weave	8	m <sup>2</sup>
52091200	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52091900	Other fabrics	8	m <sup>2</sup>
Bleached			
52092100	Plain weave	8	m <sup>2</sup>
52092200	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52092900	Other fabrics	8	m <sup>2</sup>
Dyed			
52093100	Plain weave	8	m <sup>2</sup>
52093200	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52093900	Other fabrics	8	m <sup>2</sup>
Of yarns of different colours			
52094100	Plain weave	8	m <sup>2</sup>
52094200	Denim	8	m <sup>2</sup>
52094300	Other fabrics of 3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52094900	Other fabrics	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Printed			
52095100	Plain weave	8	m <sup>2</sup>
52095200	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52095900	Other fabrics	8	m <sup>2</sup>
5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup>		
Unbleached			
52101100	Plain weave	8	m <sup>2</sup>
52101900	Other fabrics	8	m <sup>2</sup>
Bleached			
52102100	Plain weave	8	m <sup>2</sup>
52102900	Other fabrics	8	m <sup>2</sup>
Dyed			
52103100	Plain weave	8	m <sup>2</sup>
52103200	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52103900	Other fabrics	8	m <sup>2</sup>
Of yarns of different colours			
52104100	Plain weave	8	m <sup>2</sup>
52104900	Other fabrics	8	m <sup>2</sup>
Printed			
52105100	Plain weave	8	m <sup>2</sup>
52105900	Other fabrics	8	m <sup>2</sup>
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton,		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup>		
Unbleached			
52111100	Plain weave	8	m <sup>2</sup>
52111200	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52111900	Other fabrics	8	m <sup>2</sup>
52112000	Bleached	8	m <sup>2</sup>
Dyed			
52113100	Plain weave	8	m <sup>2</sup>
52113200	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52113900	Other fabrics	8	m <sup>2</sup>
Of yarns of different colours			
52114100	Plain weave	8	m <sup>2</sup>
52114200	Denim	8	m <sup>2</sup>
52114300	Other fabrics of 3- thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
521149	Other fabrics		
52114910	Jacquard fabrics	8	m <sup>2</sup>
52114990	Other	8	m <sup>2</sup>
Printed			
52115100	Plain weave	8	m <sup>2</sup>
52115200	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
52115900	Other fabrics	8	m <sup>2</sup>
5212	Other woven fabrics of cotton		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Weighing not more than 200 g/m<sup>2</sup>

521211	Unbleached		
52121110	Mixed mainly or solely with flax	8	m <sup>2</sup>
52121190	Otherwise mixed	8	m <sup>2</sup>
521212	Bleached		
52121210	Mixed mainly or solely with flax	8	m <sup>2</sup>
52121290	Otherwise mixed	8	m <sup>2</sup>
521213	Dyed		
52121310	Mixed mainly or solely with flax	8	m <sup>2</sup>
52121390	Otherwise mixed	8	m <sup>2</sup>
521214	Of yarns of different colours		
52121410	Mixed mainly or solely with flax	8	m <sup>2</sup>
52121490	Otherwise mixed	8	m <sup>2</sup>
521215	Printed		
52121510	Mixed mainly or solely with flax	8	m <sup>2</sup>
52121590	Otherwise mixed	8	m <sup>2</sup>

Weighing more than 200 g/m<sup>2</sup>

521221	Unbleached		
52122110	Mixed mainly or solely with flax	8	m <sup>2</sup>
52122190	Otherwise mixed	8	m <sup>2</sup>
521222	Bleached		
52122210	Mixed mainly or solely with flax	8	m <sup>2</sup>
52122290	Otherwise mixed	8	m <sup>2</sup>
521223	Dyed		
52122310	Mixed mainly or solely with flax	8	m <sup>2</sup>
52122390	Otherwise mixed	8	m <sup>2</sup>



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

521224	Of yarns of different colours		
52122410	Mixed mainly or solely with flax	8	m <sup>2</sup>
52122490	Otherwise mixed	8	m <sup>2</sup>
521225	Printed		
52122510	Mixed mainly or solely with flax	8	m <sup>2</sup>
52122590	Otherwise mixed	8	m <sup>2</sup>

### CHAPTER 53

#### OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

##### Additional note

1.
  - (A) For the purposes of subheadings 5306 10 90, 5306 20 90 and 5308 20 90, the expression 'put up for retail sale' in relation to yarn (single, multiple or cabled) means, subject to the exceptions in paragraph (B) below, yarn put up:
    - (a) in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding 200 grams;
    - (b) in hanks or skeins of a weight not exceeding 125 grams;
    - (c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding 125 grams.
  - (B) Exceptions:
    - (a) multiple or cabled yarn, unbleached, in hanks or skeins;
    - (b) multiple or cabled yarn, put up:
      - (1) in cross-reeled hanks or skeins; or
      - (2) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
5301	Flax, raw or processed but not spun; flax tow and		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	waste (including yarn waste and garnetted stock)		
53011000	Flax, raw or retted	Free	—
Flax, broken, scutched, hackled or otherwise processed, but not spun			
53012100	Broken or scutched	Free	—
53012900	Other	Free	—
53013000	Flax tow and waste	Free	—
5302	True hemp ( <i>Cannabis sativa L.</i> ), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)		
53021000	True hemp, raw or retted	Free	—
53029000	Other	Free	—
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)		
53031000	Jute and other textile bast fibres, raw or retted	Free	—
53039000	Other	Free	—
5304			
53050000	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i> ), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	waste and garnetted stock)		
5306	Flax yarn		
530610	Single		
Not put up for retail sale			
53061010	Measuring 833,3 decitex or more (not exceeding 12 metric number)	4 <sup>(1)</sup>	—
53061030	Measuring less than 833,3 decitex but not less than 277,8 decitex (exceeding 12 metric number but not exceeding 36 metric number)	4 <sup>(1)</sup>	—
53061050	Measuring less than 277,8 decitex (exceeding 36 metric number)	3,8	—
53061090	Put up for retail sale	5	—
530620	Multiple (folded) or cabled		
53062010	Not put up for retail sale	4	—
53062090	Put up for retail sale	5	—
5307	Yarn of jute or of other textile bast fibres of heading 5303		
53071000	Single	Free	—
53072000	Multiple (folded) or cabled	Free	—
5308	Yarn of other vegetable textile fibres; paper yarn		
53081000	Coir yarn	Free	—
530820	True hemp yarn		
53082010	Not put up for retail sale	3	—
53082090	Put up for retail sale	4,9	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

530890	Other		
Ramie yarn			
53089012	Measuring 277,8 decitex or more (not exceeding 36 metric number)	4	—
53089019	Measuring less than 277,8 decitex (exceeding 36 metric number)	3,8	—
53089050	Paper yarn	4	—
53089090	Other	3,8	—
5309	Woven fabrics of flax		
Containing 85 % or more by weight of flax			
530911	Unbleached or bleached		
53091110	Unbleached	8	m <sup>2</sup>
53091190	Bleached	8	m <sup>2</sup>
53091900	Other	8	m <sup>2</sup>
Containing less than 85 % by weight of flax			
53092100	Unbleached or bleached	8	m <sup>2</sup>
53092900	Other	8	m <sup>2</sup>
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303		
531010	Unbleached		
53101010	Of a width not exceeding 150 cm	4	m <sup>2</sup>
53101090	Of a width exceeding 150 cm	4	m <sup>2</sup>
53109000	Other	4	m <sup>2</sup>
531100	Woven fabrics of other vegetable		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	textile fibres; woven fabrics of paper yarn		
53110010	Of ramie	8	m <sup>2</sup>
53110090	Other	5,8	m <sup>2</sup>

## CHAPTER 54

### MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS

#### Notes

1. Throughout the nomenclature, the term ‘man-made fibres’ means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
  - (a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
  - (b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms ‘synthetic’ and ‘artificial’, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres.

The terms ‘man-made’, ‘synthetic’ and ‘artificial’ shall have the same meanings when used in relation to ‘textile materials’.

2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
5401	Sewing thread of man-made filaments, whether or not put up for retail sale		
540110	Of synthetic filaments		
	Not put up for retail sale		
	Core yarn		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

54011012	Polyester filament surrounded by cotton fibres	4	—
54011014	Other	4	—
Other			
54011016	Textured yarn	4	—
54011018	Other	4	—
54011090	Put up for retail sale	5	—
540120	Of artificial filaments		
54012010	Not put up for retail sale	4	—
54012090	Put up for retail sale	5	—
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex		
High-tenacity yarn of nylon or other polyamides			
54021100	Of aramids	4	—
54021900	Other	4	—
54022000	High-tenacity yarn of polyesters	4	—
Textured yarn			
54023100	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	4	—
54023200	Of nylon or other polyamides, measuring per single yarn more than 50 tex	4	—
54023300	Of polyesters	4	—
54023400	Of polypropylene	4	—
54023900	Other	4	—

Other yarn, single, untwisted or with a

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

twist not exceeding  
 50 turns per metre

54024400	Elastomeric	4	—
54024500	Other, of nylon or other polyamides	4	—
54024600	Other, of polyesters, partially oriented	4	—
54024700	Other, of polyesters	4	—
54024800	Other, of polypropylene	4	—
54024900	Other	4	—

Other yarn, single, with a twist exceeding 50 turns per metre

54025100	Of nylon or other polyamides	4	—
54025200	Of polyesters	4	—
540259	Other		
54025910	Of polypropylene	4	—
54025990	Other	4	—

Other yarn, multiple (folded) or cabled

54026100	Of nylon or other polyamides	4	—
54026200	Of polyesters	4	—
540269	Other		
54026910	Of polypropylene	4	—
54026990	Other	4	—

5403 Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex

54031000	High-tenacity yarn of viscose rayon	4	—
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Other yarn, single

54033100	Of viscose rayon, untwisted or with a	4	—
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**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	twist not exceeding 120 turns per metre		
54033200	Of viscose rayon, with a twist exceeding 120 turns per metre	4	—
54033300	Of cellulose acetate	4	—
54033900	Other	4	—
Other yarn, multiple (folded) or cabled			
54034100	Of viscose rayon	4	—
54034200	Of cellulose acetate	4	—
54034900	Other	4	—
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of synthetic textile materials, of an apparent width not exceeding 5 mm		
Monofilament			
54041100	Elastomeric	4	—
54041200	Other, of polypropylene	4	—
54041900	Other	4	—
540490	Other		
54049010	Of polypropylene	4	—
54049090	Other	4	—
54050000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of artificial textile materials, of	3,8	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	an apparent width not exceeding 5 mm		
54060000	Man-made filament yarn (other than sewing thread), put up for retail sale	5	—
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404		
54071000	Woven fabrics obtained from high-tenacity yarn of nylon or other polyamides or of polyesters	8	m <sup>2</sup>
540720	Woven fabrics obtained from strip or the like		
	Of polyethylene or polypropylene, of a width of		
54072011	Less than 3 m	8	m <sup>2</sup>
54072019	3 m or more	8	m <sup>2</sup>
54072090	Other	8	m <sup>2</sup>
54073000	Fabrics specified in note 9 to Section XI	8	m <sup>2</sup>
	Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides		
54074100	Unbleached or bleached	8	m <sup>2</sup>
54074200	Dyed	8	m <sup>2</sup>
54074300	Of yarns of different colours	8	m <sup>2</sup>
54074400	Printed	8	m <sup>2</sup>
	Other woven fabrics, containing 85 % or more by weight of		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

textured polyester  
filaments

54075100	Unbleached or bleached	8	m <sup>2</sup>
54075200	Dyed	8	m <sup>2</sup>
54075300	Of yarns of different colours	8	m <sup>2</sup>
54075400	Printed	8	m <sup>2</sup>

Other woven fabrics,  
containing 85 % or  
more by weight of  
polyester filaments

540761	Containing 85 % or more by weight of non-textured polyester filaments		
54076110	Unbleached or bleached	8	m <sup>2</sup>
54076130	Dyed	8	m <sup>2</sup>
54076150	Of yarns of different colours	8	m <sup>2</sup>
54076190	Printed	8	m <sup>2</sup>
540769	Other		
54076910	Unbleached or bleached	8	m <sup>2</sup>
54076990	Other	8	m <sup>2</sup>

Other woven fabrics,  
containing 85 % or  
more by weight of  
synthetic filaments

54077100	Unbleached or bleached	8	m <sup>2</sup>
54077200	Dyed	8	m <sup>2</sup>
54077300	Of yarns of different colours	8	m <sup>2</sup>
54077400	Printed	8	m <sup>2</sup>

Other woven fabrics,  
containing less than  
85 % by weight of  
synthetic filaments,

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

mixed mainly or  
 solely with cotton

54078100	Unbleached or bleached	8	m <sup>2</sup>
54078200	Dyed	8	m <sup>2</sup>
54078300	Of yarns of different colours	8	m <sup>2</sup>
54078400	Printed	8	m <sup>2</sup>

Other woven fabrics

54079100	Unbleached or bleached	8	m <sup>2</sup>
54079200	Dyed	8	m <sup>2</sup>
54079300	Of yarns of different colours	8	m <sup>2</sup>
54079400	Printed	8	m <sup>2</sup>

5408  
 Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405

54081000	Woven fabrics obtained from high-tenacity yarn of viscose rayon	8	m <sup>2</sup>
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Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like

54082100	Unbleached or bleached	8	m <sup>2</sup>
540822	Dyed		
54082210	Of a width exceeding 135 cm but not exceeding 155 cm, plain weave, twill weave, cross twill weave or satin weave	8	m <sup>2</sup>
54082290	Other	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

54082300	Of yarns of different colours	8	m <sup>2</sup>
54082400	Printed	8	m <sup>2</sup>
Other woven fabrics			
54083100	Unbleached or bleached	8	m <sup>2</sup>
54083200	Dyed	8	m <sup>2</sup>
54083300	Of yarns of different colours	8	m <sup>2</sup>
54083400	Printed	8	m <sup>2</sup>

## CHAPTER 55

### MAN-MADE STAPLE FIBRES

#### Note

1. Headings 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
  - (a) length of tow exceeding 2 m;
  - (b) twist less than five turns per metre;
  - (c) measuring per filament less than 67 decitex;
  - (d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
  - (e) total measurement of tow more than 20 000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
5501	Synthetic filament tow		
55011000	Of nylon or other polyamides	4	—
55012000	Of polyesters	4	—
55013000	Acrylic or modacrylic	4	—
55014000	Of polypropylene	4	—
55019000	Other	4	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

550200	Artificial filament tow		
55020010	Of viscose rayon	4	—
55020040	Of acetate	4	—
55020080	Other	4	—
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning		
Of nylon or other polyamides			
55031100	Of aramids	4	—
55031900	Other	4	—
55032000	Of polyesters	4	—
55033000	Acrylic or modacrylic	4	—
55034000	Of polypropylene	4	—
55039000	Other	4	—
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning		
55041000	Of viscose rayon	4	—
55049000	Other	4	—
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres		
550510	Of synthetic fibres		
55051010	Of nylon or other polyamides	4	—
55051030	Of polyesters	4	—
55051050	Acrylic or modacrylic	4	—
55051070	Of polypropylene	4	—
55051090	Other	4	—
55052000	Of artificial fibres	4	—
5506	Synthetic staple fibres, carded, combed or otherwise		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	processed for spinning		
55061000	Of nylon or other polyamides	4	—
55062000	Of polyesters	4	—
55063000	Acrylic or modacrylic	4	—
55069000	Other	4	—
55070000	Artificial staple fibres, carded, combed or otherwise processed for spinning	4	—
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale		
550810	Of synthetic staple fibres		
55081010	Not put up for retail sale	4	—
55081090	Put up for retail sale	5	—
550820	Of artificial staple fibres		
55082010	Not put up for retail sale	4	—
55082090	Put up for retail sale	5	—
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale		
	Containing 85 % or more by weight of staple fibres of nylon or other polyamides		
55091100	Single yarn	4	—
55091200	Multiple (folded) or cabled yarn	4	—
	Containing 85 % or more by weight of polyester staple fibres		
55092100	Single yarn	4	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

55092200	Multiple (folded) or cabled yarn	4	—
Containing 85 % or more by weight of acrylic or modacrylic staple fibres			
55093100	Single yarn	4	—
55093200	Multiple (folded) or cabled yarn	4	—
Other yarn, containing 85 % or more by weight of synthetic staple fibres			
55094100	Single yarn	4	—
55094200	Multiple (folded) or cabled yarn	4	—
Other yarn, of polyester staple fibres			
55095100	Mixed mainly or solely with artificial staple fibres	4	—
55095200	Mixed mainly or solely with wool or fine animal hair	4	—
55095300	Mixed mainly or solely with cotton	4	—
55095900	Other	4	—
Other yarn, of acrylic or modacrylic staple fibres			
55096100	Mixed mainly or solely with wool or fine animal hair	4	—
55096200	Mixed mainly or solely with cotton	4	—
55096900	Other	4	—
Other yarn			
55099100	Mixed mainly or solely with wool or fine animal hair	4	—
55099200	Mixed mainly or solely with cotton	4	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

55099900	Other	4	—
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale		
Containing 85 % or more by weight of artificial staple fibres			
55101100	Single yarn	4	—
55101200	Multiple (folded) or cabled yarn	4	—
55102000	Other yarn, mixed mainly or solely with wool or fine animal hair	4	—
55103000	Other yarn, mixed mainly or solely with cotton	4	—
55109000	Other yarn	4	—
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale		
55111000	Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5	—
55112000	Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5	—
55113000	Of artificial staple fibres	5	—
5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres		
Containing 85 % or more by weight of polyester staple fibres			



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

55121100	Unbleached or bleached	8	m <sup>2</sup>
551219	Other		
55121910	Printed	8	m <sup>2</sup>
55121990	Other	8	m <sup>2</sup>
Containing 85 % or more by weight of acrylic or modacrylic staple fibres			
55122100	Unbleached or bleached	8	m <sup>2</sup>
551229	Other		
55122910	Printed	8	m <sup>2</sup>
55122990	Other	8	m <sup>2</sup>
Other			
55129100	Unbleached or bleached	8	m <sup>2</sup>
551299	Other		
55129910	Printed	8	m <sup>2</sup>
55129990	Other	8	m <sup>2</sup>
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup>		
Unbleached or bleached			
551311	Of polyester staple fibres, plain weave		
55131120	Of a width of 165 cm or less	8	m <sup>2</sup>
55131190	Of a width of more than 165 cm	8	m <sup>2</sup>
55131200	3-thread or 4-thread twill, including cross	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	twill, of polyester staple fibres		
55131300	Other woven fabrics of polyester staple fibres	8	m <sup>2</sup>
55131900	Other woven fabrics	8	m <sup>2</sup>
Dyed			
55132100	Of polyester staple fibres, plain weave	8	m <sup>2</sup>
551323	Other woven fabrics of polyester staple fibres		
55132310	3-thread or 4-thread twill, including cross twill	8	m <sup>2</sup>
55132390	Other	8	m <sup>2</sup>
55132900	Other woven fabrics	8	m <sup>2</sup>
Of yarns of different colours			
55133100	Of polyester staple fibres, plain weave	8	m <sup>2</sup>
55133900	Other woven fabrics	8	m <sup>2</sup>
Printed			
55134100	Of polyester staple fibres, plain weave	8	m <sup>2</sup>
55134900	Other woven fabrics	8	m <sup>2</sup>
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup>		
Unbleached or bleached			
55141100	Of polyester staple fibres, plain weave	8	m <sup>2</sup>
55141200	3-thread or 4-thread twill, including cross	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	twill, of polyester staple fibres		
551419	Other woven fabrics		
55141910	Of polyester staple fibres	8	m <sup>2</sup>
55141990	Other	8	m <sup>2</sup>
<b>Dyed</b>			
55142100	Of polyester staple fibres, plain weave	8	m <sup>2</sup>
55142200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	m <sup>2</sup>
55142300	Other woven fabrics of polyester staple fibres	8	m <sup>2</sup>
55142900	Other woven fabrics	8	m <sup>2</sup>
551430	Of yarns of different colours		
55143010	Of polyester staple fibres, plain weave	8	m <sup>2</sup>
55143030	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	m <sup>2</sup>
55143050	Other woven fabrics of polyester staple fibres	8	m <sup>2</sup>
55143090	Other woven fabrics	8	m <sup>2</sup>
<b>Printed</b>			
55144100	Of polyester staple fibres, plain weave	8	m <sup>2</sup>
55144200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	m <sup>2</sup>
55144300	Other woven fabrics of polyester staple fibres	8	m <sup>2</sup>
55144900	Other woven fabrics	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

5515	Other woven fabrics of synthetic staple fibres		
Of polyester staple fibres			
551511	Mixed mainly or solely with viscose rayon staple fibres		
55151110	Unbleached or bleached	8	m <sup>2</sup>
55151130	Printed	8	m <sup>2</sup>
55151190	Other	8	m <sup>2</sup>
551512	Mixed mainly or solely with man-made filaments		
55151210	Unbleached or bleached	8	m <sup>2</sup>
55151230	Printed	8	m <sup>2</sup>
55151290	Other	8	m <sup>2</sup>
551513	Mixed mainly or solely with wool or fine animal hair		
Mixed mainly or solely with carded wool or fine animal hair (woollen)			
55151311	Unbleached or bleached	8	m <sup>2</sup>
55151319	Other	8	m <sup>2</sup>
Mixed mainly or solely with combed wool or fine animal hair (worsted)			
55151391	Unbleached or bleached	8	m <sup>2</sup>
55151399	Other	8	m <sup>2</sup>
551519	Other		
55151910	Unbleached or bleached	8	m <sup>2</sup>
55151930	Printed	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

55151990	Other	8	m <sup>2</sup>
Of acrylic or modacrylic staple fibres			
551521	Mixed mainly or solely with man-made filaments		
55152110	Unbleached or bleached	8	m <sup>2</sup>
55152130	Printed	8	m <sup>2</sup>
55152190	Other	8	m <sup>2</sup>
551522	Mixed mainly or solely with wool or fine animal hair		
Mixed mainly or solely with carded wool or fine animal hair (woollen)			
55152211	Unbleached or bleached	8	m <sup>2</sup>
55152219	Other	8	m <sup>2</sup>
Mixed mainly or solely with combed wool or fine animal hair (worsted)			
55152291	Unbleached or bleached	8	m <sup>2</sup>
55152299	Other	8	m <sup>2</sup>
55152900	Other	8	m <sup>2</sup>
Other woven fabrics			
551591	Mixed mainly or solely with man-made filaments		
55159110	Unbleached or bleached	8	m <sup>2</sup>
55159130	Printed	8	m <sup>2</sup>
55159190	Other	8	m <sup>2</sup>
551599	Other		
55159920	Unbleached or bleached	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

55159940	Printed	8	m <sup>2</sup>
55159980	Other	8	m <sup>2</sup>
5516	Woven fabrics of artificial staple fibres		
Containing 85 % or more by weight of artificial staple fibres			
55161100	Unbleached or bleached	8	m <sup>2</sup>
55161200	Dyed	8	m <sup>2</sup>
55161300	Of yarns of different colours	8	m <sup>2</sup>
55161400	Printed	8	m <sup>2</sup>
Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments			
55162100	Unbleached or bleached	8	m <sup>2</sup>
55162200	Dyed	8	m <sup>2</sup>
551623	Of yarns of different colours		
55162310	Jacquard fabrics of a width of 140 cm or more (mattress tickings)	8	m <sup>2</sup>
55162390	Other	8	m <sup>2</sup>
55162400	Printed	8	m <sup>2</sup>
Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair			
55163100	Unbleached or bleached	8	m <sup>2</sup>
55163200	Dyed	8	m <sup>2</sup>
55163300	Of yarns of different colours	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

55163400	Printed	8	m <sup>2</sup>
Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton			
55164100	Unbleached or bleached	8	m <sup>2</sup>
55164200	Dyed	8	m <sup>2</sup>
55164300	Of yarns of different colours	8	m <sup>2</sup>
55164400	Printed	8	m <sup>2</sup>
Other			
55169100	Unbleached or bleached	8	m <sup>2</sup>
55169200	Dyed	8	m <sup>2</sup>
55169300	Of yarns of different colours	8	m <sup>2</sup>
55169400	Printed	8	m <sup>2</sup>

## CHAPTER 56

### WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

#### Notes

1. This chapter does not cover:
  - (a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809), where the textile material is present merely as a carrying medium;
  - (b) textile products of heading 5811;
  - (c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);
  - (d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814);  
or
  - (e) metal foil on a backing of felt or nonwovens (generally Section XIV or XV).
2. The term 'felt' includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

3. Headings 5602 and 5603 cover, respectively, felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber, whatever the nature of these materials (compact or cellular).

Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 5602 and 5603 do not, however, cover:

- (a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps		
560110	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding		
56011010	Of man-made fibres	5	—
56011090	Of other textile materials	3,8	—
Wadding; other articles of wadding			
560121	Of cotton		
56012110	Absorbent	3,8	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

56012190	Other	3,8	—
560122	Of man-made fibres		
56012210	Rolls of a diameter not exceeding 8 mm	3,8	—
56012290	Other	4	—
56012900	Other	3,8	—
56013000	Textile flock and dust and mill neps	3,2	—
5602	Felt, whether or not impregnated, coated, covered or laminated		
560210	Needleloom felt and stitch-bonded fibre fabrics		
Not impregnated, coated, covered or laminated			
Needleloom felt			
56021011	Of jute or other textile bast fibres of heading 5303	6,7	—
56021019	Of other textile materials	6,7	—
Stitch-bonded fibre fabrics			
56021031	Of wool or fine animal hair	6,7	—
56021038	Of other textile materials	6,7	—
56021090	Impregnated, coated, covered or laminated	6,7	—
Other felt, not impregnated, coated, covered or laminated			
56022100	Of wool or fine animal hair	6,7	—
56022900	Of other textile materials	6,7	—
56029000	Other	6,7	—
5603	Nonwovens, whether or not impregnated,		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	coated, covered or laminated		
Of man-made filaments			
560311	Weighing not more than 25 g/m <sup>2</sup>		
56031110	Coated or covered	4,3	—
56031190	Other	4,3	—
560312	Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>		
56031210	Coated or covered	4,3	—
56031290	Other	4,3	—
560313	Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>		
56031310	Coated or covered	4,3	—
56031390	Other	4,3	—
560314	Weighing more than 150 g/m <sup>2</sup>		
56031410	Coated or covered	4,3	—
56031490	Other	4,3	—
Other			
560391	Weighing not more than 25 g/m <sup>2</sup>		
56039110	Coated or covered	4,3	—
56039190	Other	4,3	—
560392	Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>		
56039210	Coated or covered	4,3	—
56039290	Other	4,3	—
560393	Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>		
56039310	Coated or covered	4,3	—
56039390	Other	4,3	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

560394	Weighing more than 150 g/m <sup>2</sup>		
56039410	Coated or covered	4,3	—
56039490	Other	4,3	—
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics		
56041000	Rubber thread and cord, textile covered	4	—
560490	Other		
56049010	High-tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	4	—
56049090	Other	4	—
56050000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	4	—
560600	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn		
56060010	Loop wale-yarn	8	—
Other			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

56060091	Gimped yarn	5,3	—
56060099	Other	5,3	—
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics		
Of sisal or other textile fibres of the genus <i>Agave</i>			
56072100	Binder or baler twine	12	—
56072900	Other	12	—
Of polyethylene or polypropylene			
56074100	Binder or baler twine	8	—
560749	Other		
Measuring more than 50 000 decitex (5 g/m)			
56074911	Plaited or braided	8	—
56074919	Other	8	—
56074990	Measuring 50 000 decitex (5 g/m) or less	8	—
560750	Of other synthetic fibres		
Of nylon or other polyamides or of polyesters			
Measuring more than 50 000 decitex (5 g/m)			
56075011	Plaited or braided	8	—
56075019	Other	8	—
56075030	Measuring 50 000 decitex (5 g/m) or less	8	—
56075090	Of other synthetic fibres	8	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

560790	Other		
56079020	Of abaca (Manila hemp or <i>Musa textilis</i> Nees) or other hard (leaf) fibres; of jute or other textile bast fibres of heading 5303	6	—
56079090	Other	8	—
5608	Knotted netting of twine, cordage or rope; made-up fishing nets and other made-up nets, of textile materials		
Of man-made textile materials			
560811	Made-up fishing nets		
56081120	Of twine, cordage, rope or cables	8	—
56081180	Other	8	—
560819	Other		
Made-up nets			
Of nylon or other polyamides			
56081911	Of twine, cordage, rope or cables	8	—
56081919	Other	8	—
56081930	Other	8	—
56081990	Other	8	—
56089000	Other	8	—
56090000	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	5,8	—

## CHAPTER 57

### CARPETS AND OTHER TEXTILE FLOOR COVERINGS

#### Notes

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

1. For the purposes of this chapter, the term ‘carpets and other textile floor coverings’ means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This chapter does not cover floor-covering underlays.

**Additional note**

1. For the purposes of applying the maximum rate of duty provided for in respect of carpets, carpeting and rugs of subheading 5701 10 90, the dutiable surface shall not include the heading, the selvages and the fringes.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
5701	Carpets and other textile floor coverings, knotted, whether or not made up		
570110	Of wool or fine animal hair		
57011010	Containing a total of more than 10 % by weight of silk or of waste silk other than noil	8	m <sup>2</sup>
57011090	Other	8 MAX 2,8 €/m <sup>2</sup>	m <sup>2</sup>
570190	Of other textile materials		
57019010	Of silk, of waste silk other than noil, of synthetic fibres, of yarn of heading 5605 or of textile materials containing metal threads	8	m <sup>2</sup>
57019090	Of other textile materials	3,5	m <sup>2</sup>
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including ‘Kelem’, ‘Schumacks’, ‘Karamanie’ and		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	similar hand-woven rugs		
57021000	‘Kelem’, ‘Schumacks’, ‘Karamanie’ and similar hand-woven rugs	3	m <sup>2</sup>
57022000	Floor coverings of coconut fibres (coir)	4	m <sup>2</sup>
Other, of pile construction, not made up			
570231	Of wool or fine animal hair		
57023110	Axminster carpets	8	m <sup>2</sup>
57023180	Other	8	m <sup>2</sup>
570232	Of man-made textile materials		
57023210	Axminster carpets	8	m <sup>2</sup>
57023290	Other	8	m <sup>2</sup>
57023900	Of other textile materials	8	m <sup>2</sup>
Other, of pile construction, made up			
570241	Of wool or fine animal hair		
57024110	Axminster carpets	8	m <sup>2</sup>
57024190	Other	8	m <sup>2</sup>
570242	Of man-made textile materials		
57024210	Axminster carpets	8	m <sup>2</sup>
57024290	Other	8	m <sup>2</sup>
57024900	Of other textile materials	8	m <sup>2</sup>
570250	Other, not of pile construction, not made up		
57025010	Of wool or fine animal hair	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Of man-made textile materials			
57025031	Of polypropylene	8	m <sup>2</sup>
57025039	Other	8	m <sup>2</sup>
57025090	Of other textile materials	8	m <sup>2</sup>
Other, not of pile construction, made up			
57029100	Of wool or fine animal hair	8	m <sup>2</sup>
570292	Of man-made textile materials		
57029210	Of polypropylene	8	m <sup>2</sup>
57029290	Other	8	m <sup>2</sup>
57029900	Of other textile materials	8	m <sup>2</sup>
5703	Carpets and other textile floor coverings, tufted, whether or not made up		
57031000	Of wool or fine animal hair	8	m <sup>2</sup>
570320	Of nylon or other polyamides		
Printed			
57032012	Tiles, having a maximum surface area of 1 m <sup>2</sup>	8	m <sup>2</sup>
57032018	Other	8	m <sup>2</sup>
Other			
57032092	Tiles, having a maximum surface area of 1 m <sup>2</sup>	8	m <sup>2</sup>
57032098	Other	8	m <sup>2</sup>
570330	Of other man-made textile materials		
Of polypropylene			



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

57033012	Tiles, having a maximum surface area of 1 m <sup>2</sup>	8	m <sup>2</sup>
57033018	Other	8	m <sup>2</sup>
Other			
57033082	Tiles, having a maximum surface area of 1 m <sup>2</sup>	8	m <sup>2</sup>
57033088	Other	8	m <sup>2</sup>
570390	Of other textile materials		
57039020	Tiles, having a maximum surface area of 1 m <sup>2</sup>	8	m <sup>2</sup>
57039080	Other	8	m <sup>2</sup>
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up		
57041000	Tiles, having a maximum surface area of 0,3 m <sup>2</sup>	6,7	m <sup>2</sup>
57049000	Other	6,7	m <sup>2</sup>
570500	Other carpets and other textile floor coverings, whether or not made up		
57050030	Of man-made textile materials	8	m <sup>2</sup>
57050080	Of other textile materials	8	m <sup>2</sup>

## CHAPTER 58

### SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

#### Notes

1. This chapter does not apply to textile fabrics referred to in note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

2. Heading 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 5803, 'gauze' means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.
5. For the purposes of heading 5806, the expression 'narrow woven fabrics' means:
  - (a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - (b) tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 5808.

6. In heading 5810, the expression 'embroidery' means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).
7. In addition to the products of heading 5809, this chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806		
58011000	Of wool or fine animal hair	8	m <sup>2</sup>
Of cotton			
58012100	Uncut weft pile fabrics	8	m <sup>2</sup>
58012200	Cut corduroy	8	m <sup>2</sup>
58012300	Other weft pile fabrics	8	m <sup>2</sup>
58012400	Warp pile fabrics, épinglé (uncut)	8	m <sup>2</sup>
58012500	Warp pile fabrics, cut	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

58012600	Chenille fabrics	8	m <sup>2</sup>
Of man-made fibres			
58013100	Uncut weft pile fabrics	8	m <sup>2</sup>
58013200	Cut corduroy	8	m <sup>2</sup>
58013300	Other weft pile fabrics	8	m <sup>2</sup>
58013400	Warp pile fabrics, épinglé (uncut)	8	m <sup>2</sup>
58013500	Warp pile fabrics, cut	8	m <sup>2</sup>
58013600	Chenille fabrics	8	m <sup>2</sup>
580190	Of other textile materials		
58019010	Of flax	8	m <sup>2</sup>
58019090	Other	8	m <sup>2</sup>
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703		
Terry towelling and similar woven terry fabrics, of cotton			
58021100	Unbleached	8	m <sup>2</sup>
58021900	Other	8	m <sup>2</sup>
58022000	Terry towelling and similar woven terry fabrics, of other textile materials	8	m <sup>2</sup>
58023000	Tufted textile fabrics	8	m <sup>2</sup>
580300	Gauze, other than narrow fabrics of heading 5806		
58030010	Of cotton	5,8	m <sup>2</sup>
58030030	Of silk or silk waste	7,2	m <sup>2</sup>
58030090	Other	8	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006		
580410	Tulles and other net fabrics		
58041010	Plain	6,5	—
58041090	Other	8	—
Mechanically made lace			
580421	Of man-made fibres		
58042110	Made on mechanical bobbin machines	8	—
58042190	Other	8	—
580429	Of other textile materials		
58042910	Made on mechanical bobbin machines	8	—
58042990	Other	8	—
58043000	Handmade lace	8	—
58050000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	5,6	—
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		

**Changes to legislation:** There are currently no known outstanding effects for the  
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58061000	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	6,3	—
58062000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	7,5	—
Other woven fabrics			
58063100	Of cotton	7,5	—
580632	Of man-made fibres		
58063210	With real selvages	7,5	—
58063290	Other	7,5	—
58063900	Of other textile materials	7,5	—
58064000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	6,2	—
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered		
580710	Woven		
58071010	With woven inscription	6,2	—
58071090	Other	6,2	—
580790	Other		
58079010	Of felt or nonwovens	6,3	—
58079090	Other	8	—
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

58081000	Braids, in the piece	5	—
58089000	Other	5,3	—
58090000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	5,6	—
5810	Embroidery in the piece, in strips or in motifs		
581010	Embroidery without visible ground		
58101010	Of a value exceeding € 35/kg (net weight)	5,8	—
58101090	Other	8	—
Other embroidery			
581091	Of cotton		
58109110	Of a value exceeding € 17,50/kg (net weight)	5,8	—
58109190	Other	7,2	—
581092	Of man-made fibres		
58109210	Of a value exceeding € 17,50/kg (net weight)	5,8	—
58109290	Other	7,2	—
581099	Of other textile materials		
58109910	Of a value exceeding € 17,50/kg (net weight)	5,8	—
58109990	Other	7,2	—
58110000	Quilted textile products in the piece, composed of one or more layers of textile materials	8	m <sup>2</sup>

assembled with padding by stitching or otherwise, other than embroidery of heading 5810		
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## CHAPTER 59

### **IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE**

#### **Notes**

1. Except where the context otherwise requires, for the purposes of this chapter, the expression 'textile fabrics' applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.
2. Heading 5903 applies to:
  - (a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
    - (1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually, Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
    - (2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 and 30 °C (usually, Chapter 39);
    - (3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
    - (4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually, Chapters 50 to 55, 58 or 60);
    - (5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
    - (6) textile products of heading 5811;
  - (b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.
3. For the purposes of heading 5905, the expression 'textile wallcoverings' applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wallcoverings consisting of textile flock or dust fixed directly on a backing of paper (heading 4814) or on a textile backing (generally, heading 5907).

4. For the purposes of heading 5906, the expression 'rubberised textile fabrics' means:

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*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

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- (a) textile fabrics impregnated, coated, covered or laminated with rubber:
  - weighing not more than 1 500 g/m<sup>2</sup>; or
  - weighing more than 1 500 g/m<sup>2</sup> and containing more than 50 % by weight of textile material;
- (b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; and
- (c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.

5. Heading 5907 does not apply to:

- (a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like);
- (c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments. However, imitation pile fabrics remain classified in this heading;
- (d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) wood veneered on a backing of textile fabrics (heading 4408);
- (f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);
- (g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or
- (h) metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 5910 does not apply to:

- (a) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 4010).

7. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:
  - textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow



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- fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
  - bolting cloth;
  - straining cloth of a kind used in oil-presses or the like, of textile material or of human hair;
  - flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
  - textile fabrics reinforced with metal, of a kind used for technical purposes;
  - cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations		
59011000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	6,5	m <sup>2</sup>
59019000	Other	6,5	m <sup>2</sup>
5902	Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

590210	Of nylon or other polyamides		
59021010	Impregnated with rubber	5,6	m <sup>2</sup>
59021090	Other	8	m <sup>2</sup>
590220	Of polyesters		
59022010	Impregnated with rubber	5,6	m <sup>2</sup>
59022090	Other	8	m <sup>2</sup>
590290	Other		
59029010	Impregnated with rubber	5,6	m <sup>2</sup>
59029090	Other	8	m <sup>2</sup>
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902		
590310	With poly(vinyl chloride)		
59031010	Impregnated	8	m <sup>2</sup>
59031090	Coated, covered or laminated	8	m <sup>2</sup>
590320	With polyurethane		
59032010	Impregnated	8	m <sup>2</sup>
59032090	Coated, covered or laminated	8	m <sup>2</sup>
590390	Other		
59039010	Impregnated	8	m <sup>2</sup>
	Coated, covered or laminated		
59039091	With cellulose derivatives or other plastics, with the fabric forming the right side	8	m <sup>2</sup>
59039099	Other	8	m <sup>2</sup>
5904	Linoleum, whether or not cut to shape; floor		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape		
59041000	Linoleum	5,3	m <sup>2</sup>
59049000	Other	5,3	m <sup>2</sup>
590500	Textile wall coverings		
59050010	Consisting of parallel yarns, fixed on a backing of any material	5,8	—
Other			
59050030	Of flax	8	—
59050050	Of jute	4	—
59050070	Of man-made fibres	8	—
59050090	Other	6	—
5906	Rubberised textile fabrics, other than those of heading 5902		
59061000	Adhesive tape of a width not exceeding 20 cm	4,6	—
Other			
59069100	Knitted or crocheted	6,5	—
590699	Other		
59069910	Fabrics mentioned in note 4(c) to this chapter	8	—
59069990	Other	5,6	—
59070000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	4,9	m <sup>2</sup>
59080000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or	5,6	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	the like; incandescent gas mantles and tubular knitted gas-mantle fabric therefor, whether or not impregnated		
590900	Textile hosepipe and similar textile tubing, with or without lining, armour or accessories of other materials		
59090010	Of synthetic fibres	6,5	—
59090090	Of other textile materials	6,5	—
59100000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	5,1	—
5911	Textile products and articles, for technical uses, specified in note 7 to this chapter		
59111000	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5,3	—
59112000	Bolting cloth, whether or not made up <sup>(64)</sup>	4,6	—

**Changes to legislation:** There are currently no known outstanding effects for the  
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Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)			
591131	Weighing less than 650 g/m <sup>2</sup>		
Of silk or man-made fibres			
59113111	Woven fabrics, of a kind used in papermaking machines (for example, forming fabrics)	5,8	m <sup>2</sup>
59113119	Other	5,8	—
59113190	Of other textile materials	4,4	—
591132	Weighing 650 g/m <sup>2</sup> or more		
Of silk or man-made fibres			
59113211	Woven fabrics having a batt layer needled on them, of a kind used in papermaking machines (for example, press felts)	5,8	m <sup>2</sup>
59113219	Other	5,8	m <sup>2</sup>
59113290	Of other textile materials	4,4	—
59114000	Straining cloth of a kind used in oil-presses or the like, including that of human hair	6	—
591190	Other		
59119010	Of felt	6	—
59119090	Other	6	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

## CHAPTER 60

### KNITTED OR CROCHETED FABRICS

#### Notes

1. This chapter does not cover:
  - (a) crochet lace of heading 5804;
  - (b) labels, badges and similar articles, knitted or crocheted, of heading 5807; or
  - (c) knitted or crocheted fabrics, impregnated, coated, covered or laminated of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 6001.
2. This chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the nomenclature, any reference to 'knitted goods' includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
6001	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted		
60011000	'Long pile' fabrics	8	—
Looped pile fabrics			
60012100	Of cotton	8	—
60012200	Of man-made fibres	8	—
60012900	Of other textile materials	8	—
Other			
60019100	Of cotton	8	—
60019200	Of man-made fibres	8	—
60019900	Of other textile materials	8	—
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread,		

**Changes to legislation:** There are currently no known outstanding effects for the  
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	other than those of heading 6001		
60024000	Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	8	—
60029000	Other	6,5	—
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002		
60031000	Of wool or fine animal hair	8	—
60032000	Of cotton	8	—
600330	Of synthetic fibres		
60033010	Raschel lace	8	—
60033090	Other	8	—
60034000	Of artificial fibres	8	—
60039000	Other	8	—
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001		
60041000	Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	8	—
60049000	Other	6,5	—
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004		

Of cotton

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

60052100	Unbleached or bleached	8	—
60052200	Dyed	8	—
60052300	Of yarns of different colours	8	—
60052400	Printed	8	—
Of synthetic fibres			
600531	Unbleached or bleached		
60053110	For curtains, including net curtain fabric	8	—
60053150	Raschel lace, other than for curtains or net curtain fabric	8	—
60053190	Other	8	—
600532	Dyed		
60053210	For curtains, including net curtain fabric	8	—
60053250	Raschel lace, other than for curtains or net curtain fabric	8	—
60053290	Other	8	—
600533	Of yarns of different colours		
60053310	For curtains, including net curtain fabric	8	—
60053350	Raschel lace, other than for curtains or net curtain fabric	8	—
60053390	Other	8	—
600534	Printed		
60053410	For curtains, including net curtain fabric	8	—
60053450	Raschel lace, other than for curtains or net curtain fabric	8	—
60053490	Other	8	—



**Changes to legislation:** There are currently no known outstanding effects for the  
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Of artificial fibres			
60054100	Unbleached or bleached	8	—
60054200	Dyed	8	—
60054300	Of yarns of different colours	8	—
60054400	Printed	8	—
600590	Other		
60059010	Of wool or fine animal hair	8	—
60059090	Other	8	—
6006	Other knitted or crocheted fabrics		
60061000	Of wool or fine animal hair	8	—
Of cotton			
60062100	Unbleached or bleached	8	—
60062200	Dyed	8	—
60062300	Of yarns of different colours	8	—
60062400	Printed	8	—
Of synthetic fibres			
600631	Unbleached or bleached		
60063110	For curtains, including net curtain fabric	8	—
60063190	Other	8	—
600632	Dyed		
60063210	For curtains, including net curtain fabric	8	—
60063290	Other	8	—
600633	Of yarns of different colours		
60063310	For curtains, including net curtain fabric	8	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

60063390	Other	8	—
600634	Printed		
60063410	For curtains, including net curtain fabric	8	—
60063490	Other	8	—
Of artificial fibres			
60064100	Unbleached or bleached	8	—
60064200	Dyed	8	—
60064300	Of yarns of different colours	8	—
60064400	Printed	8	—
60069000	Other	8	—

## CHAPTER 61

### ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

#### Notes

1. This chapter applies only to made-up knitted or crocheted articles.
2. This chapter does not cover:
  - (a) goods of heading 6212;
  - (b) worn clothing or other worn articles of heading 6309; or
  - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:
  - (a) The term 'suit' means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket, and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a 'suit' must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term 'suit' includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers,
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind,
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt-front), but has shiny silk or imitation silk lapels.

(b) The term 'ensemble' means a set of garments (other than suits and articles of heading 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term 'ensemble' does not apply to tracksuits or ski suits, of heading 6112.

4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm × 10 cm. Heading 6105 does not cover sleeveless garments.
5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 6111:
  - (a) the expression 'babies' garments and clothing accessories' means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
  - (b) articles which are *prima facie* classifiable both in heading 6111 and in other headings of this chapter are to be classified in heading 6111.
7. For the purposes of heading 6112, 'ski suits' means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist of either:

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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- (a) a ‘ski overall’, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or
- (b) a ‘ski ensemble’, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
  - one garment such as an anorak, windcheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
  - one pair of trousers, whether or not extending above waist level, one pair of breeches or one bib and brace overall.

The ‘ski ensemble’ may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a ‘ski ensemble’ must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

- 8. Garments which are *prima facie* classifiable both in heading 6113 and in other headings of this chapter, excluding heading 6111, are to be classified in heading 6113.
- 9. Garments of this chapter designed for left-over-right closure at the front shall be regarded as men's or boys' garments, and those designed for right-over-left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

- 10. Articles of this chapter may be made of metal thread.

#### **Additional notes**

- 1. For the application of note 3(b) to this chapter, the components of an ensemble must be made up entirely in a single identical fabric, subject to compliance with the other conditions laid down in the said note.

For this purpose:

- the fabric used can be unbleached, bleached, dyed, of yarns of different colours or printed,
- a pullover or waistcoat with ribbing is to be considered as a component of an ensemble, even if there is no ribbing on the component intended to cover the lower part of the body, provided that the ribbing is not sewn on but produced directly by the knitting process.

Sets of garments are not regarded as ensembles when their components are made up in different fabrics, even if the difference is due only to their respective colours.

All the components of an ensemble must be presented together for retail sale as a single unit. Individual wrapping or separate labelling of each component of such a single unit does not influence its classification as an ensemble.

- 2. For the purposes of heading 6109, the terms ‘singlets’ and ‘other vests’ include garments, even if of a fancy design, worn next to the body, without collar, with or without sleeves, including those with shoulder straps.

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These garments, which are intended to cover the upper part of the body, often possess many characteristics in common with those of T-shirts or with more traditional kinds of singlets and other vests of heading 6109.

3. Heading 6111 and subheadings 6116 10 20 and 6116 10 80 cover gloves, mittens and mitts, impregnated, coated or covered with plastics or rubber, even if they are:
  - made up from knitted or crocheted textile fabrics impregnated, coated or covered with plastics or rubber of heading 5903 or 5906, or
  - made up from unimpregnated, uncoated or uncovered knitted or crocheted textile fabrics and subsequently impregnated, coated or covered with plastics or rubber.

Where knitted or crocheted textile fabrics serve only as reinforcement, gloves, mittens or mitts impregnated, coated or covered with cellular plastics or cellular rubber belong in Chapter 39 or 40, even if they are made up from unimpregnated, uncoated or uncovered knitted or crocheted textile fabrics and subsequently impregnated, coated or covered with cellular plastics or cellular rubber (note 2(a)(5) and note 4, last paragraph, to Chapter 59).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
6101	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103		
610120	Of cotton		
61012010	Overcoats, car coats, capes, cloaks and similar articles	12	p/st
61012090	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	p/st
610130	Of man-made fibres		
61013010	Overcoats, car coats, capes, cloaks and similar articles	12	p/st
61013090	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

610190	Of other textile materials		
61019020	Overcoats, car coats, capes, cloaks and similar articles	12	p/st
61019080	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	p/st
6102	Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104		
610210	Of wool or fine animal hair		
61021010	Overcoats, car coats, capes, cloaks and similar articles	12	p/st
61021090	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	p/st
610220	Of cotton		
61022010	Overcoats, car coats, capes, cloaks and similar articles	12	p/st
61022090	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	p/st
610230	Of man-made fibres		
61023010	Overcoats, car coats, capes, cloaks and similar articles	12	p/st
61023090	Anoraks (including ski jackets), windcheaters, wind-	12	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	jackets and similar articles		
610290	Of other textile materials		
61029010	Overcoats, car coats, capes, cloaks and similar articles	12	p/st
61029090	Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	p/st
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted		
610310	Suits		
61031010	Of wool or fine animal hair	12	p/st
61031090	Of other textile materials	12	p/st
Ensembles			
61032200	Of cotton	12	p/st
61032300	Of synthetic fibres	12	p/st
61032900	Of other textile materials	12	p/st
Jackets and blazers			
61033100	Of wool or fine animal hair	12	p/st
61033200	Of cotton	12	p/st
61033300	Of synthetic fibres	12	p/st
61033900	Of other textile materials	12	p/st
Trousers, bib and brace overalls, breeches and shorts			
61034100	Of wool or fine animal hair	12	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

61034200	Of cotton	12	p/st
61034300	Of synthetic fibres	12	p/st
61034900	Of other textile materials	12	p/st
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted		
Suits			
61041300	Of synthetic fibres	12	p/st
610419	Of other textile materials		
61041920	Of cotton	12	p/st
61041990	Of other textile materials	12	p/st
Ensembles			
61042200	Of cotton	12	p/st
61042300	Of synthetic fibres	12	p/st
610429	Of other textile materials		
61042910	Of wool or fine animal hair	12	p/st
61042990	Of other textile materials	12	p/st
Jackets and blazers			
61043100	Of wool or fine animal hair	12	p/st
61043200	Of cotton	12	p/st
61043300	Of synthetic fibres	12	p/st
61043900	Of other textile materials	12	p/st
Dresses			
61044100	Of wool or fine animal hair	12	p/st



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

61044200	Of cotton	12	p/st
61044300	Of synthetic fibres	12	p/st
61044400	Of artificial fibres	12	p/st
61044900	Of other textile materials	12	p/st
Skirts and divided skirts			
61045100	Of wool or fine animal hair	12	p/st
61045200	Of cotton	12	p/st
61045300	Of synthetic fibres	12	p/st
61045900	Of other textile materials	12	p/st
Trousers, bib and brace overalls, breeches and shorts			
61046100	Of wool or fine animal hair	12	p/st
61046200	Of cotton	12	p/st
61046300	Of synthetic fibres	12	p/st
61046900	Of other textile materials	12	p/st
6105	Men's or boys' shirts, knitted or crocheted		
61051000	Of cotton	12	p/st
610520	Of man-made fibres		
61052010	Of synthetic fibres	12	p/st
61052090	Of artificial fibres	12	p/st
610590	Of other textile materials		
61059010	Of wool or fine animal hair	12	p/st
61059090	Of other textile materials	12	p/st
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted		
61061000	Of cotton	12	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

61062000	Of man-made fibres	12	p/st
610690	Of other textile materials		
61069010	Of wool or fine animal hair	12	p/st
61069030	Of silk or silk waste	12	p/st
61069050	Of flax or of ramie	12	p/st
61069090	Of other textile materials	12	p/st
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted		
Underpants and briefs			
61071100	Of cotton	12	p/st
61071200	Of man-made fibres	12	p/st
61071900	Of other textile materials	12	p/st
Nightshirts and pyjamas			
61072100	Of cotton	12	p/st
61072200	Of man-made fibres	12	p/st
61072900	Of other textile materials	12	p/st
Other			
61079100	Of cotton	12	p/st
61079900	Of other textile materials	12	p/st
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted		
Slips and petticoats			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

61081100	Of man-made fibres	12	p/st
61081900	Of other textile materials	12	p/st
Briefs and panties			
61082100	Of cotton	12	p/st
61082200	Of man-made fibres	12	p/st
61082900	Of other textile materials	12	p/st
Nightdresses and pyjamas			
61083100	Of cotton	12	p/st
61083200	Of man-made fibres	12	p/st
61083900	Of other textile materials	12	p/st
Other			
61089100	Of cotton	12	p/st
61089200	Of man-made fibres	12	p/st
61089900	Of other textile materials	12	p/st
6109	T-shirts, singlets and other vests, knitted or crocheted		
61091000	Of cotton	12	p/st
610990	Of other textile materials		
61099020	Of wool or fine animal hair or man-made fibres	12	p/st
61099090	Of other textile materials	12	p/st
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted		
Of wool or fine animal hair			
611011	Of wool		
61101110	Jerseys and pullovers, containing at least 50 % by weight of wool and weighing	10,5	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	600 g or more per article		
Other			
61101130	Men's or boys'	12	p/st
61101190	Women's or girls'	12	p/st
611012	Of Kashmir (cashmere) goats		
61101210	Men's or boys'	12	p/st
61101290	Women's or girls'	12	p/st
611019	Other		
61101910	Men's or boys'	12	p/st
61101990	Women's or girls'	12	p/st
611020	Of cotton		
61102010	Lightweight fine knit roll, polo or turtleneck jumpers and pullovers	12	p/st
Other			
61102091	Men's or boys'	12	p/st
61102099	Women's or girls'	12	p/st
611030	Of man-made fibres		
61103010	Lightweight fine knit roll, polo or turtleneck jumpers and pullovers	12	p/st
Other			
61103091	Men's or boys'	12	p/st
61103099	Women's or girls'	12	p/st
611090	Of other textile materials		
61109010	Of flax or ramie	12	p/st
61109090	Of other textile materials	12	p/st
6111	Babies' garments and clothing accessories, knitted or crocheted		
611120	Of cotton		
61112010	Gloves, mittens and mitts	8,9	pa

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

61112090	Other	12	—
611130	Of synthetic fibres		
61113010	Gloves, mittens and mitts	8,9	pa
61113090	Other	12	—
611190	Of other textile materials		
Of wool or fine animal hair			
61119011	Gloves, mittens and mitts	8,9	pa
61119019	Other	12	—
61119090	Of other textile materials	12	—
6112	Tracksuits, ski suits and swimwear, knitted or crocheted		
Tracksuits			
61121100	Of cotton	12	p/st
61121200	Of synthetic fibres	12	p/st
61121900	Of other textile materials	12	p/st
61122000	Ski suits	12	—
Men's or boys' swimwear			
611231	Of synthetic fibres		
61123110	Containing by weight 5 % or more of rubber thread	8	p/st
61123190	Other	12	p/st
611239	Of other textile materials		
61123910	Containing by weight 5 % or more of rubber thread	8	p/st
61123990	Other	12	p/st
Women's or girls' swimwear			
611241	Of synthetic fibres		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

61124110	Containing by weight 5 % or more of rubber thread	8	p/st
61124190	Other	12	p/st
611249	Of other textile materials		
61124910	Containing by weight 5 % or more of rubber thread	8	p/st
61124990	Other	12	p/st
611300	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907		
61130010	Of knitted or crocheted fabrics of heading 5906	8	—
61130090	Other	12	—
6114	Other garments, knitted or crocheted		
61142000	Of cotton	12	—
61143000	Of man-made fibres	12	—
61149000	Of other textile materials	12	—
6115	Pantyhose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted		
611510	Graduated compression hosiery (for example, stockings for varicose veins)		
61151010	Stockings for varicose veins of synthetic fibres	8	pa
61151090	Other	12	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

<b>Other pantyhose and tights</b>			
61152100	Of synthetic fibres, measuring per single yarn less than 67 decitex	12	p/st
61152200	Of synthetic fibres, measuring per single yarn 67 decitex or more	12	p/st
61152900	Of other textile materials	12	p/st
611530	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex		
<b>Of synthetic fibres</b>			
61153011	Knee-length stockings	12	pa
61153019	Other	12	pa
61153090	Of other textile materials	12	pa
<b>Other</b>			
61159400	Of wool or fine animal hair	12	pa
61159500	Of cotton	12	pa
611596	Of synthetic fibres		
61159610	Knee-length stockings	12	pa
<b>Other</b>			
61159691	Women's stockings	12	pa
61159699	Other	12	pa
61159900	Of other textile materials	12	pa
6116	Gloves, mittens and mitts, knitted or crocheted		
611610	Impregnated, coated or covered with plastics or rubber		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

61161020	Gloves impregnated, coated or covered with rubber	8	pa
61161080	Other	8,9	pa
<b>Other</b>			
61169100	Of wool or fine animal hair	8,9	pa
61169200	Of cotton	8,9	pa
61169300	Of synthetic fibres	8,9	pa
61169900	Of other textile materials	8,9	pa
6117	Other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories		
61171000	Shawls, scarves, mufflers, mantillas, veils and the like	12	—
611780	Other accessories		
61178010	Knitted or crocheted, elasticated or rubberised	8	—
61178080	Other	12	—
61179000	Parts	12	—

## CHAPTER 62

### ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

#### Notes

1. This chapter applies only to made-up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 6212).
2. This chapter does not cover:
  - (a) worn clothing or other worn articles of heading 6309; or
  - (b) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6203 and 6204:
  - (a) The term ‘suit’ means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:



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**Changes to legislation:** There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket, and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a 'suit' must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term 'suit' includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers,
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind,
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term 'ensemble' means a set of garments (other than suits and articles of heading 6207 or 6208) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term 'ensemble' does not apply to tracksuits or ski suits, of heading 6211.

4. For the purposes of heading 6209:

- (a) the expression 'babies' garments and clothing accessories' means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
- (b) articles which are *prima facie* classifiable both in heading 6209 and in other headings of this chapter are to be classified in heading 6209.

5. Garments which are *prima facie* classifiable both in heading 6210 and in other headings of this chapter, excluding heading 6209, are to be classified in heading 6210.

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*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

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6. For the purposes of heading 6211, 'ski suits' means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist of either:
- (a) a 'ski overall', that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or
- (b) a 'ski ensemble', that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
- one garment, such as an anorak, windcheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
  - one pair of trousers, whether or not extending above waist level, one pair of breeches or one bib and brace overall.

The 'ski ensemble' may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a 'ski ensemble' must be made up in a fabric of the same texture, style and composition, whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.
8. Garments of this chapter designed for left-over-right closure at the front shall be regarded as men's or boys' garments, and those designed for right-over-left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this chapter may be made of metal thread.

**Additional notes**

1. For the application of note 3(b) to this chapter, the components of an ensemble must be made up entirely in a single identical fabric, subject to compliance with the other conditions laid down in the said note.

For this purpose, the fabric used can be unbleached, bleached, dyed, of yarns of different colours or printed.

Sets of garments are not regarded as ensembles when their components are made up in different fabrics, even if the difference is due only to their respective colours.

All the components of an ensemble must be presented together for retail sale as a single unit. Individual wrapping or separate labelling of each component of such a single unit does not influence its classification as an ensemble.

2. Headings 6209 and 6216 cover gloves, mittens and mitts, impregnated, coated or covered with plastics or rubber, even if they are:
- made up from textile fabrics (other than knitted or crocheted) impregnated, coated or covered with plastics or rubber of heading 5903 or 5906, or

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

— made up from unimpregnated, uncoated or uncovered textile fabrics (other than knitted or crocheted) and subsequently impregnated, coated or covered with plastics or rubber.

Where textile fabrics (other than knitted or crocheted) serve only as reinforcement, gloves, mittens or mitts impregnated, coated or covered with cellular plastics or cellular rubber belong in Chapter 39 or 40, even if they are made up from unimpregnated, uncoated or uncovered textile fabrics (other than knitted or crocheted) and subsequently impregnated, coated or covered with cellular plastics or cellular rubber (note 2(a)(5) and note 4, last paragraph, to Chapter 59).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
6201	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 6203		
	Overcoats, raincoats, car coats, capes, cloaks and similar articles		
62011100	Of wool or fine animal hair	12	p/st
620112	Of cotton		
62011210	Of a weight, per garment, not exceeding 1 kg	12	p/st
62011290	Of a weight, per garment, exceeding 1 kg	12	p/st
620113	Of man-made fibres		
62011310	Of a weight, per garment, not exceeding 1 kg	12	p/st
62011390	Of a weight, per garment, exceeding 1 kg	12	p/st
62011900	Of other textile materials	12	p/st

Other

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

62019100	Of wool or fine animal hair	12	p/st
62019200	Of cotton	12	p/st
62019300	Of man-made fibres	12	p/st
62019900	Of other textile materials	12	p/st
6202	Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 6204		
Overcoats, raincoats, car coats, capes, cloaks and similar articles			
62021100	Of wool or fine animal hair	12	p/st
620212	Of cotton		
62021210	Of a weight, per garment, not exceeding 1 kg	12	p/st
62021290	Of a weight, per garment, exceeding 1 kg	12	p/st
620213	Of man-made fibres		
62021310	Of a weight, per garment, not exceeding 1 kg	12	p/st
62021390	Of a weight, per garment, exceeding 1 kg	12	p/st
62021900	Of other textile materials	12	p/st
Other			
62029100	Of wool or fine animal hair	12	p/st
62029200	Of cotton	12	p/st
62029300	Of man-made fibres	12	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

62029900	Of other textile materials	12	p/st
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)		
Suits			
62031100	Of wool or fine animal hair	12	p/st
62031200	Of synthetic fibres	12	p/st
620319	Of other textile materials		
62031910	Of cotton	12	p/st
62031930	Of artificial fibres	12	p/st
62031990	Of other textile materials	12	p/st
Ensembles			
620322	Of cotton		
62032210	Industrial and occupational	12	p/st
62032280	Other	12	p/st
620323	Of synthetic fibres		
62032310	Industrial and occupational	12	p/st
62032380	Other	12	p/st
620329	Of other textile materials		
Of artificial fibres			
62032911	Industrial and occupational	12	p/st
62032918	Other	12	p/st
62032930	Of wool or fine animal hair	12	p/st
62032990	Of other textile materials	12	p/st
Jackets and blazers			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

62033100	Of wool or fine animal hair	12	p/st
620332	Of cotton		
62033210	Industrial and occupational	12	p/st
62033290	Other	12	p/st
620333	Of synthetic fibres		
62033310	Industrial and occupational	12	p/st
62033390	Other	12	p/st
620339	Of other textile materials		
Of artificial fibres			
62033911	Industrial and occupational	12	p/st
62033919	Other	12	p/st
62033990	Of other textile materials	12	p/st
Trousers, bib and brace overalls, breeches and shorts			
620341	Of wool or fine animal hair		
62034110	Trousers and breeches	12	p/st
62034130	Bib and brace overalls	12	p/st
62034190	Other	12	p/st
620342	Of cotton		
Trousers and breeches			
62034211	Industrial and occupational	12	p/st
Other			
62034231	Of denim	12	p/st
62034233	Of cut corduroy	12	p/st
62034235	Other	12	p/st
Bib and brace overalls			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

62034251	Industrial and occupational	12	p/st
62034259	Other	12	p/st
62034290	Other	12	p/st
620343	Of synthetic fibres		
Trousers and breeches			
62034311	Industrial and occupational	12	p/st
62034319	Other	12	p/st
Bib and brace overalls			
62034331	Industrial and occupational	12	p/st
62034339	Other	12	p/st
62034390	Other	12	p/st
620349	Of other textile materials		
Of artificial fibres			
Trousers and breeches			
62034911	Industrial and occupational	12	p/st
62034919	Other	12	p/st
Bib and brace overalls			
62034931	Industrial and occupational	12	p/st
62034939	Other	12	p/st
62034950	Other	12	p/st
62034990	Of other textile materials	12	p/st
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	shorts (other than swimwear)		
Suits			
62041100	Of wool or fine animal hair	12	p/st
62041200	Of cotton	12	p/st
62041300	Of synthetic fibres	12	p/st
620419	Of other textile materials		
62041910	Of artificial fibres	12	p/st
62041990	Of other textile materials	12	p/st
Ensembles			
62042100	Of wool or fine animal hair	12	p/st
620422	Of cotton		
62042210	Industrial and occupational	12	p/st
62042280	Other	12	p/st
620423	Of synthetic fibres		
62042310	Industrial and occupational	12	p/st
62042380	Other	12	p/st
620429	Of other textile materials		
Of artificial fibres			
62042911	Industrial and occupational	12	p/st
62042918	Other	12	p/st
62042990	Of other textile materials	12	p/st
Jackets and blazers			
62043100	Of wool or fine animal hair	12	p/st
620432	Of cotton		
62043210	Industrial and occupational	12	p/st
62043290	Other	12	p/st



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

620433	Of synthetic fibres		
62043310	Industrial and occupational	12	p/st
62043390	Other	12	p/st
620439	Of other textile materials		
Of artificial fibres			
62043911	Industrial and occupational	12	p/st
62043919	Other	12	p/st
62043990	Of other textile materials	12	p/st
Dresses			
62044100	Of wool or fine animal hair	12	p/st
62044200	Of cotton	12	p/st
62044300	Of synthetic fibres	12	p/st
62044400	Of artificial fibres	12	p/st
620449	Of other textile materials		
62044910	Of silk or silk waste	12	p/st
62044990	Of other textile materials	12	p/st
Skirts and divided skirts			
62045100	Of wool or fine animal hair	12	p/st
62045200	Of cotton	12	p/st
62045300	Of synthetic fibres	12	p/st
620459	Of other textile materials		
62045910	Of artificial fibres	12	p/st
62045990	Of other textile materials	12	p/st
Trousers, bib and brace overalls, breeches and shorts			
620461	Of wool or fine animal hair		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

62046110	Trousers and breeches	12	p/st
62046185	Other	12	p/st
620462	Of cotton		
Trousers and breeches			
62046211	Industrial and occupational	12	p/st
Other			
62046231	Of denim	12	p/st
62046233	Of cut corduroy	12	p/st
62046239	Other	12	p/st
Bib and brace overalls			
62046251	Industrial and occupational	12	p/st
62046259	Other	12	p/st
62046290	Other	12	p/st
620463	Of synthetic fibres		
Trousers and breeches			
62046311	Industrial and occupational	12	p/st
62046318	Other	12	p/st
Bib and brace overalls			
62046331	Industrial and occupational	12	p/st
62046339	Other	12	p/st
62046390	Other	12	p/st
620469	Of other textile materials		
Of artificial fibres			
Trousers and breeches			
62046911	Industrial and occupational	12	p/st
62046918	Other	12	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Bib and brace overalls			
62046931	Industrial and occupational	12	p/st
62046939	Other	12	p/st
62046950	Other	12	p/st
62046990	Of other textile materials	12	p/st
6205	Men's or boys' shirts		
62052000	Of cotton	12	p/st
62053000	Of man-made fibres	12	p/st
620590	Of other textile materials		
62059010	Of flax or ramie	12	p/st
62059080	Of other textile materials	12	p/st
6206	Women's or girls' blouses, shirts and shirt-blouses		
62061000	Of silk or silk waste	12	p/st
62062000	Of wool or fine animal hair	12	p/st
62063000	Of cotton	12	p/st
62064000	Of man-made fibres	12	p/st
620690	Of other textile materials		
62069010	Of flax or ramie	12	p/st
62069090	Of other textile materials	12	p/st
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles		
Underpants and briefs			
62071100	Of cotton	12	p/st
62071900	Of other textile materials	12	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Nightshirts and pyjamas			
62072100	Of cotton	12	p/st
62072200	Of man-made fibres	12	p/st
62072900	Of other textile materials	12	p/st
Other			
62079100	Of cotton	12	—
620799	Of other textile materials		
62079910	Of man-made fibres	12	—
62079990	Of other textile materials	12	—
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles		
Slips and petticoats			
62081100	Of man-made fibres	12	p/st
62081900	Of other textile materials	12	p/st
Nightdresses and pyjamas			
62082100	Of cotton	12	p/st
62082200	Of man-made fibres	12	p/st
62082900	Of other textile materials	12	p/st
Other			
62089100	Of cotton	12	—
62089200	Of man-made fibres	12	—
62089900	Of other textile materials	12	—
6209	Babies' garments and clothing accessories		
62092000	Of cotton	10,5	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

62093000	Of synthetic fibres	10,5	—
620990	Of other textile materials		
62099010	Of wool or fine animal hair	10,5	—
62099090	Of other textile materials	10,5	—
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907		
621010	Of fabrics of heading 5602 or 5603		
62101010	Of fabrics of heading 5602	12	—
62101090	Of fabrics of heading 5603	12	—
62102000	Other garments, of the type described in subheadings 6201 11 to 6201 19	12	p/st
62103000	Other garments, of the type described in subheadings 6202 11 to 6202 19	12	p/st
62104000	Other men's or boys' garments	12	—
62105000	Other women's or girls' garments	12	—
6211	Tracksuits, ski suits and swimwear; other garments		
Swimwear			
62111100	Men's or boys'	12	p/st
62111200	Women's or girls'	12	p/st
62112000	Ski suits	12	p/st
Other garments, men's or boys'			
621132	Of cotton		
62113210	Industrial and occupational clothing	12	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Tracksuits with lining			
62113231	With an outer shell of a single identical fabric	12	p/st
Other			
62113241	Upper parts	12	p/st
62113242	Lower parts	12	p/st
62113290	Other	12	—
621133	Of man-made fibres		
62113310	Industrial and occupational clothing	12	—
Tracksuits with lining			
62113331	With an outer shell of a single identical fabric	12	p/st
Other			
62113341	Upper parts	12	p/st
62113342	Lower parts	12	p/st
62113390	Other	12	—
62113900	Of other textile materials	12	—
Other garments, women's or girls'			
62114100	Of wool or fine animal hair	12	—
621142	Of cotton		
62114210	Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	12	—
Tracksuits with lining			
62114231	With an outer shell of a single identical fabric	12	p/st
Other			
62114241	Upper parts	12	p/st
62114242	Lower parts	12	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

62114290	Other	12	—
621143	Of man-made fibres		
62114310	Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	12	—
Tracksuits with lining			
62114331	With an outer shell of a single identical fabric	12	p/st
Other			
62114341	Upper parts	12	p/st
62114342	Lower parts	12	p/st
62114390	Other	12	—
62114900	Of other textile materials	12	—
6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted		
621210	Brassières		
62121010	In a set made up for retail sale containing a brassière and a pair of briefs	6,5	p/st
62121090	Other	6,5	p/st
62122000	Girdles and panty girdles	6,5	p/st
62123000	Corselettes	6,5	p/st
62129000	Other	6,5	—
6213	Handkerchiefs		
62132000	Of cotton	10	p/st
62139000	Of other textile materials	10	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

6214	Shawls, scarves, mufflers, mantillas, veils and the like		
62141000	Of silk or silk waste	8	p/st
62142000	Of wool or fine animal hair	8	p/st
62143000	Of synthetic fibres	8	p/st
62144000	Of artificial fibres	8	p/st
62149000	Of other textile materials	8	p/st
6215	Ties, bow ties and cravats		
62151000	Of silk or silk waste	6,3	p/st
62152000	Of man-made fibres	6,3	p/st
62159000	Of other textile materials	6,3	p/st
62160000	Gloves, mittens and mitts	7,6	pa
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212		
62171000	Accessories	6,3	—
62179000	Parts	12	—

### CHAPTER 63

#### OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

##### Notes

1. Sub-chapter I applies only to made-up articles, of any textile fabric.
2. Sub-chapter I does not cover:
  - (a) goods of Chapters 56 to 62; or
  - (b) worn clothing or other worn articles of heading 6309.
3. Heading 6309 applies only to the following goods:
  - (a) articles of textile materials:
    - clothing and clothing accessories, and parts thereof,



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- blankets and travelling rugs,
  - bedlinen, table linen, toilet linen and kitchen linen,
  - furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805;
- (b) footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- they must show signs of appreciable wear, and
- they must be presented in bulk or in bales, sacks or similar packings.

CN code	Description	Conventional rate of duty (%)	Supplementary unit

## SECTION XII

### FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

## CHAPTER 64

### FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

#### Notes

1. This chapter does not cover:
  - (a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
  - (b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
  - (c) worn footwear of heading 6309;
  - (d) articles of asbestos (heading 6812);
  - (e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021); or
  - (f) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 6406, the term ‘parts’ does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 9606.

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

3. For the purposes of this chapter:
- (a) the terms ‘rubber’ and ‘plastics’ include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term ‘leather’ refers to the goods of headings 4107 and 4112 to 4114.
4. Subject to note 3 to this chapter:
- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**Subheading note**

1. For the purposes of subheadings 6402 12, 6402 19, 6403 12, 6403 19 and 6404 11, the expression ‘sports footwear’ applies only to:
- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

**Additional notes**

1. Within the meaning of note 4(a), ‘reinforcements’ is taken to mean all pieces of material (for example, plastics or leather) attached to the external surface of the upper to give additional strength, whether or not also attached to the sole. After the removal of reinforcements, the visible material must have the characteristics of an upper and not lining, supporting the foot sufficiently to enable the wearer, with the original fastening systems in place, to walk in the footwear.

Account is to be taken of sections covered by accessories or reinforcements when deciding on the composition of the upper.

2. Within the meaning of note 4(b), one or more layers of textile material which do not possess the characteristics usually required for normal use of an outer sole (for example, durability, strength, etc.) are not to be taken into consideration for classification purposes.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	by stitching, riveting, nailing, screwing, plugging or similar processes		
64011000	Footwear incorporating a protective metal toecap	17	pa
Other footwear			
640192	Covering the ankle but not covering the knee		
64019210	With uppers of rubber	17	pa
64019290	With uppers of plastics	17	pa
64019900	Other	17	pa
6402	Other footwear with outer soles and uppers of rubber or plastics		
Sports footwear			
640212	Ski-boots, cross- country ski footwear and snowboard boots		
64021210	Ski-boots and cross- country ski footwear	17	pa
64021290	Snowboard boots	17	pa
64021900	Other	16,9	pa
64022000	Footwear with upper straps or thongs assembled to the sole by means of plugs	17	pa
Other footwear			
640291	Covering the ankle		
64029110	Incorporating a protective metal toecap	17	pa
64029190	Other	16,9	pa
640299	Other		
64029905	Incorporating a protective metal toecap	17	pa

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other			
64029910	With uppers of rubber	16,8	pa
With uppers of plastics			
Footwear with a vamp made of straps or which has one or several pieces cut out			
64029931	With sole and heel combined having a height of more than 3 cm	16,8	pa
64029939	Other	16,8	pa
64029950	Slippers and other indoor footwear	16,8	pa
Other, with insoles of a length			
64029991	Of less than 24 cm	16,8	pa
Of 24 cm or more			
64029993	Footwear which cannot be identified as men's or women's footwear	16,8	pa
Other			
64029996	For men	16,8	pa
64029998	For women	16,8	pa
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather		
Sports footwear			
64031200	Ski-boots, cross-country ski footwear and snowboard boots	8	pa
64031900	Other	8	pa
64032000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	8	pa

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

64034000	Other footwear, incorporating a protective metal toecap	8	pa
Other footwear with outer soles of leather			
640351	Covering the ankle		
64035105	Made on a base or platform of wood, not having an inner sole	8	pa
Other			
Covering the ankle but no part of the calf, with insoles of a length			
64035111	Of less than 24 cm	8	pa
Of 24 cm or more			
64035115	For men	8	pa
64035119	For women	8	pa
Other, with insoles of a length			
64035191	Of less than 24 cm	8	pa
Of 24 cm or more			
64035195	For men	8	pa
64035199	For women	8	pa
640359	Other		
64035905	Made on a base or platform of wood, not having an inner sole	8	pa
Other			
Footwear with a vamp made of straps or which has one or several pieces cut out			
64035911	With sole and heel combined having a height of more than 3 cm	5	pa
Other, with insoles of a length			
64035931	Of less than 24 cm	8	pa

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Of 24 cm or more			
64035935	For men	8	pa
64035939	For women	8	pa
64035950	Slippers and other indoor footwear	8	pa
Other, with insoles of a length			
64035991	Of less than 24 cm	8	pa
Of 24 cm or more			
64035995	For men	8	pa
64035999	For women	8	pa
Other footwear			
640391	Covering the ankle		
64039105	Made on a base or platform of wood, not having an inner sole	8	pa
Other			
Covering the ankle but no part of the calf, with insoles of a length			
64039111	Of less than 24 cm	8	pa
Of 24 cm or more			
64039113	Footwear which cannot be identified as men's or women's footwear	8	pa
Other			
64039116	For men	8	pa
64039118	For women	8	pa
Other, with insoles of a length			
64039191	Of less than 24 cm	8	pa
Of 24 cm or more			
64039193	Footwear which cannot be identified as men's or women's footwear	8	pa
Other			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

64039196	For men	8	pa
64039198	For women	5	pa
640399	Other		
64039905	Made on a base or platform of wood, not having an inner sole	8	pa
Other			
Footwear with a vamp made of straps or which has one or several pieces cut out			
64039911	With sole and heel combined having a height of more than 3 cm	8	pa
Other, with insoles of a length			
64039931	Of less than 24 cm	8	pa
Of 24 cm or more			
64039933	Footwear which cannot be identified as men's or women's footwear	8	pa
Other			
64039936	For men	8	pa
64039938	For women	5	pa
64039950	Slippers and other indoor footwear	8	pa
Other, with insoles of a length			
64039991	Of less than 24 cm	8	pa
Of 24 cm or more			
64039993	Footwear which cannot be identified as men's or women's footwear	8	pa
Other			
64039996	For men	8	pa
64039998	For women	7	pa
6404	Footwear with outer soles of rubber,		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	plastics, leather or composition leather and uppers of textile materials		
Footwear with outer soles of rubber or plastics			
64041100	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	16,9	pa
640419	Other		
64041910	Slippers and other indoor footwear	16,9	pa
64041990	Other	17	pa
640420	Footwear with outer soles of leather or composition leather		
64042010	Slippers and other indoor footwear	17	pa
64042090	Other	17	pa
6405	Other footwear		
64051000	With uppers of leather or composition leather	3,5	pa
640520	With uppers of textile materials		
64052010	With outer soles of wood or cork	3,5	pa
With outer soles of other materials			
64052091	Slippers and other indoor footwear	4	pa
64052099	Other	4	pa
640590	Other		
64059010	With outer soles of rubber, plastics, leather or composition leather	17	pa
64059090	With outer soles of other materials	4	pa



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof		
640610	Uppers and parts thereof, other than stiffeners		
64061010	Of leather	3	—
64061090	Of other materials	3	—
640620	Outer soles and heels, of rubber or plastics		
64062010	Of rubber	3	—
64062090	Of plastics	3	—
Other			
64069100	Of wood	3	—
640699	Of other materials		
64069930	Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles	3	pa
64069950	Removable insoles and other removable accessories	3	—
64069960	Outer soles of leather or composition leather	3	—
64069985	Other	3	—

## CHAPTER 65

### HEADGEAR AND PARTS THEREOF

#### Notes

1. This chapter does not cover:
  - (a) worn headgear of heading 6309;

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (b) asbestos headgear (heading 6812); or
- (c) dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 6502 does not cover hat shapes made by sewing, other than those obtained simply by sewing strips in spirals.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	2,7	p/st
65020000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	Free	p/st
6503			
65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	Free	p/st
6505			
65051000	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed	2,7	—
650590	Other		
65059005	Of fur felt or of felt of wool and fur, made from the hat bodies,	5,7	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	hoods or plateaux of heading 6501		
Other			
65059010	Berets, bonnets, skullcaps, fezzes, tarbooshes and the like	2,7	p/st
65059030	Peaked caps	2,7	p/st
65059080	Other	2,7	—
6506	Other headgear, whether or not lined or trimmed		
650610	Safety headgear		
65061010	Of plastics	2,7	p/st
65061080	Of other materials	2,7	p/st
Other			
65069100	Of rubber or of plastics	2,7	p/st
650699	Of other materials		
65069910	Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501	5,7	p/st
65069990	Other	2,7	p/st
65070000	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	2,7	—

## CHAPTER 66

### UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

#### Notes

1. This chapter does not cover:
  - (a) measure walking sticks or the like (heading 9017);
  - (b) firearm-sticks, swordsticks, loaded walking sticks or the like (Chapter 93); or
  - (c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

2. Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)		
66011000	Garden or similar umbrellas	4,7	p/st
Other			
66019100	Having a telescopic shaft	4,7	p/st
660199	Other		
66019920	With a cover of woven textile materials	4,7	p/st
66019990	Other	4,7	p/st
66020000	Walking sticks, seat-sticks, whips, riding-crops and the like	2,7	—
6603	Parts, trimmings and accessories of articles of heading 6601 or 6602		
66032000	Umbrella frames, including frames mounted on shafts (sticks)	5,2	—
660390	Other		
66039010	Handles and knobs	2,7	—
66039090	Other	5	—

## CHAPTER 67

### PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

#### Notes

1. This chapter does not cover:
  - (a) straining cloth of human hair (heading 5911);
  - (b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - (c) footwear (Chapter 64);
  - (d) headgear or hairnets (Chapter 65);
  - (e) toys, sports requisites or carnival articles (Chapter 95); or
  - (f) feather dusters, powder puffs or hair sieves (Chapter 96).
2. Heading 6701 does not cover:
  - (a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);
  - (b) articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
  - (c) artificial flowers or foliage or parts thereof or made-up articles of heading 6702.
3. Heading 6702 does not cover:
  - (a) articles of glass (Chapter 70); or
  - (b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
67010000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	2,7	—
6702	Artificial flowers, foliage and fruit and parts thereof; articles		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	made of artificial flowers, foliage or fruit		
67021000	Of plastics	4,7	—
67029000	Of other materials	4,7	—
67030000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	1,7	—
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included		
Of synthetic textile materials			
67041100	Complete wigs	2,2	—
67041900	Other	2,2	—
67042000	Of human hair	2,2	—
67049000	Of other materials	2,2	—

### SECTION XIII

## ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

### CHAPTER 68

## ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

### Notes

1. This chapter does not cover:
  - (a) goods of Chapter 25;
  - (b) coated, impregnated or covered paper and paperboard of heading 4810 or 4811 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);

*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

- (c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
  - (d) articles of Chapter 71;
  - (e) tools or parts of tools, of Chapter 82;
  - (f) lithographic stones of heading 8442;
  - (g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
  - (h) dental burrs (heading 9018);
  - (ij) articles of Chapter 91 (for example, clocks and clock cases);
  - (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (l) articles of Chapter 95 (for example, toys, games and sports requisites);
  - (m) articles of heading 9602, if made of materials specified in note 2(b) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates); or
  - (n) articles of Chapter 97 (for example, works of art).
2. In heading 6802, the expression ‘worked monumental or building stone’ applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
68010000	Setts, curbstones and flagstones, of natural stone (except slate)	Free	—
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

68021000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	Free	—
Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface			
68022100	Marble, travertine and alabaster	1,7	—
68022300	Granite	1,7	—
68022900	Other stone	1,7	—
Other			
68029100	Marble, travertine and alabaster	1,7	—
68029200	Other calcareous stone	1,7	—
680293	Granite		
68029310	Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	Free	—
68029390	Other	1,7	—
680299	Other stone		
68029910	Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	Free	—
68029990	Other	1,7	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

68030000	Worked slate and articles of slate or of agglomerated slate	1,7	—
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials		
68041000	Millstones and grindstones for milling, grinding or pulping	Free	—
Other millstones, grindstones, grinding wheels and the like			
68042100	Of agglomerated synthetic or natural diamond	1,7	—
680422	Of other agglomerated abrasives or of ceramics		
Of artificial abrasives, with binder			
Of synthetic or artificial resin			
68042212	Not reinforced	Free	—
68042218	Reinforced	Free	—
68042230	Of ceramics or silicates	Free	—
68042250	Of other materials	Free	—
68042290	Other	Free	—
68042300	Of natural stone	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

68043000	Hand sharpening or polishing stones	Free	—
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up		
68051000	On a base of woven textile fabric only	1,7	—
68052000	On a base of paper or paperboard only	1,7	—
68053000	On a base of other materials	1,7	—
6806	Slag-wool, rock-wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69		
68061000	Slag-wool, rock-wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	Free	—
680620	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)		
68062010	Expanded clays	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

68062090	Other	Free	—
68069000	Other	Free	—
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)		
68071000	In rolls	Free	m <sup>2</sup>
68079000	Other	Free	—
68080000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders	1,7	—
6809	Articles of plaster or of compositions based on plaster		
Boards, sheets, panels, tiles and similar articles, not ornamented			
68091100	Faced or reinforced with paper or paperboard only	1,7	m <sup>2</sup>
68091900	Other	1,7	m <sup>2</sup>
68099000	Other articles	1,7	—
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced		
Tiles, flagstones, bricks and similar articles			
681011	Building blocks and bricks		
68101110	Of light concrete (with a basis of	1,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	crushed pumice, granulated slag, etc.)		
68101190	Other	1,7	—
68101900	Other	1,7	—
Other articles			
68109100	Prefabricated structural components for building or civil engineering	1,7	—
68109900	Other	1,7	—
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like		
68114000	Containing asbestos	1,7	—
Not containing asbestos			
68118100	Corrugated sheets	1,7	—
68118200	Other sheets, panels, tiles and similar articles	1,7	—
68118300	Tubes, pipes and tube or pipe fittings	1,7	—
68118900	Other articles	1,7	—
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813		
681280	Of crocidolite		
68128010	Fabricated fibres; mixtures with a basis	1,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	of asbestos or with a basis of asbestos and magnesium carbonate		
68128090	Other	3,7	—
Other			
68129100	Clothing, clothing accessories, footwear and headgear	3,7	—
68129200	Paper, millboard and felt	3,7	—
68129300	Compressed asbestos fibre jointing, in sheets or rolls	3,7	—
681299	Other		
68129910	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	1,7	—
68129990	Other	3,7	—
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials		
68132000	Containing asbestos	2,7	—
Not containing asbestos			
68138100	Brake linings and pads	2,7	—
68138900	Other	2,7	—
6814	Worked mica and articles of mica, including		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials		
68141000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	1,7	—
68149000	Other	1,7	—
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included		
681510	Non-electrical articles of graphite or other carbon		
68151010	Carbon fibres and articles of carbon fibres	Free	—
68151090	Other	Free	—
68152000	Articles of peat	Free	—
Other articles			
68159100	Containing magnesite, dolomite or chromite	Free	—
68159900	Other	Free	—

## CHAPTER 69

### CERAMIC PRODUCTS

#### Notes

1. This chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.
2. This chapter does not cover:
  - (a) products of heading 2844;

*Changes to legislation: There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

- (b) articles of heading 6804;
- (c) articles of Chapter 71 (for example, imitation jewellery);
- (d) cermets of heading 8113;
- (e) articles of Chapter 82;
- (f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
- (g) artificial teeth (heading 9021);
- (h) articles of Chapter 91 (for example, clocks and clock cases);
- (ij) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (k) articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes); or
- (m) articles of Chapter 97 (for example, works of art).

CN code	Description	Conventional rate of duty (%)	Supplementary unit

## CHAPTER 70

### GLASS AND GLASSWARE

#### Notes

1. This chapter does not cover:
  - (a) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
  - (b) articles of Chapter 71 (for example, imitation jewellery);
  - (c) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
  - (d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
  - (e) lamps or lighting fittings, illuminated signs, illuminated nameplates or the like, having a permanently fixed light source, or parts thereof of heading 9405;
  - (f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
  - (g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 7003, 7004 and 7005:

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (a) glass is not regarded as ‘worked’ by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression ‘absorbent, reflecting or non-reflecting layer’ means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 7006 remain classified in that heading, whether or not they have the character of articles.
4. For the purposes of heading 7019, the expression ‘glass wool’ means:
- (a) mineral wools with a silica (SiO<sub>2</sub>) content not less than 60 % by weight;
- (b) mineral wools with a silica (SiO<sub>2</sub>) content less than 60 % but with an alkaline oxide (K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5 % by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 6806.

5. Throughout the nomenclature, the expression ‘glass’ includes fused quartz and other fused silica.

**Subheading note**

1. For the purposes of subheadings 7013 22, 7013 33, 7013 41 and 7013 91, the expression ‘lead crystal’ means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
700100	Cullet and other waste and scrap of glass; glass in the mass		
70010010	Cullet and other waste and scrap of glass	Free	—
Glass in the mass			
70010091	Optical glass	3	—
70010099	Other	Free	—
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked		
70021000	Balls	3	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

700220	Rods		
70022010	Of optical glass	3	—
70022090	Other	3	—
Tubes			
70023100	Of fused quartz or other fused silica	3	—
70023200	Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	3	—
70023900	Other	3	—
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
Non-wired sheets			
700312	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
70031210	Of optical glass	3	m <sup>2</sup>
Other			
70031291	Having a non-reflecting layer	3	m <sup>2</sup>
70031299	Other	3,8 MIN 0,6 €/100 kg/br	m <sup>2</sup>
700319	Other		
70031910	Of optical glass	3	m <sup>2</sup>
70031990	Other	3,8 MIN 0,6 €/100 kg/br	m <sup>2</sup>
70032000	Wired sheets	3,8 MIN 0,4 €/100 kg/br	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

70033000	Profiles	3	—
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
700420	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
70042010	Optical glass	3	m <sup>2</sup>
Other			
70042091	Having a non-reflecting layer	3	m <sup>2</sup>
70042099	Other	4,4 MIN 0,4 €/100 kg/br	m <sup>2</sup>
700490	Other glass		
70049010	Optical glass	3	m <sup>2</sup>
70049080	Other	4,4 MIN 0,4 €/100 kg/br	m <sup>2</sup>
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
700510	Non-wired glass, having an absorbent, reflecting or non-reflecting layer		
70051005	Having a non-reflecting layer	3	m <sup>2</sup>
Other, of a thickness			
70051025	Not exceeding 3,5 mm	2	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

70051030	Exceeding 3,5 mm but not exceeding 4,5 mm	2	m <sup>2</sup>
70051080	Exceeding 4,5 mm	2	m <sup>2</sup>
Other non-wired glass			
700521	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground		
70052125	Of a thickness not exceeding 3,5 mm	2	m <sup>2</sup>
70052130	Of a thickness exceeding 3,5 mm but not exceeding 4,5 mm	2	m <sup>2</sup>
70052180	Of a thickness exceeding 4,5 mm	2	m <sup>2</sup>
700529	Other		
70052925	Of a thickness not exceeding 3,5 mm	2	m <sup>2</sup>
70052935	Of a thickness exceeding 3,5 mm but not exceeding 4,5 mm	2	m <sup>2</sup>
70052980	Of a thickness exceeding 4,5 mm	2	m <sup>2</sup>
70053000	Wired glass	2	m <sup>2</sup>
700600	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials		
70060010	Optical glass	3	—
70060090	Other	3	—
7007	Safety glass, consisting of toughened (tempered) or laminated glass		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Toughened (tempered) safety glass			
700711	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
70071110	Of size and shape suitable for incorporation in motor vehicles	3	—
70071190	Other	3	—
700719	Other		
70071910	Enamelled	3	m <sup>2</sup>
70071920	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	3	m <sup>2</sup>
70071980	Other	3	m <sup>2</sup>
Laminated safety glass			
700721	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
70072120	Of size and shape suitable for incorporation in motor vehicles	3	—
70072180	Other	3	—
70072900	Other	3	m <sup>2</sup>
700800	Multiple-walled insulating units of glass		
70080020	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	3	m <sup>2</sup>

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other			
70080081	Consisting of two panels of glass sealed around the edges by an airtight joint and separated by a layer of air, other gases or a vacuum	3	m <sup>2</sup>
70080089	Other	3	m <sup>2</sup>
7009	Glass mirrors, whether or not framed, including rear-view mirrors		
70091000	Rear-view mirrors for vehicles	4	p/st
Other			
70099100	Unframed	4	—
70099200	Framed	4	—
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass		
70101000	Ampoules	3	p/st
70102000	Stoppers, lids and other closures	5	—
701090	Other		
70109010	Preserving jars (sterilising jars)	5	p/st
Other			
70109021	Made from tubing of glass	5	p/st
Other, of a nominal capacity of			
70109031	2,5 l or more	5	p/st
Less than 2,5 l			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

For beverages and foodstuffs			
Bottles			
Of colourless glass, of a nominal capacity of			
70109041	1 l or more	5	p/st
70109043	More than 0,33 l but less than 1 l	5	p/st
70109045	0,15 l or more but not more than 0,33 l	5	p/st
70109047	Less than 0,15 l	5	p/st
Of coloured glass, of a nominal capacity of			
70109051	1 l or more	5	p/st
70109053	More than 0,33 l but less than 1 l	5	p/st
70109055	0,15 l or more but not more than 0,33 l	5	p/st
70109057	Less than 0,15 l	5	p/st
Other, of a nominal capacity of			
70109061	0,25 l or more	5	p/st
70109067	Less than 0,25 l	5	p/st
For pharmaceutical products, of a nominal capacity			
70109071	Exceeding 0,055 l	5	p/st
70109079	Not exceeding 0,055 l	5	p/st
For other products			
70109091	Of colourless glass	5	p/st
70109099	Of coloured glass	5	p/st
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode ray tubes or the like		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

70111000	For electric lighting	4	—
70112000	For cathode ray tubes	4	—
70119000	Other	4	—
7012			
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)		
70131000	Of glass ceramics	11	p/st
Stemware drinking glasses, other than of glass ceramics			
701322	Of lead crystal		
70132210	Gathered by hand	11	p/st
70132290	Gathered mechanically	11	p/st
701328	Other		
70132810	Gathered by hand	11	p/st
70132890	Gathered mechanically	11	p/st
Other drinking glasses, other than of glass ceramics			
701333	Of lead crystal		
Gathered by hand			
70133311	Cut or otherwise decorated	11	p/st
70133319	Other	11	p/st
Gathered mechanically			
70133391	Cut or otherwise decorated	11	p/st
70133399	Other	11	p/st
701337	Other		
70133710	Of toughened glass	11	p/st
Other			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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Gathered by hand

70133751	Cut or otherwise decorated	11	p/st
70133759	Other	11	p/st

Gathered mechanically

70133791	Cut or otherwise decorated	11	p/st
70133799	Other	11	p/st

Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics

701341	Of lead crystal		
70134110	Gathered by hand	11	p/st
70134190	Gathered mechanically	11	p/st
70134200	Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	11	p/st
701349	Other		
70134910	Of toughened glass	11	p/st

Other

70134991	Gathered by hand	11	p/st
70134999	Gathered mechanically	11	p/st

Other glassware

701391	Of lead crystal		
70139110	Gathered by hand	11	p/st
70139190	Gathered mechanically	11	p/st
70139900	Other	11	p/st
70140000	Signalling glassware and optical elements of glass (other	3	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	than those of heading 7015), not optically worked		
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses		
70151000	Glasses for corrective spectacles	3	—
70159000	Other	3	—
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms		
70161000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	—
701690	Other		
70169010	Leaded lights and the like	3	m <sup>2</sup>
70169040	Blocks and bricks, of a kind used	3 MIN 1,2 €/100 kg/br	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	for building or construction purposes		
70169070	Other	3 MIN 1,2 €/100 kg/br	—
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated		
70171000	Of fused quartz or other fused silica	3	—
70172000	Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	3	—
70179000	Other	3	—
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter		
701810	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares		
Glass beads			
70181011	Cut and mechanically polished	Free	—
70181019	Other	7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

70181030	Imitation pearls	Free	—
Imitation precious or semi-precious stones			
70181051	Cut and mechanically polished	Free	—
70181059	Other	3	—
70181090	Other	3 <sup>(1)</sup>	—
70182000	Glass microspheres not exceeding 1 mm in diameter	3	—
701890	Other		
70189010	Glass eyes; articles of glass smallware	3	—
70189090	Other	6	—
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)		
Slivers, rovings, yarn and chopped strands			
70191100	Chopped strands, of a length of not more than 50 mm	7	—
70191200	Rovings	7	—
701919	Other		
70191910	Of filaments	7	—
70191990	Of staple fibres	7	—
Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products			
70193100	Mats	7	—
70193200	Thin sheets (voiles)	5	—
70193900	Other	5	—
70194000	Woven fabrics of rovings	7	—
Other woven fabrics			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

70195100	Of a width not exceeding 30 cm	7	—
70195200	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	7	—
70195900	Other	7	—
701990	Other		
70199010	Non-textile fibres in bulk or flocks	7	—
70199030	Pads and casings for insulating tubes and pipes	7	—
Other			
70199091	Of textile fibres	7	—
70199099	Other	7	—
702000	Other articles of glass		
70200005	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor materials	Free	—
Glass inners for vacuum flasks or for other vacuum vessels			
70200007	Unfinished	3	—
70200008	Finished	6	—
Other			
70200010	Of fused quartz or other fused silica	3	—
70200030	Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	3	—

*Changes to legislation: There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

70200080	Other	3	—
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#### SECTION XIV

### NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

#### CHAPTER 71

### NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

#### Notes

1. Subject to note 1(A) to Section VI and except as provided below, all articles consisting wholly or partly:
  - (a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (b) of precious metal or of metal clad with precious metal,are to be classified in this chapter.
2.
  - (A) Headings 7113, 7114 and 7115 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing note does not apply to such articles.
  - (B) Heading 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This chapter does not cover:
  - (a) amalgams of precious metal, or colloidal precious metal (heading 2843);
  - (b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;
  - (c) goods of Chapter 32 (for example, lustres);
  - (d) supported catalysts (heading 3815);
  - (e) articles of heading 4202 or 4203 referred to in note 2(B) to Chapter 42;
  - (f) articles of heading 4303 or 4304;
  - (g) goods of Section XI (textiles and textile articles);
  - (h) footwear, headgear or other articles of Chapter 64 or 65;
  - (ij) umbrellas, walking sticks or other articles of Chapter 66;

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*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

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- (k) abrasive goods of heading 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this chapter, except unmounted worked sapphires and diamonds for styluses (heading 8522);
  - (l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - (m) arms or parts thereof (Chapter 93);
  - (n) articles covered by note 2 to Chapter 95;
  - (o) articles classified in Chapter 96 by virtue of note 4 to that chapter; or
  - (p) original sculptures or statuary (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding 100 years (heading 9706), other than natural or cultured pearls or precious or semi-precious stones.
- 4.
- (A) The expression 'precious metal' means silver, gold and platinum.
  - (B) The expression 'platinum' means platinum, iridium, osmium, palladium, rhodium and ruthenium.
  - (C) The expression 'precious or semi-precious stones' does not include any of the substances specified in note 2(b) to Chapter 96.
5. For the purposes of this chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum.
  - (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold.
  - (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the nomenclature, the expression 'metal clad with precious metal' means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

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 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

8. Subject to note 1(A) to Section VI, goods answering to a description in heading 7112 are to be classified in that heading and in no other heading of the nomenclature.
9. For the purposes of heading 7113, the expression ‘articles of jewellery’ means:
  - (a) any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tiepins, cuff links, dress-studs, religious or other medals and insignia); and
  - (b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading 7114, the expression ‘articles of goldsmiths’ or silversmiths’ wares’ includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.
11. For the purposes of heading 7117, the expression ‘imitation jewellery’ means articles of jewellery within the meaning of paragraph (a) of note 9 (but not including buttons or other articles of heading 9606, or dress-combs, hairslides or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

**Subheading notes**

1. For the purposes of subheadings 7106 10, 7108 11, 7110 11, 7110 21, 7110 31 and 7110 41, the expressions ‘powder’ and ‘in powder form’ mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0,5 mm.
2. Notwithstanding the provisions of chapter note 4(B), for the purposes of subheadings 7110 11 and 7110 19, the expression ‘platinum’ does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

CN code	Description	Conventional rate of duty (%)	Supplementary unit

*SECTION XV*

**BASE METALS AND ARTICLES OF BASE METAL**

**Notes**

1. This section does not cover:
  - (a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 3207 to 3210, 3212, 3213 or 3215);

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- (b) ferro-cerium or other pyrophoric alloys (heading 3606);
  - (c) headgear or parts thereof of heading 6506 or 6507;
  - (d) umbrella frames or other articles of heading 6603;
  - (e) goods of Chapter 71 (for example, precious-metal alloys, base metal clad with precious metal, imitation jewellery);
  - (f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
  - (g) assembled railway or tramway track (heading 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
  - (h) instruments or apparatus of Section XVIII, including clock or watch springs;
  - (ij) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);
  - (k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (l) articles of Chapter 95 (for example, toys, games, sports requisites);
  - (m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
  - (n) articles of Chapter 97 (for example, works of art).
2. Throughout the nomenclature, the expression ‘parts of general use’ means:
- (a) articles of heading 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
  - (b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and
  - (c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315), references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the nomenclature, the expression ‘base metals’ means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the nomenclature, the term ‘cermets’ means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term ‘cermets’ includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):



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- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
  - (b) An alloy composed of base metals of this section and of elements not falling within this section is to be treated as an alloy of base metals of this section if the total weight of such metals equals or exceeds the total weight of the other elements present.
  - (c) In this section, the term ‘alloys’ includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the nomenclature to a base metal includes a reference to alloys which, by virtue of note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the interpretative rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal.
  - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of note 5, it is classified.
  - (c) A cermet of heading 8113 is regarded as a single base metal.
8. In this section, the following expressions have the meanings hereby assigned to them:
- (a) Waste and scrap  
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
  - (b) Powders  
Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

## CHAPTER 72

### IRON AND STEEL

#### Notes

1. In this chapter and, in the case of notes (d), (e) and (f) throughout the nomenclature, the following expressions have the meanings hereby assigned to them:
- (a) Pig iron

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Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10 % of chromium,
- not more than 6 % of manganese,
- not more than 3 % of phosphorus,
- not more than 8 % of silicon,
- a total of not more than 10 % of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, desulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following:

- more than 10 % of chromium,
- more than 30 % of manganese,
- more than 3 % of phosphorus,
- more than 8 % of silicon,
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading 7203 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

Alloy steels containing, by weight, 1,2 % or less of carbon and 10,5 % or more of chromium, with or without other elements.

(f) **Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0,3 % or more of aluminium,
- 0,0008 % or more of boron,
- 0,3 % or more of chromium,
- 0,3 % or more of cobalt,
- 0,4 % or more of copper,
- 0,4 % or more of lead,
- 1,65 % or more of manganese,

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- 0,08 % or more of molybdenum,
  - 0,3 % or more of nickel,
  - 0,06 % or more of niobium,
  - 0,6 % or more of silicon,
  - 0,05 % or more of titanium,
  - 0,3 % or more of tungsten (wolfram),
  - 0,1 % or more of vanadium,
  - 0,05 % or more of zirconium,
  - 0,1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.
- (g) Remelting scrap ingots of iron or steel
- Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.
- (h) Granules
- Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.
- (ij) Semi-finished products
- Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.
- These products are not presented in coils.
- (k) Flat-rolled products
- Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:
- coils of successively superimposed layers, or
  - straight lengths, which if of a thickness less than 4,75 mm are of a width measuring at least 10 times the thickness or if of a thickness of 4,75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.
- Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.
- Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.
- (l) Bars and rods, hot-rolled, in irregularly wound coils
- Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles

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or other convex polygons (including ‘flattened circles’ and ‘modified rectangles’, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including ‘flattened circles’ and ‘modified rectangles’, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods),
- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 7301 or 7302.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 7304.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this chapter appropriate to similar hot-rolled products.

**Subheading notes**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0,2 % of chromium,
- more than 0,3 % of copper,
- more than 0,3 % of nickel,

- more than 0,1 % of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0,08 % or more of sulphur,
- 0,1 % or more of lead,
- more than 0,05 % of selenium,
- more than 0,01 % of tellurium,
- more than 0,05 % of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0,6 % but not more than 6 % of silicon and not more than 0,08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High-speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0,6 % or more of carbon and 3 to 6 % of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight:

- not more than 0,7 % of carbon,
- 0,5 % or more but not more than 1,9 % of manganese, and
- 0,6 % or more but not more than 2,3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 7202, the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in note 1(c) to this chapter; by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule, the unspecified ‘other elements’ referred to in note 1(c) to this chapter must each exceed 10 % by weight.

**Additional note**

1. The following expressions have the meanings hereby assigned to them:

- ‘Electrical’: for the purposes of subheadings 7209 16 10, 7209 17 10, 7209 18 10, 7209 26 10, 7209 27 10, 7209 28 10 and 7211 23 20, flat-rolled products which under a current at 50 Hz and a magnetic flux of 1 T have a watt-loss per kilogram, calculated by the Epstein method, of:
  - 2,1 W or less, when their thickness does not exceed 0,20 mm,
  - 3,6 W or less, when their thickness is not less than 0,20 mm but less than 0,60 mm,

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- 6 W or less, when their thickness is not less than 0,60 mm but not greater than 1,50 mm.
- ‘Tinplate’: for the purposes of subheadings 7210 12 20, 7210 70 10, 7212 10 10 and 7212 40 20, flat-rolled products (of a thickness of less than 0,5 mm) coated with a layer of metal containing, by weight, 97 % or more of tin.
- ‘Tool steel’: for the purposes of subheadings 7224 10 10, 7224 90 02, 7225 30 10, 7225 40 12, 7226 91 20, 7228 30 20, 7228 40 10, 7228 50 20 and 7228 60 20, alloy steels, other than stainless or high-speed steel, containing, by weight, one of the following compositions, with or without other elements:
  - less than 0,6 % of carbon
    - and
    - 0,7 % or more of silicon and 0,05 % or more of vanadium
    - or
    - 4 % or more of tungsten,
  - 0,8 % or more of carbon
    - and
    - 0,05 % or more of vanadium,
  - more than 1,2 % of carbon
    - and
    - not less than 11 % but not more than 15 % of chromium,
  - 0,16 % or more but not more than 0,5 % of carbon
    - and
    - 3,8 % or more but not more than 4,3 % of nickel
    - and
    - 1,1 % or more but not more than 1,5 % of chromium
    - and
    - 0,15 % or more but not more than 0,5 % of molybdenum,
  - 0,3 % or more but not more than 0,5 % of carbon
    - and
    - 1,4 % or more but not more than 2,1 % of chromium
    - and
    - 0,15 % or more but not more than 0,5 % of molybdenum
    - and
    - less than 1,2 % of nickel,
  - 0,3 % or more of carbon
    - and
    - less than 5,2 % of chromium

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- and  
 — 0,65 % or more of molybdenum or 0,4 % or more of tungsten,  
 0,5 % or more but not more than 0,6 % of carbon  
 and  
 1,25 % or more but not more than 1,8 % of nickel  
 and  
 0,5 % or more but not more than 1,2 % of chromium  
 and  
 0,15 % or more but not more than 0,5 % of molybdenum.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
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### CHAPTER 73

#### ARTICLES OF IRON OR STEEL

##### Notes

- In this chapter, the expression ‘cast iron’ applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in note 1(d) to Chapter 72.
- In this chapter, the word ‘wire’ means hot- or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel		
73011000	Sheet piling	Free	—
73012000	Angles, shapes and sections	Free	—
7302	Railway or tramway track construction		

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	material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails		
730210	Rails		
73021010	Current-conducting, with parts of non-ferrous metal	Free	—
Other			
New			
Vignole rails			
73021021	Of a weight per metre of 46 kg or more	Free	—
73021023	Of a weight per metre of 27 kg or more but less than 46 kg	Free	—
73021029	Of a weight per metre of less than 27 kg	Free	—
73021040	Grooved rails	Free	—
73021050	Other	Free	—
73021090	Used	Free	—
73023000	Switch blades, crossing frogs, point rods and other crossing pieces	2,7	—
73024000	Fish-plates and sole plates	Free	—
73029000	Other	Free	—
730300	Tubes, pipes and hollow profiles, of cast iron		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

73030010	Tubes and pipes of a kind used in pressure systems	3,2	—
73030090	Other	3,2	—
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel		
Line pipe of a kind used for oil or gas pipelines			
73041100	Of stainless steel	Free	—
730419	Other		
73041910	Of an external diameter not exceeding 168,3 mm	Free	—
73041930	Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	Free	—
73041990	Of an external diameter exceeding 406,4 mm	Free	—
Casing, tubing and drill pipe, of a kind used in drilling for oil or gas			
73042200	Drill pipe of stainless steel	Free	—
73042300	Other drill pipe	Free	—
73042400	Other, of stainless steel	Free	—
730429	Other		
73042910	Of an external diameter not exceeding 168,3 mm	Free	—
73042930	Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	Free	—
73042990	Of an external diameter exceeding 406,4 mm	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other, of circular cross-section, of iron or non-alloy steel			
730431	Cold-drawn or cold-rolled (cold-reduced)		
73043120	Precision tubes	Free	—
73043180	Other	Free	—
730439	Other		
73043910	Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other cross-sections and wall thicknesses	Free	—
Other			
Threaded or threadable tubes (gas pipe)			
73043952	Plated or coated with zinc	Free	—
73043958	Other	Free	—
Other, of an external diameter			
73043992	Not exceeding 168,3 mm	Free	—
73043993	Exceeding 168,3 mm but not exceeding 406,4 mm	Free	—
73043998	Exceeding 406,4 mm	Free	—
Other, of circular cross-section, of stainless steel			
73044100	Cold-drawn or cold-rolled (cold-reduced)	Free	—
730449	Other		
73044910	Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	cross-sections and wall thicknesses		
Other			
73044993	Of an external diameter not exceeding 168,3 mm	Free	—
73044995	Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	Free	—
73044999	Of an external diameter exceeding 406,4 mm	Free	—
Other, of circular cross-section, of other alloy steel			
730451	Cold-drawn or cold-rolled (cold-reduced)		
Straight and of uniform wall thickness, of alloy steel containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum, of a length			
73045112	Not exceeding 0,5 m	Free	—
73045118	Exceeding 0,5 m	Free	—
Other			
73045181	Precision tubes	Free	—
73045189	Other	Free	—
730459	Other		
73045910	Unworked, straight and of uniform wall thickness, for use solely in the manufacture of tubes and pipes with other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	cross-sections and wall-thicknesses		
Other, straight and of uniform wall thickness, of alloy steel containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum, of a length			
73045932	Not exceeding 0,5 m	Free	—
73045938	Exceeding 0,5 m	Free	—
Other			
73045992	Of an external diameter not exceeding 168,3 mm	Free	—
73045993	Of an external diameter exceeding 168,3 mm but not exceeding 406,4 mm	Free	—
73045999	Of an external diameter exceeding 406,4 mm	Free	—
73049000	Other	Free	—
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel		
Line pipe of a kind used for oil or gas pipelines			
73051100	Longitudinally submerged arc welded	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

73051200	Other, longitudinally welded	Free	—
73051900	Other	Free	—
73052000	Casing of a kind used in drilling for oil or gas	Free	—
Other, welded			
73053100	Longitudinally welded	Free	—
73053900	Other	Free	—
73059000	Other	Free	—
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel		
Line pipe of a kind used for oil or gas pipelines			
730611	Welded, of stainless steel		
73061110	Longitudinally welded	Free	—
73061190	Spirally welded	Free	—
730619	Other		
73061910	Longitudinally welded	Free	—
73061990	Spirally welded	Free	—
Casing and tubing of a kind used in drilling for oil or gas			
73062100	Welded, of stainless steel	Free	—
73062900	Other	Free	—
730630	Other, welded, of circular cross-section, of iron or non-alloy steel		
Precision tubes, with a wall thickness			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

73063011	Not exceeding 2 mm	Free	—
73063019	Exceeding 2 mm	Free	—
<b>Other</b>			
Threaded or threadable tubes (gas pipe)			
73063041	Plated or coated with zinc	Free	—
73063049	Other	Free	—
Other, of an external diameter			
Not exceeding 168,3 mm			
73063072	Plated or coated with zinc	Free	—
73063077	Other	Free	—
73063080	Exceeding 168,3 mm but not exceeding 406,4 mm	Free	—
730640	Other, welded, of circular cross-section, of stainless steel		
73064020	Cold-drawn or cold-rolled (cold-reduced)	Free	—
73064080	Other	Free	—
730650	Other, welded, of circular cross-section, of other alloy steel		
73065020	Precision tubes	Free	—
73065080	Other	Free	—
Other, welded, of non-circular cross-section			
730661	Of square or rectangular cross-section		
73066110	Of stainless steel	Free	—
<b>Other</b>			
73066192	With a wall thickness not exceeding 2 mm	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

73066199	With a wall thickness exceeding 2 mm	Free	—
730669	Of other non-circular cross-section		
73066910	Of stainless steel	Free	—
73066990	Other	Free	—
73069000	Other	Free	—
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel		
Cast fittings			
730711	Of non-malleable cast iron		
73071110	Of a kind used in pressure systems	3,7	—
73071190	Other	3,7	—
730719	Other		
73071910	Of malleable cast iron	3,7	—
73071990	Other	3,7	—
Other, of stainless steel			
73072100	Flanges	3,7	—
730722	Threaded elbows, bends and sleeves		
73072210	Sleeves	Free	—
73072290	Elbows and bends	3,7	—
730723	Butt welding fittings		
73072310	Elbows and bends	3,7	—
73072390	Other	3,7	—
730729	Other		
73072910	Threaded	3,7	—
73072930	For welding	3,7	—
73072990	Other	3,7	—
Other			
73079100	Flanges	3,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

730792	Threaded elbows, bends and sleeves		
73079210	Sleeves	Free	—
73079290	Elbows and bends	3,7	—
730793	Butt welding fittings		
With greatest external diameter not exceeding 609,6 mm			
73079311	Elbows and bends	3,7	—
73079319	Other	3,7	—
With greatest external diameter exceeding 609,6 mm			
73079391	Elbows and bends	3,7	—
73079399	Other	3,7	—
730799	Other		
73079910	Threaded	3,7	—
73079930	For welding	3,7	—
73079990	Other	3,7	—
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel		
73081000	Bridges and bridge-sections	Free	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

73082000	Towers and lattice masts	Free	—
73083000	Doors, windows and their frames and thresholds for doors	Free	p/st <sup>(58)</sup>
730840	Equipment for scaffolding, shuttering, propping or pit-propping		
73084010	Mine supports	Free	—
73084090	Other	Free	—
730890	Other		
73089010	Weirs, sluices, lock-gates, landing stages, fixed docks and other maritime and waterway structures	Free	—
<b>Other</b>			
Solely or principally of sheet			
73089051	Panels comprising two walls of profiled (ribbed) sheet with an insulating core	Free	—
73089059	Other	Free	—
73089099	Other	Free	—
730900	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
73090010	For gases (other than compressed or liquefied gas)	2,2	—

For liquids

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

73090030	Lined or heat-insulated	2,2	—
Other, of a capacity			
73090051	Exceeding 100 000 l	2,2	—
73090059	Not exceeding 100 000 l	2,2	—
73090090	For solids	2,2	—
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
73101000	Of a capacity of 50 l or more	2,7	—
Of a capacity of less than 50 l			
731021	Cans which are to be closed by soldering or crimping		
73102111	Cans of a kind used for preserving food	2,7	—
73102119	Cans of a kind used for preserving drink	2,7	—
Other, with a wall thickness of			
73102191	Less than 0,5 mm	2,7	—
73102199	0,5 mm or more	2,7	—
731029	Other		
73102910	With a wall thickness of less than 0,5 mm	2,7	—
73102990	With a wall thickness of 0,5 mm or more	2,7	—
731100	Containers for compressed or		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	liquefied gas, of iron or steel		
Seamless			
For a pressure of 165 bar or more, of a capacity of			
73110011	Less than 20 l	2,7	p/st
73110013	20 l or more but not more than 50 l	2,7	p/st
73110019	More than 50 l	2,7	p/st
73110030	Other	2,7	p/st
Other, of a capacity of			
73110091	Less than 1 000 l	2,7	—
73110099	1 000 l or more	2,7	—
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated		
731210	Stranded wire, ropes and cables		
73121020	Of stainless steel	Free	—
Other, with a maximum cross- sectional dimension			
Not exceeding 3 mm			
73121041	Plated or coated with copper-zinc alloys (brass)	Free	—
73121049	Other	Free	—
Exceeding 3 mm			
Stranded wire			
73121061	Not coated	Free	—
Coated			
73121065	Plated or coated with zinc	Free	—
73121069	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Ropes and cables  
(including locked coil  
ropes)

Not coated or only  
plated or coated  
with zinc, with a  
maximum cross-  
sectional dimension

73121081	Exceeding 3 mm but not exceeding 12 mm	Free	—
73121083	Exceeding 12 mm but not exceeding 24 mm	Free	—
73121085	Exceeding 24 mm but not exceeding 48 mm	Free	—
73121089	Exceeding 48 mm	Free	—
73121098	Other	Free	—
73129000	Other	Free	—
73130000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	Free	—
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel		

Woven cloth

73141200	Endless bands for machinery, of stainless steel	Free	—
73141400	Other woven cloth, of stainless steel	Free	—
73141900	Other	Free	—
731420	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	mesh size of 100 cm <sup>2</sup> or more		
73142010	Of ribbed wire	Free	—
73142090	Other	Free	—
Other grill, netting and fencing, welded at the intersection			
73143100	Plated or coated with zinc	Free	—
73143900	Other	Free	—
Other cloth, grill, netting and fencing			
731441	Plated or coated with zinc		
73144110	Hexagonal netting	Free	—
73144190	Other	Free	—
731442	Coated with plastics		
73144210	Hexagonal netting	Free	—
73144290	Other	Free	—
73144900	Other	Free	—
73145000	Expanded metal	Free	—
7315	Chain and parts thereof, of iron or steel		
Articulated link chain and parts thereof			
731511	Roller chain		
73151110	Of a kind used for cycles and motorcycles	2,7	—
73151190	Other	2,7	—
73151200	Other chain	2,7	—
73151900	Parts	2,7	—
73152000	Skid chain	2,7	—
Other chain			
73158100	Stud-link	2,7	—
731582	Other, welded link		
73158210	The constituent material of which has	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	a maximum cross-sectional dimension of 16 mm or less		
73158290	The constituent material of which has a maximum cross-sectional dimension of more than 16 mm	2,7	—
73158900	Other	2,7	—
73159000	Other parts	2,7	—
73160000	Anchors, grapnels and parts thereof, of iron or steel	2,7	—
731700	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper		
73170010	Drawing pins	Free	—
Other			
Cold-pressed from wire			
73170020	Nails in strips or coils	Free	—
73170040	Nails of steel containing by weight 0,5 % or more of carbon, hardened	Free	—
Other			
73170061	Plated or coated with zinc	Free	—
73170069	Other	Free	—
73170090	Other	Free	—
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	articles, of iron or steel		
Threaded articles			
73181100	Coach screws	3,7	—
731812	Other wood screws		
73181210	Of stainless steel	3,7	—
73181290	Other	3,7	—
73181300	Screw hooks and screw rings	3,7	—
731814	Self-tapping screws		
73181410	Of stainless steel	3,7	—
Other			
73181491	Spaced-thread screws	3,7	—
73181499	Other	3,7	—
731815	Other screws and bolts, whether or not with their nuts or washers		
73181510	Screws, turned from bars, rods, profiles, or wire, of solid section, of a shank thickness not exceeding 6 mm	3,7	—
Other			
73181520	For fixing railway track construction material	3,7	—
Other			
Without heads			
73181530	Of stainless steel	3,7	—
Other, with a tensile strength			
73181541	Of less than 800 MPa	3,7	—
73181549	Of 800 MPa or more	3,7	—
With heads			
Slotted and cross-recessed screws			
73181551	Of stainless steel	3,7	—
73181559	Other	3,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Hexagon socket head screws			
73181561	Of stainless steel	3,7	—
73181569	Other	3,7	—
Hexagon bolts			
73181570	Of stainless steel	3,7	—
Other, with a tensile strength			
73181581	Of less than 800 MPa	3,7	—
73181589	Of 800 MPa or more	3,7	—
73181590	Other	3,7	—
731816	Nuts		
73181610	Turned from bars, rods, profiles, or wire, of solid section, of a hole diameter not exceeding 6 mm	3,7	—
Other			
73181630	Of stainless steel	3,7	—
Other			
73181650	Self-locking nuts	3,7	—
Other, with an inside diameter			
73181691	Not exceeding 12 mm	3,7	—
73181699	Exceeding 12 mm	3,7	—
73181900	Other	3,7	—
Non-threaded articles			
73182100	Spring washers and other lock washers	3,7	—
73182200	Other washers	3,7	—
73182300	Rivets	3,7	—
73182400	Cotters and cotter pins	3,7	—
73182900	Other	3,7	—
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included		
73192000	Safety pins	2,7	—
73193000	Other pins	2,7	—
731990	Other		
73199010	Sewing, darning or embroidery needles	2,7	—
73199090	Other	2,7	—
7320	Springs and leaves for springs, of iron or steel		
732010	Leaf-springs and leaves therefor		
Hot-worked			
73201011	Laminated springs and leaves therefor	2,7	—
73201019	Other	2,7	—
73201090	Other	2,7	—
732020	Helical springs		
73202020	Hot-worked	2,7	—
Other			
73202081	Coil compression springs	2,7	—
73202085	Coil tension springs	2,7	—
73202089	Other	2,7	—
732090	Other		
73209010	Flat spiral springs	2,7	—
73209030	Discs springs	2,7	—
73209090	Other	2,7	—
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel		
Cooking appliances and plate warmers			
732111	For gas fuel or for both gas and other fuels		
73211110	With oven, including separate ovens	2,7	p/st
73211190	Other	2,7	p/st
73211200	For liquid fuel	2,7	p/st
73211900	Other, including appliances for solid fuel	2,7	p/st
Other appliances			
732181	For gas fuel or for both gas and other fuels		
73218110	With exhaust outlet	2,7	p/st
73218190	Other	2,7	p/st
732182	For liquid fuel		
73218210	With exhaust outlet	2,7	p/st
73218290	Other	2,7	p/st
73218900	Other, including appliances for solid fuel	2,7	p/st
73219000	Parts	2,7	—
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot-air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	or blower, and parts thereof, of iron or steel		
Radiators and parts thereof			
73221100	Of cast iron	3,2	—
73221900	Other	3,2	—
73229000	Other	3,2	—
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel		
73231000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	3,2	—
Other			
73239100	Of cast iron, not enamelled	3,2	—
73239200	Of cast iron, enamelled	3,2	—
732393	Of stainless steel		
73239310	Articles for table use	3,2	—
73239390	Other	3,2	—
732394	Of iron (other than cast iron) or steel, enamelled		
73239410	Articles for table use	3,2	—
73239490	Other	3,2	—
732399	Other		
73239910	Articles for table use	3,2	—
Other			
73239991	Varnished or painted	3,2	—
73239999	Other	3,2	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

7324	Sanitary ware and parts thereof, of iron or steel		
73241000	Sinks and washbasins, of stainless steel	2,7	—
<b>Baths</b>			
73242100	Of cast iron, whether or not enamelled	3,2	p/st
73242900	Other	3,2	p/st
73249000	Other, including parts	3,2	—
7325	Other cast articles of iron or steel		
732510	Of non-malleable cast iron		
73251050	Surface and valve boxes	1,7	p/st
<b>Other</b>			
73251092	For sewage, water, etc., systems	1,7	—
73251099	Other	1,7	—
<b>Other</b>			
73259100	Grinding balls and similar articles for mills	2,7	—
732599	Other		
73259910	Of malleable cast iron	2,7	—
73259990	Other	2,7	—
7326	Other articles of iron or steel		
<b>Forged or stamped, but not further worked</b>			
73261100	Grinding balls and similar articles for mills	2,7	—
732619	Other		
73261910	Open-die forged	2,7	—
73261990	Other	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

732620	Articles of iron or steel wire		
73262030	Small cages and aviaries	2,7	—
73262050	Wire baskets	2,7	—
73262080	Other	2,7	—
732690	Other		
73269010	Snuffboxes, cigarette cases, cosmetic and powder boxes and cases, and similar pocket articles	2,7	—
73269030	Ladders and steps	2,7	—
73269040	Pallets and similar platforms for handling goods	2,7	—
73269050	Reels for cables, piping and the like	2,7	—
73269060	Non-mechanical ventilators, guttering, hooks and like articles used in the building industry	2,7	—
73269070	Perforated buckets and similar articles of sheet used to filter water at the entrance to drains	2,7	—
Other articles of iron or steel			
73269091	Open-die forged	2,7	—
73269093	Closed-die forged	2,7	—
73269095	Sintered	2,7	—
73269098	Other	2,7	—

#### CHAPTER 74

#### COPPER AND ARTICLES THEREOF

##### Note

1. In this chapter, the following expressions have the meanings hereby assigned to them:
  - (a) Refined copper:

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Metal containing at least 99,85 % by weight of copper; or

Metal containing at least 97,5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

#### OTHER ELEMENTS

Element		Limiting content % by weight
Ag	Silver	0,25
As	Arsenic	0,5
Cd	Cadmium	1,3
Cr	Chromium	1,4
Mg	Magnesium	0,8
Pb	Lead	1,5
S	Sulphur	0,7
Sn	Tin	0,8
Te	Tellurium	0,8
Zn	Zinc	1
Zr	Zirconium	0,3
Other elements <sup>a</sup> , each		0,3

<sup>a</sup> Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys:

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (1) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (2) the total content by weight of such other elements exceeds 2,5 %.

(c) Master alloys:

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 2848.

(d) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a

rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

(e) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width.

(g) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7409 and 7410 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded

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along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

### Subheading note

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Copper-zinc base alloys (brasses):

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements,
- any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)), and
- any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes):

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

(c) Copper-nickel-zinc base alloys (nickel silvers):

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys:

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 % of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
74010000	Copper mattes; cement copper (precipitated copper)	Free	—
74020000	Unrefined copper; copper anodes for electrolytic refining	Free	—
7403	Refined copper and copper alloys, unwrought		
Refined copper			
74031100	Cathodes and sections of cathodes	Free	—



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74031200	Wire-bars	Free	—
74031300	Billets	Free	—
74031900	Other	Free	—
Copper alloys			
74032100	Copper-zinc base alloys (brass)	Free	—
74032200	Copper-tin base alloys (bronze)	Free	—
74032900	Other copper alloys (other than master alloys of heading 7405)	Free	—
740400	Copper waste and scrap		
74040010	Of refined copper	Free	—
Of copper alloys			
74040091	Of copper-zinc base alloys (brass)	Free	—
74040099	Other	Free	—
74050000	Master alloys of copper	Free	—
7406	Copper powders and flakes		
74061000	Powders of non-lamellar structure	Free	—
74062000	Powders of lamellar structure; flakes	Free	—
7407	Copper bars, rods and profiles		
74071000	Of refined copper	4,8	—
Of copper alloys			
740721	Of copper-zinc base alloys (brass)		
74072110	Bars and rods	4,8	—
74072190	Profiles	4,8	—
74072900	Other	4,8	—
7408	Copper wire		
Of refined copper			

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74081100	Of which the maximum cross-sectional dimension exceeds 6 mm	4,8	—
740819	Other		
74081910	Of which the maximum cross-sectional dimension exceeds 0,5 mm	4,8	—
74081990	Of which the maximum cross-sectional dimension does not exceed 0,5 mm	4,8	—
Of copper alloys			
74082100	Of copper-zinc base alloys (brass)	4,8	—
74082200	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	—
74082900	Other	4,8	—
7409	Copper plates, sheets and strip, of a thickness exceeding 0,15 mm		
Of refined copper			
74091100	In coils	4,8	—
74091900	Other	4,8	—
Of copper-zinc base alloys (brass)			
74092100	In coils	4,8	—
74092900	Other	4,8	—
Of copper-tin base alloys (bronze)			
74093100	In coils	4,8	—
74093900	Other	4,8	—
74094000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	—

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74099000	Of other copper alloys	4,8	—
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm		
Not backed			
74101100	Of refined copper	5,2	—
74101200	Of copper alloys	5,2	—
Backed			
74102100	Of refined copper	5,2	—
74102200	Of copper alloys	5,2	—
7411	Copper tubes and pipes		
741110	Of refined copper		
74111010	Straight	4,8	—
74111090	Other	4,8	—
Of copper alloys			
741121	Of copper-zinc base alloys (brass)		
74112110	Straight	4,8	—
74112190	Other	4,8	—
74112200	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4,8	—
74112900	Other	4,8	—
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)		
74121000	Of refined copper	5,2	—
74122000	Of copper alloys	5,2	—
74130000	Stranded wire, cables, plaited bands and the	5,2	—

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	like, of copper, not electrically insulated		
7414			
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of copper		
74151000	Nails and tacks, drawing pins, staples and similar articles	4	—
Other articles, not threaded			
74152100	Washers (including spring washers)	3	—
74152900	Other	3	—
Other threaded articles			
74153300	Screws; bolts and nuts	3	—
74153900	Other	3	—
7416			
7417			
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper		
Table, kitchen or other household articles and parts			

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thereof; pot scourers  
 and scouring or  
 polishing pads,  
 gloves and the like

74181100	Pot scourers and scouring or polishing pads, gloves and the like	3	—
741819	Other		
74181910	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	4	—
74181990	Other	3	—
74182000	Sanitary ware and parts thereof	3	—
7419	Other articles of copper		
74191000	Chain and parts thereof	3	—
Other			
74199100	Cast, moulded, stamped or forged, but not further worked	3	—
741999	Other		
74199910	Cloth (including endless bands), grill and netting, of wire of which no cross-sectional dimension exceeds 6 mm; expanded metal	4,3	—
74199930	Springs	4	—
74199990	Other	3	—

## CHAPTER 75

### NICKEL AND ARTICLES THEREOF

#### Note

1. In this chapter, the following expressions have the meanings hereby assigned to them:

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including ‘flattened circles’ and ‘modified rectangles’, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including ‘modified rectangular’) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including ‘flattened circles’ and ‘modified rectangles’, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including ‘modified rectangular’) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7502), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including ‘modified rectangles’ of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7506 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles

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(including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading notes**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed:

Metal containing by weight at least 99 % of nickel plus cobalt, provided that:

- (1) the cobalt content by weight does not exceed 1,5 %, and
- (2) the content by weight of any other element does not exceed the limit specified in the following table:

OTHER ELEMENTS

Element		Limiting content % by weight
Fe	Iron	0,5
O	Oxygen	0,4
Other elements, each		0,3

(b) Nickel alloys:

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (1) the content by weight of cobalt exceeds 1,5 %,
- (2) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (3) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2. Notwithstanding the provisions of chapter note 1(c), for the purposes of subheading 7508 10 the term ‘wire’ applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
7501	Nickel mattes, nickel oxide sinters and other intermediate		

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	products of nickel metallurgy		
75011000	Nickel mattes	Free	—
75012000	Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	—
7502	Unwrought nickel		
75021000	Nickel, not alloyed	Free	—
75022000	Nickel alloys	Free	—
750300	Nickel waste and scrap		
75030010	Of nickel, not alloyed	Free	—
75030090	Of nickel alloys	Free	—
75040000	Nickel powders and flakes	Free	—
7505	Nickel bars, rods, profiles and wire		
	Bars, rods and profiles		
75051100	Of nickel, not alloyed	Free	—
75051200	Of nickel alloys	2,9	—
	Wire		
75052100	Of nickel, not alloyed	Free	—
75052200	Of nickel alloys	2,9	—
7506	Nickel plates, sheets, strip and foil		
75061000	Of nickel, not alloyed	Free	—
75062000	Of nickel alloys	3,3	—
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		
	Tubes and pipes		
75071100	Of nickel, not alloyed	Free	—
75071200	Of nickel alloys	Free	—
75072000	Tube or pipe fittings	2,5	—



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7508	Other articles of nickel		
75081000	Cloth, grill and netting, of nickel wire	Free	—
75089000	Other	Free	—

## CHAPTER 76

### ALUMINIUM AND ARTICLES THEREOF

#### Note

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including ‘flattened circles’ and ‘modified rectangles’, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including ‘modified rectangular’) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including ‘flattened circles’ and ‘modified rectangles’, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including ‘modified rectangular’) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7601), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including ‘modified rectangles’ of which two opposite sides are convex arcs,

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the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7606 and 7607 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading notes**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Aluminium, not alloyed:

Metal containing by weight at least 99 % of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

OTHER ELEMENTS

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements <sup>a</sup> , each	0,1 <sup>b</sup>
<b>a</b> Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.	
<b>b</b> Copper is permitted in a proportion greater than 0,1 % but not more than 0,2 %, provided that neither the chromium nor manganese content exceeds 0,05 %.	

(b) Aluminium alloys:

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

- (1) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (2) the total content by weight of such other elements exceeds 1 %.

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2. Notwithstanding the provisions of chapter note 1(c), for the purposes of subheading 7616 91 the term 'wire' applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
7601	Unwrought aluminium		
76011000	Aluminium, not alloyed	6 <sup>(61)</sup>	—
760120	Aluminium alloys		
76012010	Primary	6	—
Secondary			
76012091	In ingots or in liquid state	6	—
76012099	Other	6	—
760200	Aluminium waste and scrap		
Waste			
76020011	Turnings, shavings, chips, milling waste, sawdust and filings; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) not exceeding 0,2 mm	Free	—
76020019	Other (including factory rejects)	Free	—
76020090	Scrap	Free	—
7603	Aluminium powders and flakes		
76031000	Powders of non-lamellar structure	5	—
76032000	Powders of lamellar structure; flakes	5	—
7604	Aluminium bars, rods and profiles		
760410	Of aluminium, not alloyed		

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76041010	Bars and rods	7,5	—
76041090	Profiles	7,5	—
Of aluminium alloys			
76042100	Hollow profiles	7,5	—
760429	Other		
76042910	Bars and rods	7,5	—
76042990	Profiles	7,5	—
7605	Aluminium wire		
Of aluminium, not alloyed			
76051100	Of which the maximum cross-sectional dimension exceeds 7 mm	7,5	—
76051900	Other	7,5	—
Of aluminium alloys			
76052100	Of which the maximum cross-sectional dimension exceeds 7 mm	7,5	—
76052900	Other	7,5	—
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm		
Rectangular (including square)			
760611	Of aluminium, not alloyed		
76061110	Painted, varnished or coated with plastics	7,5	—
Other, of a thickness of			
76061191	Less than 3 mm	7,5	—
76061193	Not less than 3 mm but less than 6 mm	7,5	—
76061199	Not less than 6 mm	7,5	—
760612	Of aluminium alloys		
76061220	Painted, varnished or coated with plastics	7,5	—

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Other, of a thickness of			
76061292	Less than 3 mm	7,5	—
76061293	Not less than 3 mm but less than 6 mm	7,5	—
76061299	Not less than 6 mm	7,5	—
Other			
76069100	Of aluminium, not alloyed	7,5	—
76069200	Of aluminium alloys	7,5	—
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm		
Not backed			
760711	Rolled but not further worked		
Of a thickness of less than 0,021 mm			
76071111	In rolls of a weight not exceeding 10 kg	7,5	—
76071119	Other	7,5	—
76071190	Of a thickness of not less than 0,021 mm but not more than 0,2 mm	7,5	—
760719	Other		
76071910	Of a thickness of less than 0,021 mm	7,5	—
76071990	Of a thickness of not less than 0,021 mm but not more than 0,2 mm	7,5	—
760720	Backed		
76072010	Of a thickness (excluding any	10	—

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	backing) of less than 0,021 mm		
76072090	Of a thickness (excluding any backing) of not less than 0,021 mm but not more than 0,2 mm	7,5	—
7608	Aluminium tubes and pipes		
76081000	Of aluminium, not alloyed	7,5	—
760820	Of aluminium alloys		
76082020	Welded	7,5	—
Other			
76082081	Not further worked than extruded	7,5	—
76082089	Other	7,5	—
76090000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	5,9	—
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures		
76101000	Doors, windows and their frames and thresholds for doors	6	p/st <sup>(58)</sup>
761090	Other		

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76109010	Bridges and bridge-sections, towers and lattice masts	7	—
76109090	Other	6	—
76110000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	6	—
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
76121000	Collapsible tubular containers	6	—
761290	Other		
76129020	Containers of a kind used for aerosols	6	p/st
76129090	Other	6	—
76130000	Aluminium containers for compressed or liquefied gas	6	—
7614	Stranded wire, cables, plaited bands and the like, of aluminium,		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	not electrically insulated		
76141000	With steel core	6	—
76149000	Other	6	—
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium		
	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		
76151100	Pot scourers and scouring or polishing pads, gloves and the like	6	—
761519	Other		
76151910	Cast	6	—
76151990	Other	6	—
76152000	Sanitary ware and parts thereof	6	—
7616	Other articles of aluminium		
76161000	Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	6	—
Other			
76169100	Cloth, grill, netting and fencing, of aluminium wire	6	—



*Changes to legislation: There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

761699	Other		
76169910	Cast	6	—
76169990	Other	6	—

## CHAPTER 78

### LEAD AND ARTICLES THEREOF

#### Note

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including ‘flattened circles’ and ‘modified rectangles’, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including ‘modified rectangular’) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including ‘flattened circles’ and ‘modified rectangles’, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including ‘modified rectangular’) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including ‘modified rectangles’ of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7804 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading note**

1. In this chapter, the expression ‘refined lead’ means:

Metal containing by weight at least 99,9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

OTHER ELEMENTS

Element		Limiting content % by weight
Ag	Silver	0,02
As	Arsenic	0,005
Bi	Bismuth	0,05
Ca	Calcium	0,002
Cd	Cadmium	0,002
Cu	Copper	0,08
Fe	Iron	0,002
S	Sulphur	0,002
Sb	Antimony	0,005
Sn	Tin	0,005
Zn	Zinc	0,002
Other (for example, Te), each		0,001

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 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

CN code	Description	Conventional rate of duty (%)	Supplementary unit
7801	Unwrought lead		
78011000	Refined lead	2,5	—
<b>Other</b>			
78019100	Containing by weight antimony as the principal other element	2,5 <sup>(65)</sup>	—
780199	Other		
78019910	For refining, containing 0,02 % or more by weight of silver (bullion lead) <sup>(3)</sup>	Free	—
78019990	Other	2,5	—
78020000	Lead waste and scrap	Free	—
<b>7803</b>			
7804	Lead plates, sheets, strip and foil; lead powders and flakes		
Plates, sheets, strip and foil			
78041100	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0,2 mm	5	—
78041900	Other	5	—
78042000	Powders and flakes	Free	—
<b>7805</b>			
780600	Other articles of lead		
78060010	Containers with an anti-radiation lead covering, for the transport or storage of radioactive materials ( <i>Euratom</i> )	Free	—
78060080	Other	5	—

## CHAPTER 79

## ZINC AND ARTICLES THEREOF

**Note**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including ‘flattened circles’ and ‘modified rectangles’, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including ‘modified rectangular’) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including ‘flattened circles’ and ‘modified rectangles’, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including ‘modified rectangular’) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7901), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including ‘modified rectangles’ of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7905 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading note**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Zinc, not alloyed:

Metal containing by weight at least 97,5 % of zinc.

(b) Zinc alloys:

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2,5 %.

(c) Zinc dust:

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 µm (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
7901	Unwrought zinc		
	Zinc, not alloyed		
79011100	Containing by weight 99,99 % or more of zinc	2,5	—
790112	Containing by weight less than 99,99 % of zinc		
79011210	Containing by weight 99,95 % or more but less than 99,99 % of zinc	2,5	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

79011230	Containing by weight 98,5 % or more but less than 99,95 % of zinc	2,5	—
79011290	Containing by weight 97,5 % or more but less than 98,5 % of zinc	2,5	—
79012000	Zinc alloys	2,5	—
79020000	Zinc waste and scrap	Free	—
7903	Zinc dust, powders and flakes		
79031000	Zinc dust	2,5	—
79039000	Other	2,5	—
79040000	Zinc bars, rods, profiles and wire	5	—
79050000	Zinc plates, sheets, strip and foil	5	—
7906			
79070000	Other articles of zinc	5	—

## CHAPTER 80

### TIN AND ARTICLES THEREOF

#### Note

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers

cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including 'flattened circles' and 'modified rectangles', of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including 'modified rectangular') cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including 'modified rectangles' of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading note**

1. In this chapter, the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed:

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

OTHER ELEMENTS

Element		Limiting content % by weight
Bi	Bismuth	0,1
Cu	Copper	0,4

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

## (b) Tin alloys:

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (1) the total content by weight of such other elements exceeds 1 %, or
- (2) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
8001	Unwrought tin		
80011000	Tin, not alloyed	Free	—
80012000	Tin alloys	Free	—
80020000	Tin waste and scrap	Free	—
80030000	Tin bars, rods, profiles and wire	Free	—
8004			
8005			
8006			
800700	Other articles of tin		
80070010	Plates, sheets and strip, of a thickness exceeding 0,2 mm	Free	—
80070080	Other	Free	—

## CHAPTER 81

## OTHER BASE METALS; CERMETS; ARTICLES THEREOF

## Subheading note

1. Note 1 to Chapter 74, defining ‘bars and rods’, ‘profiles’, ‘wire’ and ‘plates, sheets, strip and foil’ applies, *mutatis mutandis*, to this chapter.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
8101	Tungsten (wolfram) and articles thereof, including waste and scrap		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

81011000	Powders	5	—
Other			
81019400	Unwrought tungsten, including bars and rods obtained simply by sintering	5	—
81019600	Wire	6	—
81019700	Waste and scrap	Free	—
810199	Other		
81019910	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	6	—
81019990	Other	7	—
8102	Molybdenum and articles thereof, including waste and scrap		
81021000	Powders	4	—
Other			
81029400	Unwrought molybdenum, including bars and rods obtained simply by sintering	3	—
81029500	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5	—
81029600	Wire	6,1	—
81029700	Waste and scrap	Free	—
81029900	Other	7	—
8103	Tantalum and articles thereof, including waste and scrap		
81032000	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Free	—
81033000	Waste and scrap	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

810390	Other		
81039010	Bars and rods, other than those obtained simply by sintering, profiles, wire, plates, sheets, strip and foil	3	—
81039090	Other	4	—
8104	Magnesium and articles thereof, including waste and scrap		
Unwrought magnesium			
81041100	Containing at least 99,8 % by weight of magnesium	5,3	—
81041900	Other	4	—
81042000	Waste and scrap	Free	—
81043000	Raspings, turnings and granules, graded according to size; powders	4	—
81049000	Other	4	—
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap		
81052000	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Free	—
81053000	Waste and scrap	Free	—
81059000	Other	3	—
810600	Bismuth and articles thereof, including waste and scrap		
81060010	Unwrought bismuth; waste and scrap; powders	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

81060090	Other	2	—
8107	Cadmium and articles thereof, including waste and scrap		
81072000	Unwrought cadmium; powders	3	—
81073000	Waste and scrap	Free	—
81079000	Other	4	—
8108	Titanium and articles thereof, including waste and scrap		
81082000	Unwrought titanium; powders	5	—
81083000	Waste and scrap	5	—
810890	Other		
81089030	Bars, rods, profiles and wire	7	—
81089050	Plates, sheets, strip and foil	7	—
81089060	Tubes and pipes	7	—
81089090	Other	7	—
8109	Zirconium and articles thereof, including waste and scrap		
81092000	Unwrought zirconium; powders	5	—
81093000	Waste and scrap	Free	—
81099000	Other	9	—
8110	Antimony and articles thereof, including waste and scrap		
81101000	Unwrought antimony; powders	7	—
81102000	Waste and scrap	Free	—
81109000	Other	7	—
811100	Manganese and articles thereof, including waste and scrap		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Unwrought manganese; waste and scrap; powders			
81110011	Unwrought manganese; powders	Free	—
81110019	Waste and scrap	Free	—
81110090	Other	5	—
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap		
Beryllium			
81121200	Unwrought; powders	Free	—
81121300	Waste and scrap	Free	—
81121900	Other	3	—
Chromium			
811221	Unwrought; powders		
81122110	Alloys containing more than 10 % by weight of nickel	Free	—
81122190	Other	3	—
81122200	Waste and scrap	Free	—
81122900	Other	5	—
Thallium			
81125100	Unwrought; powders	1,5	—
81125200	Waste and scrap	Free	—
81125900	Other	3	—
Other			
811292	Unwrought; waste and scrap; powders		
81129210	Hafnium (celtium)	3	—
Niobium (columbium); rhenium; gallium;			

**Changes to legislation:** There are currently no known outstanding effects for the  
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indium; vanadium;  
 germanium

81129221	Waste and scrap	Free	—
Other			
81129231	Niobium (columbium); rhenium	3	—
81129281	Indium	2	—
81129289	Gallium	1,5	—
81129291	Vanadium	Free	—
81129295	Germanium	4,5	—
811299	Other		
81129920	Hafnium (celtium); germanium	7	—
81129930	Niobium (columbium); rhenium	9	—
81129970	Gallium; indium; vanadium	3	—
811300	Cermets and articles thereof, including waste and scrap		
81130020	Unwrought	4	—
81130040	Waste and scrap	Free	—
81130090	Other	5	—

## CHAPTER 82

### TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

#### Notes

1. Apart from blowlamps, portable forges, grinding wheels with frameworks, manicure and pedicure sets, and goods of heading 8209, this chapter covers only articles with a blade, working edge, working surface or other working part of:
  - (a) base metal;
  - (b) metal carbides or cermets;
  - (c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). However, parts of general use as defined in note 2 to Section XV are in all cases excluded from this chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 8510.

3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8215 are to be classified in heading 8215.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, billhooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry		
82011000	Spades and shovels	1,7	p/st
82012000	Forks	1,7	p/st
82013000	Mattocks, picks, hoes and rakes	1,7	—
82014000	Axes, billhooks and similar hewing tools	1,7	—
82015000	Secateurs and similar one-handed pruners and shears (including poultry shears)	1,7	p/st
82016000	Hedge shears, two-handed pruning shears and similar two-handed shears	1,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

82019000	Other hand tools of a kind used in agriculture, horticulture or forestry	1,7	—
8202	Handsaws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)		
82021000	Handsaws	1,7	—
82022000	Bandsaw blades	1,7	—
Circular saw blades (including slitting or slotting saw blades)			
82023100	With working part of steel	2,7	—
82023900	Other, including parts	2,7	—
82024000	Chainsaw blades	1,7	—
Other saw blades			
82029100	Straight saw blades, for working metal	2,7	—
820299	Other		
82029920	For working metal	2,7	—
82029980	For working other materials	2,7	—
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal-cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools		
82031000	Files, rasps and similar tools	1,7	—
82032000	Pliers (including cutting pliers), pincers, tweezers and similar tools	1,7	—
82033000	Metal-cutting shears and similar tools	1,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

82034000	Pipe-cutters, bolt croppers, perforating punches and similar tools	1,7	—
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles		
Hand-operated spanners and wrenches			
82041100	Non-adjustable	1,7	—
82041200	Adjustable	1,7	—
82042000	Interchangeable spanner sockets, with or without handles	1,7	—
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blowlamps; vices, clamps and the like, other than accessories for and parts of machine tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks		
82051000	Drilling, threading or tapping tools	1,7	—
82052000	Hammers and sledge hammers	3,7	—
82053000	Planes, chisels, gouges and similar cutting tools for working wood	3,7	—
82054000	Screwdrivers	3,7	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

<b>Other hand tools (including glaziers' diamonds)</b>			
82055100	Household tools	3,7	—
820559	Other		
82055910	Tools for masons, moulders, cement workers, plasterers and painters	3,7	—
82055980	Other	2,7	—
82056000	Blowlamps	2,7	—
82057000	Vices, clamps and the like	3,7	—
82058000	Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	2,7	—
82059000	Sets of articles of two or more of the foregoing subheadings	3,7	—
82060000	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	3,7	—
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock- drilling or earth- boring tools		
<b>Rock-drilling or earth-boring tools</b>			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

82071300	With working part of cermets	2,7	—
820719	Other, including parts		
82071910	With working part of diamond or agglomerated diamond	2,7	—
82071990	Other	2,7	—
820720	Dies for drawing or extruding metal		
82072010	With working part of diamond or agglomerated diamond	2,7	—
82072090	With working part of other materials	2,7	—
820730	Tools for pressing, stamping or punching		
82073010	For working metal	2,7	—
82073090	Other	2,7	—
820740	Tools for tapping or threading		
For working metal			
82074010	Tools for tapping	2,7	—
82074030	Tools for threading	2,7	—
82074090	Other	2,7	—
820750	Tools for drilling, other than for rock-drilling		
82075010	With working part of diamond or agglomerated diamond	2,7	—
With working part of other materials			
82075030	Masonry drills	2,7	—
Other			
For working metal, with working part			
82075050	Of cermets	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

82075060	Of high speed steel	2,7	—
82075070	Of other materials	2,7	—
82075090	Other	2,7	—
820760	Tools for boring or broaching		
82076010	With working part of diamond or agglomerated diamond	2,7	—
With working part of other materials			
Tools for boring			
82076030	For working metal	2,7	—
82076050	Other	2,7	—
Tools for broaching			
82076070	For working metal	2,7	—
82076090	Other	2,7	—
820770	Tools for milling		
For working metal, with working part			
82077010	Of cermets	2,7	—
Of other materials			
82077031	Shank type	2,7	—
82077035	Hobs	2,7	—
82077038	Other	2,7	—
82077090	Other	2,7	—
820780	Tools for turning		
For working metal, with working part			
82078011	Of cermets	2,7	—
82078019	Of other materials	2,7	—
82078090	Other	2,7	—
820790	Other interchangeable tools		
82079010	With working part of diamond or agglomerated diamond	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

With working part of other materials			
82079030	Screwdriver bits	2,7	—
82079050	Gear-cutting tools	2,7	—
Other, with working part			
Of cermets			
82079071	For working metal	2,7	—
82079078	Other	2,7	—
Of other materials			
82079091	For working metal	2,7	—
82079099	Other	2,7	—
8208	Knives and cutting blades, for machines or for mechanical appliances		
82081000	For metalworking	1,7	—
82082000	For woodworking	1,7	—
82083000	For kitchen appliances or for machines used by the food industry	1,7	—
82084000	For agricultural, horticultural or forestry machines	1,7	—
82089000	Other	1,7	—
820900	Plates, sticks, tips and the like for tools, unmounted, of cermets		
82090020	Indexable inserts	2,7	—
82090080	Other	2,7	—
82100000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	2,7	—
8211	Knives with cutting blades, serrated		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	or not (including pruning knives), other than knives of heading 8208, and blades therefor		
82111000	Sets of assorted articles	8,5	—
<b>Other</b>			
82119100	Table knives having fixed blades	8,5	—
82119200	Other knives having fixed blades	8,5	—
82119300	Knives having other than fixed blades	8,5	—
82119400	Blades	6,7	—
82119500	Handles of base metal	2,7	—
8212	Razors and razor blades (including razor blade blanks in strips)		
821210	Razors		
82121010	Safety razors with non-replaceable blades	2,7	p/st
82121090	Other	2,7	p/st
82122000	Safety razor blades, including razor blade blanks in strips	2,7	1 000 p/st
82129000	Other parts	2,7	—
82130000	Scissors, tailors' shears and similar shears, and blades therefor	4,2	—
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paperknives); manicure or pedicure sets and instruments (including nail files)		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

82141000	Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor	2,7	—
82142000	Manicure or pedicure sets and instruments (including nail files)	2,7	—
82149000	Other	2,7	—
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware		
821510	Sets of assorted articles containing at least one article plated with precious metal		
82151020	Containing only articles plated with precious metal	4,7	—
Other			
82151030	Of stainless steel	8,5	—
82151080	Other	4,7	—
821520	Other sets of assorted articles		
82152010	Of stainless steel	8,5	—
82152090	Other	4,7	—
Other			
82159100	Plated with precious metal	4,7	—
821599	Other		
82159910	Of stainless steel	8,5	—
82159990	Other	4,7	—

### CHAPTER 83

### MISCELLANEOUS ARTICLES OF BASE METAL

#### Notes

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

1. For the purposes of this chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this chapter.
2. For the purposes of heading 8302, the word ‘castors’ means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal		
83011000	Padlocks	2,7	—
83012000	Locks of a kind used for motor vehicles	2,7	—
83013000	Locks of a kind used for furniture	2,7	—
830140	Other locks		
	Locks of a kind used for doors of buildings		
83014011	Cylinder	2,7	—
83014019	Other	2,7	—
83014090	Other locks	2,7	—
83015000	Clasps and frames with clasps, incorporating locks	2,7	—
83016000	Parts	2,7	—
83017000	Keys presented separately	2,7	—
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases,		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal		
83021000	Hinges	2,7	—
83022000	Castors	2,7	—
83023000	Other mountings, fittings and similar articles suitable for motor vehicles	2,7	—
Other mountings, fittings and similar articles			
830241	Suitable for buildings		
83024110	For doors	2,7	—
83024150	For windows and French windows	2,7	—
83024190	Other	2,7	—
83024200	Other, suitable for furniture	2,7	—
83024900	Other	2,7	—
83025000	Hat-racks, hat-pegs, brackets and similar fixtures	2,7	—
83026000	Automatic door closers	2,7	—
830300	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal		
83030040	Armoured or reinforced safes, strongboxes and doors and safe	2,7	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	deposit lockers for strongrooms		
83030090	Cash or deed boxes and the like	2,7	—
83040000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	2,7	—
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal		
83051000	Fittings for loose-leaf binders or files	2,7	—
83052000	Staples in strips	2,7	—
83059000	Other, including parts	2,7	—
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal		
83061000	Bells, gongs and the like	Free	—
Statuettes and other ornaments			
83062100	Plated with precious metal	Free	—
83062900	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

83063000	Photograph, picture or similar frames; mirrors	2,7	—
8307	Flexible tubing of base metal, with or without fittings		
83071000	Of iron or steel	2,7	—
83079000	Of other base metal	2,7	—
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles, tubular or bifurcated rivets, of base metal; beads and spangles of base metal		
83081000	Hooks, eyes and eyelets	2,7	—
83082000	Tubular or bifurcated rivets	2,7	—
83089000	Other, including parts	2,7	—
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal		
83091000	Crown corks	2,7	—
830990	Other		
83099010	Capsules of lead; capsules of aluminium of a diameter exceeding 21 mm	3,7	—
83099090	Other	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

83100000	Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	2,7	—
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying		
83111000	Coated electrodes of base metal, for electric arc-welding	2,7	—
83112000	Cored wire of base metal, for electric arc-welding	2,7	—
83113000	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	2,7	—
83119000	Other	2,7	—

*SECTION XVI*

**MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

**Notes**

1. This section does not cover:

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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- (a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016);
  - (b) articles of leather or of composition leather (heading 4205) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;
  - (c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
  - (d) perforated cards for jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
  - (e) transmission or conveyor belts or belting, of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);
  - (f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116, except unmounted worked sapphires and diamonds for styli (heading 8522);
  - (g) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (h) drill pipe (heading 7304);
  - (ij) endless belts of metal wire or strip (Section XV);
  - (k) articles of Chapter 82 or 83;
  - (l) articles of Section XVII;
  - (m) articles of Chapter 90;
  - (n) clocks, watches or other articles of Chapter 91;
  - (o) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 6804 or 6909);
  - (p) articles of Chapter 95; or
  - (q) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions).
2. Subject to note 1 to this section, note 1 to Chapter 84 and note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings.
  - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431,

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*Changes to legislation:* There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517.

- (c) All other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8487 or 8548.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these notes, the expression 'machine' means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

#### **Additional notes**

1. Tools necessary for the assembly or maintenance of machines are to be classified with those machines if imported with them. Interchangeable tools imported with machines are also to be classified therewith if they form part of the normal equipment of the machines and are normally sold with them.
2. Should the customs so require, the declarant shall produce, in support of his declaration, an illustrated document (for example, instructions, prospectus, a page from a catalogue, a photograph) giving the normal description of the machine, its uses and essential characteristics and, in respect of an unassembled or disassembled machine, an assembly plan and a list of the contents of the various packages.
3. The provisions of general rule 2(a) are also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to machines imported in split consignments.

### *CHAPTER 84*

#### **NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF**

##### **Notes**

1. This chapter does not cover:
- (a) millstones, grindstones or other articles of Chapter 68;
- (b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);

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*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

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- (d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
  - (e) vacuum cleaners of heading 8508;
  - (f) electromechanical domestic appliances of heading 8509; digital cameras of heading 8525; or
  - (g) hand-operated mechanical floor sweepers, not motorised (heading 9603).
2. Subject to the operation of note 3 to Section XVI and subject to note 9 to this chapter, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424, or heading 8486 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group or under heading 8486, as the case may be, and not the latter group.

Heading 8419 does not, however, cover:

- (a) germination plant, incubators or brooders (heading 8436);
- (b) grain dampening machines (heading 8437);
- (c) diffusing apparatus for sugar juice extraction (heading 8438);
- (d) machinery for the heat treatment of textile yarns, fabrics or made-up textile articles (heading 8451); or
- (e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover:

- (a) sewing machines for closing bags or similar containers (heading 8452); or
- (b) office machinery of heading 8472.

Heading 8424 does not cover ink-jet printing machines (heading 8443).

- 3. A machine tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.
- 4. Heading 8457 applies only to machine tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
  - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres);
  - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station); or
  - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
- 5.
  - (A) For the purposes of heading 8471, the expression ‘automatic data-processing machines’ means machines, capable of

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**Changes to legislation:** There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

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- (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program;
  - (2) being freely programmed in accordance with the requirements of the user;
  - (3) performing arithmetical computations specified by the user; and
  - (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data-processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraph (D) and (E) below, a unit is to be regarded as being a part of an automatic data-processing system if it meets all of the following conditions:
- (1) it is of a kind solely or principally used in an automatic data-processing system;
  - (2) it is connectable to the central processing unit either directly or through one or more other units; and
  - (3) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data-processing machine are to be classified in heading 8471.

However keyboards, X-Y coordinate input devices and disk storage units which satisfy the conditions of paragraphs (C)(2) and (C)(3) above, are in all cases to be classified as units of heading 8471.

- (D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in note 5(C) above:
- (1) printers, copying machines, facsimile machines, whether or not combined;
  - (2) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
  - (3) loudspeakers and microphones;
  - (4) television cameras, digital cameras and video camera recorders;
  - (5) monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data-processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 8482 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0,05 mm, whichever is less.

Other steel balls are to be classified in heading 7326.

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*Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

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7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to note 2 to this chapter and note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 8479. Heading 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 8470, the term ‘pocket-size’ applies only to machines the dimensions of which do not exceed 170 mm × 100 mm × 45 mm.

9.

- (A) Notes 8(a) and 8(b) to Chapter 85 also apply with respect to the expressions ‘semiconductor devices’ and ‘electronic integrated circuits’, respectively, as used in this note and in heading 8486. However, for the purposes of this note and of heading 8486, the expression ‘semiconductor devices’ also covers photosensitive semiconductor devices and light emitting diodes.

- (B) For the purposes of this note and of heading 8486, the expression ‘manufacture of flat panel displays’ covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression ‘flat panel display’ does not cover cathode-ray tube technology.

- (C) Heading 8486 also includes machines and apparatus solely or principally of a kind used for:

- (1) the manufacture or repair of masks and reticles;
- (2) assembling semiconductor devices or electronic integrated circuits; and
- (3) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

- (D) Subject to note 1 to Section XVI and note 1 to Chapter 84, machines and apparatus answering to the description in heading 8486 are to be classified in that heading and in no other heading of the nomenclature.

#### **Subheading notes**

1. For the purposes of subheading 8471 49, the term ‘systems’ means automatic data-processing machines whose units satisfy the conditions laid down in note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

#### **Additional notes**

1. For the purposes of subheadings 8407 10 and 8409 10, the expression ‘aircraft engines’ shall apply only to engines designed for fitting with an airscrew or rotor.
2. Subheading 8471 70 30 shall also apply to CD-ROM drives, being storage units for automatic data-processing machines, which consist of drive units designed for



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

retrieving the signals from CD-ROMs, audio CDs and photo CDs and equipped with a jack for earphones, a volume-control button or a start/stop button.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation		
84011000	Nuclear reactors ( <i>Euratom</i> )	5,7	—
84012000	Machinery and apparatus for isotopic separation, and parts thereof ( <i>Euratom</i> )	3,7	—
84013000	Fuel elements (cartridges), non-irradiated ( <i>Euratom</i> )	3,7	gi F/S
84014000	Parts of nuclear reactors ( <i>Euratom</i> )	3,7	—
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers		
Steam or other vapour generating boilers			
84021100	Watertube boilers with a steam production exceeding 45 tonnes per hour	2,7	—
84021200	Watertube boilers with a steam production not exceeding 45 tonnes per hour	2,7	—

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840219	Other vapour generating boilers, including hybrid boilers		
84021910	Firetube boilers	2,7	—
84021990	Other	2,7	—
84022000	Superheated water boilers	2,7	—
84029000	Parts	2,7	—
8403	Central heating boilers other than those of heading 8402		
840310	Boilers		
84031010	Of cast iron	2,7	—
84031090	Other	2,7	—
840390	Parts		
84039010	Of cast iron	2,7	—
84039090	Other	2,7	—
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units		
84041000	Auxiliary plant for use with boilers of heading 8402 or 8403	2,7	—
84042000	Condensers for steam or other vapour power units	2,7	—
84049000	Parts	2,7	—
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	or without their purifiers		
84051000	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	1,7	—
84059000	Parts	1,7	—
8406	Steam turbines and other vapour turbines		
84061000	Turbines for marine propulsion	2,7	—
Other turbines			
84068100	Of an output exceeding 40 MW	2,7	—
84068200	Of an output not exceeding 40 MW	2,7	—
840690	Parts		
84069010	Stator blades, rotors and their blades	2,7	—
84069090	Other	2,7	—
8407	Spark-ignition reciprocating or rotary internal combustion piston engines		
84071000	Aircraft engines	1,7 <sup>(66)</sup>	p/st
Marine propulsion engines			
840721	Outboard motors		
84072110	Of a cylinder capacity not exceeding 325 cm <sup>3</sup>	6,2	p/st
Of a cylinder capacity exceeding 325 cm <sup>3</sup>			
84072191	Of a power not exceeding 30 kW	4,2	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

84072199	Of a power exceeding 30 kW	4,2	p/st
84072900	Other	4,2	p/st
Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87			
84073100	Of a cylinder capacity not exceeding 50 cm <sup>3</sup>	2,7	p/st
840732	Of a cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>		
84073210	Of a cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 125 cm <sup>3</sup>	2,7	p/st
84073290	Of a cylinder capacity exceeding 125 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>	2,7	p/st
84073300	Of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 1 000 cm <sup>3</sup>	2,7	p/st
840734	Of a cylinder capacity exceeding 1 000 cm <sup>3</sup>		
84073410	For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2 800 cm <sup>3</sup> ; motor vehicles of heading 8705 <sup>(3)</sup>	2,7	p/st
Other			
84073430	Used	4,2	p/st

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 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

New, of a cylinder capacity			
84073491	Not exceeding 1 500 cm <sup>3</sup>	4,2	p/st
84073499	Exceeding 1 500 cm <sup>3</sup>	4,2	p/st
840790	Other engines		
84079010	Of a cylinder capacity not exceeding 250 cm <sup>3</sup>	2,7	p/st
Of a cylinder capacity exceeding 250 cm <sup>3</sup>			
84079050	For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2 800 cm <sup>3</sup> ; motor vehicles of heading 8705 <sup>(3)</sup>	2,7	p/st
Other			
84079080	Of a power not exceeding 10 kW	4,2	p/st
84079090	Of a power exceeding 10 kW	4,2	p/st
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		
840810	Marine propulsion engines		
Used			
84081011	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of	Free	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	subheading 8906 10 00 <sup>(3)</sup>		
84081019	Other	2,7	p/st
New, of a power			
Not exceeding 50 kW			
84081023	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00 <sup>(3)</sup>	Free	p/st
84081027	Other	2,7	p/st
Exceeding 50 kW but not exceeding 100 kW			
84081031	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00 <sup>(3)</sup>	Free	p/st
84081039	Other	2,7	p/st
Exceeding 100 kW but not exceeding 200 kW			
84081041	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00 <sup>(3)</sup>	Free	p/st
84081049	Other	2,7	p/st
Exceeding 200 kW but not exceeding 300 kW			
84081051	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00 <sup>(3)</sup>	Free	p/st

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84081059	Other	2,7	p/st
Exceeding 300 kW but not exceeding 500 kW			
84081061	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00 <sup>(3)</sup>	Free	p/st
84081069	Other	2,7	p/st
Exceeding 500 kW but not exceeding 1 000 kW			
84081071	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00 <sup>(3)</sup>	Free	p/st
84081079	Other	2,7	p/st
Exceeding 1 000 kW but not exceeding 5 000 kW			
84081081	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00 <sup>(3)</sup>	Free	p/st
84081089	Other	2,7	p/st
Exceeding 5 000 kW			
84081091	For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00 <sup>(3)</sup>	Free	p/st
84081099	Other	2,7	p/st
840820	Engines of a kind used for		

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	the propulsion of vehicles of Chapter 87		
84082010	For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2 500 cm <sup>3</sup> ; motor vehicles of heading 8705 <sup>(3)</sup>	2,7	p/st
<b>Other</b>			
For wheeled agricultural or forestry tractors, of a power			
84082031	Not exceeding 50 kW	4,2	p/st
84082035	Exceeding 50 kW but not exceeding 100 kW	4,2	p/st
84082037	Exceeding 100 kW	4,2	p/st
For other vehicles of Chapter 87, of a power			
84082051	Not exceeding 50 kW	4,2	p/st
84082055	Exceeding 50 kW but not exceeding 100 kW	4,2	p/st
84082057	Exceeding 100 kW but not exceeding 200 kW	4,2	p/st
84082099	Exceeding 200 kW	4,2	p/st
840890	Other engines		
84089021	For rail traction	4,2	p/st
<b>Other</b>			
84089027	Used	4,2	p/st
New, of a power			



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84089041	Not exceeding 15 kW	4,2	p/st
84089043	Exceeding 15 kW but not exceeding 30 kW	4,2	p/st
84089045	Exceeding 30 kW but not exceeding 50 kW	4,2	p/st
84089047	Exceeding 50 kW but not exceeding 100 kW	4,2	p/st
84089061	Exceeding 100 kW but not exceeding 200 kW	4,2	p/st
84089065	Exceeding 200 kW but not exceeding 300 kW	4,2	p/st
84089067	Exceeding 300 kW but not exceeding 500 kW	4,2	p/st
84089081	Exceeding 500 kW but not exceeding 1 000 kW	4,2	p/st
84089085	Exceeding 1 000 kW but not exceeding 5 000 kW	4,2	p/st
84089089	Exceeding 5 000 kW	4,2	p/st
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408		
84091000	For aircraft engines	1,7 <sup>(66)</sup>	—
<b>Other</b>			
84099100	Suitable for use solely or principally with spark-ignition internal combustion piston engines	2,7	—
84099900	Other	2,7	—
8410	Hydraulic turbines, water wheels, and regulators therefor		
<b>Hydraulic turbines and water wheels</b>			
84101100	Of a power not exceeding 1 000 kW	4,5	—

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84101200	Of a power exceeding 1 000 kW but not exceeding 10 000 kW	4,5	—
84101300	Of a power exceeding 10 000 kW	4,5	—
84109000	Parts, including regulators	4,5	—
8411	Turbojets, turbopropellers and other gas turbines		
Turbojets			
84111100	Of a thrust not exceeding 25 kN	3,2 <sup>(66)</sup>	p/st
841112	Of a thrust exceeding 25 kN		
84111210	Of a thrust exceeding 25 kN but not exceeding 44 kN	2,7 <sup>(66)</sup>	p/st
84111230	Of a thrust exceeding 44 kN but not exceeding 132 kN	2,7 <sup>(66)</sup>	p/st
84111280	Of a thrust exceeding 132 kN	2,7 <sup>(66)</sup>	p/st
Turbopropellers			
84112100	Of a power not exceeding 1 100 kW	3,6 <sup>(66)</sup>	p/st
841122	Of a power exceeding 1 100 kW		
84112220	Of a power exceeding 1 100 kW but not exceeding 3 730 kW	2,7 <sup>(66)</sup>	p/st
84112280	Of a power exceeding 3 730 kW	2,7 <sup>(66)</sup>	p/st
Other gas turbines			
84118100	Of a power not exceeding 5 000 kW	4,1	p/st
841182	Of a power exceeding 5 000 kW		
84118220	Of a power exceeding 5 000 kW but not exceeding 20 000 kW	4,1	p/st

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84118260	Of a power exceeding 20 000 kW but not exceeding 50 000 kW	4,1	p/st
84118280	Of a power exceeding 50 000 kW	4,1	p/st
Parts			
84119100	Of turbojets or turbopropellers	2,7 <sup>(66)</sup>	—
84119900	Other	4,1	—
8412	Other engines and motors		
84121000	Reaction engines other than turbojets	2,2 <sup>(66)</sup>	p/st
Hydraulic power engines and motors			
841221	Linear acting (cylinders)		
84122120	Hydraulic systems	2,7	—
84122180	Other	2,7	—
841229	Other		
84122920	Hydraulic systems	4,2	—
Other			
84122981	Hydraulic fluid power motors	4,2	—
84122989	Other	4,2	—
Pneumatic power engines and motors			
84123100	Linear acting (cylinders)	4,2	—
84123900	Other	4,2	—
841280	Other		
84128010	Steam or other vapour power engines	2,7	—
84128080	Other	4,2	—
841290	Parts		
84129020	Of reaction engines other than turbojets	1,7 <sup>(66)</sup>	—
84129040	Of hydraulic power engines and motors	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

84129080	Other	2,7	—
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators		
Pumps fitted or designed to be fitted with a measuring device			
84131100	Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	1,7	p/st
84131900	Other	1,7	p/st
84132000	Handpumps, other than those of subheading 8413 11 or 8413 19	1,7	p/st
841330	Fuel, lubricating or cooling medium pumps for internal combustion piston engines		
84133020	Injection pumps	1,7	p/st
84133080	Other	1,7	p/st
84134000	Concrete pumps	1,7	p/st
841350	Other reciprocating positive displacement pumps		
84135020	Hydraulic units	1,7	—
84135040	Dosing and proportioning pumps	1,7	p/st
Other			
Piston pumps			
84135061	Hydraulic fluid power	1,7	p/st
84135069	Other	1,7	p/st
84135080	Other	1,7	p/st
841360	Other rotary positive displacement pumps		

**Changes to legislation:** There are currently no known outstanding effects for the  
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84136020	Hydraulic units	1,7	—
<b>Other</b>			
<b>Gear pumps</b>			
84136031	Hydraulic fluid power	1,7	p/st
84136039	Other	1,7	p/st
<b>Vane pumps</b>			
84136061	Hydraulic fluid power	1,7	p/st
84136069	Other	1,7	p/st
84136070	Screw pumps	1,7	p/st
84136080	Other	1,7	p/st
841370	Other centrifugal pumps		
<b>Submersible pumps</b>			
84137021	Single-stage	1,7	p/st
84137029	Multi-stage	1,7	p/st
84137030	Glandless impeller pumps for heating systems and warm water supply	1,7	p/st
<b>Other, with a discharge outlet diameter</b>			
84137035	Not exceeding 15 mm	1,7	p/st
<b>Exceeding 15 mm</b>			
84137045	Channel impeller pumps and side channel pumps	1,7	p/st
<b>Radial flow pumps</b>			
<b>Single-stage</b>			
<b>With single entry impeller</b>			
84137051	Monobloc	1,7	p/st
84137059	Other	1,7	p/st
84137065	With more than one entry impeller	1,7	p/st
84137075	Multi-stage	1,7	p/st

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Other centrifugal pumps			
84137081	Single-stage	1,7	p/st
84137089	Multi-stage	1,7	p/st
Other pumps; liquid elevators			
84138100	Pumps	1,7	p/st
84138200	Liquid elevators	1,7	p/st
Parts			
84139100	Of pumps	1,7	—
84139200	Of liquid elevators	1,7	—
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters		
841410	Vacuum pumps		
84141020	For use in semiconductor production <sup>(3)</sup>	1,7 <sup>(8)</sup>	p/st
Other			
84141025	Rotary piston pumps, sliding vane rotary pumps, molecular drag pumps and Roots pumps	1,7	p/st
Other			
84141081	Diffusion pumps, cryopumps and adsorption pumps	1,7	p/st
84141089	Other	1,7	p/st
841420	Hand- or foot-operated air pumps		
84142020	Handpumps for cycles	1,7	p/st
84142080	Other	2,2	p/st
841430	Compressors of a kind used		

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	in refrigerating equipment		
84143020	Of a power not exceeding 0,4 kW	2,2	p/st
Of a power exceeding 0,4 kW			
84143081	Hermetic or semi-hermetic	2,2	p/st
84143089	Other	2,2	p/st
841440	Air compressors mounted on a wheeled chassis for towing		
84144010	Giving a flow per minute not exceeding 2 m <sup>3</sup>	2,2	p/st
84144090	Giving a flow per minute exceeding 2 m <sup>3</sup>	2,2	p/st
Fans			
84145100	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	3,2	p/st
841459	Other		
84145920	Axial fans	2,3	p/st
84145940	Centrifugal fans	2,3	p/st
84145980	Other	2,3	p/st
84146000	Hoods having a maximum horizontal side not exceeding 120 cm	2,7	p/st
841480	Other		
Turbo-compressors			
84148011	Single-stage	2,2	p/st
84148019	Multi-stage	2,2	p/st
Reciprocating displacement compressors, having			

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a gauge pressure  
capacity of

Not exceeding 15 bar,  
giving a flow per  
hour

84148022	Not exceeding 60 m <sup>3</sup>	2,2	p/st
84148028	Exceeding 60 m <sup>3</sup>	2,2	p/st

Exceeding 15 bar,  
giving a flow per  
hour

84148051	Not exceeding 120 m <sup>3</sup>	2,2	p/st
84148059	Exceeding 120 m <sup>3</sup>	2,2	p/st

Rotary displacement  
compressors

84148073	Single-shaft	2,2	p/st
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Multi-shaft

84148075	Screw compressors	2,2	p/st
84148078	Other	2,2	p/st
84148080	Other	2,2	p/st
84149000	Parts	2,2	—

8415  
Air-conditioning  
machines, comprising  
a motor-driven  
fan and elements  
for changing the  
temperature and  
humidity, including  
those machines in  
which the humidity  
cannot be separately  
regulated

841510	Window or wall types, self-contained or 'split-system'		
84151010	Self-contained	2,2	—
84151090	Split-system	2,7	—
84152000	Of a kind used for persons, in motor vehicles	2,7	—

Other



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84158100	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	2,7	—
84158200	Other, incorporating a refrigerating unit	2,7	—
84158300	Not incorporating a refrigerating unit	2,7	—
84159000	Parts	2,7	—
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		
841610	Furnace burners for liquid fuel		
84161010	Incorporating an automatic control device	1,7	p/st
84161090	Other	1,7	p/st
841620	Other furnace burners, including combination burners		
84162010	Only for gas, monobloc, incorporating a ventilator and a control device	1,7	p/st
Other			
84162020	Combination burners	1,7	p/st
84162080	Other	1,7	—
84163000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	1,7	—
84169000	Parts	1,7	—

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8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric		
84171000	Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	1,7	—
841720	Bakery ovens, including biscuit ovens		
84172010	Tunnel ovens	1,7	—
84172090	Other	1,7	—
841780	Other		
84178030	Ovens and furnaces for firing ceramic products	1,7	p/st
84178050	Ovens and furnaces for firing cement, glass or chemical products	1,7	p/st
84178070	Other	1,7	—
84179000	Parts	1,7	—
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415		
841810	Combined refrigerator-freezers, fitted with separate external doors		
84181020	Of a capacity exceeding 340 litres	1,9	p/st
84181080	Other	1,9	p/st
Refrigerators, household type			
841821	Compression-type		

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84182110	Of a capacity exceeding 340 litres	1,5	p/st
Other			
84182151	Table model	2,5	p/st
84182159	Building-in type	1,9	p/st
Other, of a capacity			
84182191	Not exceeding 250 litres	2,5	p/st
84182199	Exceeding 250 litres but not exceeding 340 litres	1,9	p/st
84182900	Other	2,2	p/st
841830	Freezers of the chest type, not exceeding 800 litres capacity		
84183020	Of a capacity not exceeding 400 litres	2,2	p/st
84183080	Of a capacity exceeding 400 litres but not exceeding 800 litres	2,2	p/st
841840	Freezers of the upright type, not exceeding 900 litres capacity		
84184020	Of a capacity not exceeding 250 litres	2,2	p/st
84184080	Of a capacity exceeding 250 litres but not exceeding 900 litres	2,2	p/st
841850	Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment		

Refrigerated  
 showcases  
 and counters  
 (incorporating a

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

refrigerating unit or evaporator)

84185011	For frozen food storage	2,2	p/st
84185019	Other	2,2	p/st
84185090	Other refrigerating furniture	2,2	p/st

Other refrigerating or freezing equipment; heat pumps

84186100	Heat pumps other than air conditioning machines of heading 8415	2,2	—
84186900	Other	2,2	—

Parts

84189100	Furniture designed to receive refrigerating or freezing equipment	2,2	—
841899	Other		
84189910	Evaporators and condensers, excluding those for refrigerators of the household type	2,2	—
84189990	Other	2,2	—

8419

Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or

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	cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric		
Instantaneous or storage water heaters, non-electric			
84191100	Instantaneous gas water heaters	2,6	—
84191900	Other	2,6	—
84192000	Medical, surgical or laboratory sterilisers	Free	—
Dryers			
84193100	For agricultural products	1,7	—
84193200	For wood, paper pulp, paper or paperboard	1,7	—
84193900	Other	1,7	—
84194000	Distilling or rectifying plant	1,7	—
84195000	Heat-exchange units	1,7	—
84196000	Machinery for liquefying air or other gases	1,7	—
Other machinery, plant and equipment			
841981	For making hot drinks or for cooking or heating food		
84198120	Percolators and other appliances for making coffee and other hot drinks	2,7	—
84198180	Other	1,7	—
841989	Other		
84198910	Cooling towers and similar plant for direct cooling (without a separating	1,7	—

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	wall) by means of recirculated water		
84198930	Vacuum-vapour plant for the deposition of metal	2,4	—
84198998	Other	2,4	—
841990	Parts		
84199015	Of sterilisers of subheading 8419 20 00	Free	—
84199085	Other	1,7	—
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor		
842010	Calendering or other rolling machines		
84201010	Of a kind used in the textile industry	1,7	—
84201030	Of a kind used in the paper industry	1,7	—
84201080	Other	1,7	—
	Parts		
842091	Cylinders		
84209110	Of cast iron	1,7	—
84209180	Other	2,2	—
84209900	Other	2,2	—
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases		
	Centrifuges, including centrifugal dryers		
84211100	Cream separators	2,2	—
84211200	Clothes dryers	2,7	p/st
842119	Other		

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84211920	Centrifuges of a kind used in laboratories	1,5	—
84211970	Other	Free	—
Filtering or purifying machinery and apparatus for liquids			
84212100	For filtering or purifying water	1,7	—
84212200	For filtering or purifying beverages other than water	1,7	—
84212300	Oil or petrol filters for internal combustion engines	1,7	—
84212900	Other	1,7	—
Filtering or purifying machinery and apparatus for gases			
84213100	Intake air filters for internal combustion engines	1,7	—
842139	Other		
84213920	Machinery and apparatus for filtering or purifying air	1,7	—
Machinery and apparatus for filtering or purifying other gases			
84213960	By a catalytic process	1,7	—
84213980	Other	1,7	—
Parts			
84219100	Of centrifuges, including centrifugal dryers	1,7	—
84219900	Other	1,7	—
8422	Dishwashing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages		
Dishwashing machines			
84221100	Of the household type	2,7	p/st
84221900	Other	1,7	p/st
84222000	Machinery for cleaning or drying bottles or other containers	1,7	—
84223000	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	1,7	—
84224000	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	1,7	—
842290	Parts		
84229010	Of dishwashing machines	1,7	—
84229090	Other	1,7	—
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-		



**Changes to legislation:** There are currently no known outstanding effects for the  
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	operated counting or checking machines; weighing machine weights of all kinds		
842310	Personal weighing machines, including baby scales; household scales		
84231010	Household scales	1,7	p/st
84231090	Other	1,7	p/st
84232000	Scales for continuous weighing of goods on conveyors	1,7	p/st
84233000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	1,7	p/st
<b>Other weighing machinery</b>			
842381	Having a maximum weighing capacity not exceeding 30 kg		
84238110	Check weighers and automatic control machines operating by reference to a pre-determined weight	1,7	p/st
84238130	Machinery for weighing and labelling pre-packaged goods	1,7	p/st
84238150	Shop scales	1,7	p/st
84238190	Other	1,7	p/st
842382	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg		
84238210	Check weighers and automatic control machines operating	1,7	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	by reference to a pre-determined weight		
84238290	Other	1,7	p/st
84238900	Other	1,7	p/st
84239000	Weighing machine weights of all kinds; parts of weighing machinery	1,7	—
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sandblasting machines and similar jet projecting machines		
84241000	Fire extinguishers, whether or not charged	1,7	—
84242000	Spray guns and similar appliances	1,7	—
842430	Steam or sandblasting machines and similar jet projecting machines		
Water cleaning appliances, with built-in motor			
84243001	With heating device	1,7	p/st
84243008	Other	1,7	p/st
Other machines			
84243010	Compressed air operated	1,7	—
84243090	Other	1,7	—
Other appliances			

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 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

842481	Agricultural or horticultural		
84248110	Watering appliances	1,7	—
Other			
84248130	Portable appliances	1,7	p/st
Other			
84248191	Sprayers and powder distributors designed to be mounted on or drawn by tractors	1,7	p/st
84248199	Other	1,7	p/st
84248900	Other	1,7	—
84249000	Parts	1,7	—
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks		
Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles			
84251100	Powered by electric motor	Free	p/st
84251900	Other	Free	p/st
Other winches; capstans			
84253100	Powered by electric motor	Free	p/st
84253900	Other	Free	p/st
Jacks; hoists of a kind used for raising vehicles			
84254100	Built-in jacking systems of a type used in garages	Free	p/st
84254200	Other jacks and hoists, hydraulic	Free	p/st
84254900	Other	Free	p/st
8426	Ships' derricks; cranes, including cable cranes; mobile		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	lifting frames, straddle carriers and works trucks fitted with a crane		
Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers			
84261100	Overhead travelling cranes on fixed support	Free	—
84261200	Mobile lifting frames on tyres and straddle carriers	Free	—
84261900	Other	Free	—
84262000	Tower cranes	Free	—
84263000	Portal or pedestal jib cranes	Free	—
Other machinery, self-propelled			
84264100	On tyres	Free	—
84264900	Other	Free	—
Other machinery			
842691	Designed for mounting on road vehicles		
84269110	Hydraulic cranes designed for the loading and unloading of the vehicle	Free	p/st
84269190	Other	Free	—
84269900	Other	Free	—
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment		
842710	Self-propelled trucks powered by an electric motor		

**Changes to legislation:** There are currently no known outstanding effects for the  
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84271010	With a lifting height of 1 m or more	4,5	p/st
84271090	Other	4,5	p/st
842720	Other self-propelled trucks		
With a lifting height of 1 m or more			
84272011	Rough terrain fork-lift and other stacking trucks	4,5	p/st
84272019	Other	4,5	p/st
84272090	Other	4,5	p/st
84279000	Other trucks	4	p/st
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)		
842810	Lifts and skip hoists		
84281020	Electrically operated	Free	—
84281080	Other	Free	—
842820	Pneumatic elevators and conveyors		
84282020	For bulk materials	Free	—
84282080	Other	Free	—
Other continuous-action elevators and conveyors, for goods or materials			
84283100	Specially designed for underground use	Free	—
84283200	Other, bucket type	Free	—
84283300	Other, belt type	Free	—
842839	Other		
84283920	Roller conveyors	Free	—
84283990	Other	Free	—
84284000	Escalators and moving walkways	Free	—

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84286000	Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	Free	—
842890	Other machinery		
Loaders specially designed for use in agriculture			
84289071	Designed for attachment to agricultural tractors	Free	—
84289079	Other	Free	—
84289090	Other	Free	—
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers		
Bulldozers and angledozers			
84291100	Track laying	Free	p/st
84291900	Other	Free	p/st
84292000	Graders and levellers	Free	p/st
84293000	Scrapers	Free	p/st
842940	Tamping machines and roadrollers		
Roadrollers			
84294010	Vibratory	Free	p/st
84294030	Other	Free	p/st
84294090	Tamping machines	Free	p/st
Mechanical shovels, excavators and shovel loaders			
842951	Front-end shovel loaders		
84295110	Loaders specially designed for underground use	Free	p/st

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Other			
84295191	Crawler shovel loaders	Free	p/st
84295199	Other	Free	p/st
842952	Machinery with a 360° revolving superstructure		
84295210	Track-laying excavators	Free	p/st
84295290	Other	Free	p/st
84295900	Other	Free	p/st
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers		
84301000	Piledrivers and pile extractors	Free	p/st
84302000	Snowploughs and snowblowers	Free	p/st
Coal or rock cutters and tunnelling machinery			
84303100	Self-propelled	Free	—
84303900	Other	Free	—
Other boring or sinking machinery			
84304100	Self-propelled	Free	—
84304900	Other	Free	—
84305000	Other machinery, self-propelled	Free	—
Other machinery, not self-propelled			
84306100	Tamping or compacting machinery	Free	p/st

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84306900	Other	Free	—
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430		
84311000	Of machinery of heading 8425	Free	—
84312000	Of machinery of heading 8427	4	—
Of machinery of heading 8428			
84313100	Of lifts, skip hoists or escalators	Free	—
84313900	Other	Free	—
Of machinery of heading 8426, 8429 or 8430			
84314100	Buckets, shovels, grabs and grips	Free	—
84314200	Bulldozer or angledozer blades	Free	—
84314300	Parts for boring or sinking machinery of subheading 8430 41 or 8430 49	Free	—
843149	Other		
84314920	Of cast iron or cast steel	Free	—
84314980	Other	Free	—
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers		
84321000	Ploughs	Free	p/st
Harrows, scarifiers, cultivators, weeders and hoes			
84322100	Disc harrows	Free	p/st
843229	Other		



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84322910	Scarifiers and cultivators	Free	p/st
84322930	Harrows	Free	p/st
84322950	Rotovators	Free	p/st
84322990	Other	Free	p/st
843230	Seeders, planters and transplanters		
Seeders			
84323011	Central driven precision spacing seeders	Free	p/st
84323019	Other	Free	p/st
84323090	Planters and transplanters	Free	p/st
843240	Manure spreaders and fertiliser distributors		
84324010	Mineral or chemical fertiliser distribution	Free	p/st
84324090	Other	Free	p/st
84328000	Other machinery	Free	—
84329000	Parts	Free	—
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437		
Mowers for lawns, parks or sports grounds			
843311	Powered, with the cutting device rotating in a horizontal plane		
84331110	Electric	Free	p/st
Other			

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Self-propelled			
84331151	With a seat	Free	p/st
84331159	Other	Free	p/st
84331190	Other	Free	p/st
843319	Other		
With motor			
84331910	Electric	Free	p/st
Other			
Self-propelled			
84331951	With a seat	Free	p/st
84331959	Other	Free	p/st
84331970	Other	Free	p/st
84331990	Without motor	Free	p/st
843320	Other mowers, including cutter bars for tractor mounting		
84332010	With motor	Free	p/st
Other			
84332050	Designed to be carried on or hauled by a tractor	Free	p/st
84332090	Other	Free	p/st
84333000	Other haymaking machinery	Free	p/st
84334000	Straw or fodder balers, including pick-up balers	Free	p/st
Other harvesting machinery; threshing machinery			
84335100	Combine harvester- threshers	Free	p/st
84335200	Other threshing machinery	Free	p/st
843353	Root or tuber harvesting machines		
84335310	Potato diggers and potato harvesters	Free	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
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84335330	Beet-topping machines and beet harvesters	Free	p/st
84335390	Other	Free	p/st
843359	Other		
Forage harvesters			
84335911	Self-propelled	Free	p/st
84335919	Other	Free	p/st
84335985	Other	Free	p/st
84336000	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	—
84339000	Parts	Free	—
8434	Milking machines and dairy machinery		
84341000	Milking machines	Free	—
84342000	Dairy machinery	Free	—
84349000	Parts	Free	—
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		
84351000	Machinery	1,7	—
84359000	Parts	1,7	—
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders		
84361000	Machinery for preparing animal feedingstuffs	1,7	—

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Poultry-keeping machinery; poultry incubators and brooders			
84362100	Poultry incubators and brooders	1,7	—
84362900	Other	1,7	—
843680	Other machinery		
84368010	Forestry machinery	1,7	p/st
84368090	Other	1,7	—
Parts			
84369100	Of poultry-keeping machinery or poultry incubators and brooders	1,7	—
84369900	Other	1,7	—
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery		
84371000	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	1,7	p/st
84378000	Other machinery	1,7	—
84379000	Parts	1,7	—
8438	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal		

**Changes to legislation:** There are currently no known outstanding effects for the  
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	or fixed vegetable fats or oils		
843810	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products		
84381010	Bakery machinery	1,7	—
84381090	Machinery for the manufacture of macaroni, spaghetti or similar products	1,7	—
84382000	Machinery for the manufacture of confectionery, cocoa or chocolate	1,7	—
84383000	Machinery for sugar manufacture	1,7	—
84384000	Brewery machinery	1,7	—
84385000	Machinery for the preparation of meat or poultry	1,7	—
84386000	Machinery for the preparation of fruits, nuts or vegetables	1,7	—
843880	Other machinery		
84388010	For the preparation of tea or coffee	1,7	—
<b>Other</b>			
84388091	For the preparation or manufacture of drink	1,7	—
84388099	Other	1,7	—
84389000	Parts	1,7	—
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard		
84391000	Machinery for making pulp of fibrous cellulosic material	1,7	—

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84392000	Machinery for making paper or paperboard	1,7	—
84393000	Machinery for finishing paper or paperboard	1,7	—
<b>Parts</b>			
843991	Of machinery for making pulp of fibrous cellulosic material		
84399110	Of cast iron or cast steel	1,7	—
84399190	Other	1,7	—
843999	Other		
84399910	Of cast iron or cast steel	1,7	—
84399990	Other	1,7	—
8440	Bookbinding machinery, including book-sewing machines		
844010	Machinery		
84401010	Folding machines	1,7	—
84401020	Collating machines and gathering machines	1,7	—
84401030	Sewing, wire stitching and stapling machines	1,7	—
84401040	Unsewn (perfect) binding machines	1,7	—
84401090	Other	1,7	—
84409000	Parts	1,7	—
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds		
844110	Cutting machines		

**Changes to legislation:** There are currently no known outstanding effects for the  
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84411010	Combined reel slitting and re-reeling machines	1,7	—
84411020	Other slitting and cross-cutting machines	1,7	—
84411030	Guillotines	1,7	—
84411070	Other	1,7	—
84412000	Machines for making bags, sacks or envelopes	1,7	—
84413000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	1,7	—
84414000	Machines for moulding articles in paper pulp, paper or paperboard	1,7	—
84418000	Other machinery	1,7	—
844190	Parts		
84419010	Of cutting machines	1,7	—
84419090	Other	1,7	—
8442	Machinery, apparatus and equipment (other than the machine tools of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		
844230	Machinery, apparatus and equipment		

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84423010	Phototypesetting and composing machines	1,7	p/st
Other			
84423091	For typefounding and typesetting (for example, linotypes, monotypes, intertypes), with or without founding devices	Free	p/st
84423099	Other	1,7	—
84424000	Parts of the foregoing machinery, apparatus or equipment	1,7	—
844250	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		
84425020	With printing image	1,7	—
84425080	Other	1,7	—
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof		
Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442			
84431100	Offset printing machinery, reel fed	1,7	p/st



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84431200	Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	1,7	p/st
844313	Other offset printing machinery		
	Sheet fed		
84431310	Used	1,7	p/st
	New, taking sheets of a size		
84431331	Not exceeding 52 × 74 cm	1,7	p/st
84431335	Exceeding 52 × 74 cm but not exceeding 74 × 107 cm	1,7	p/st
84431339	Exceeding 74 × 107 cm	1,7	p/st
84431390	Other	1,7	p/st
84431400	Letterpress printing machinery, reel fed, excluding flexographic printing	1,7	p/st
84431500	Letterpress printing machinery, other than reel fed, excluding flexographic printing	1,7	p/st
84431600	Flexographic printing machinery	1,7	p/st
84431700	Gravure printing machinery	1,7	p/st
844319	Other		
84431920	For printing textile materials	1,7	p/st
84431940	For use in the production of semiconductors <sup>(3)</sup>	1,7 <sup>(8)</sup>	p/st
84431970	Other	1,7	p/st

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Other printers, copying machines and facsimile machines, whether or not combined			
844331	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network		
84433110	Machines performing the functions of copying and facsimile transmission, whether or not with a printing function, with a copying speed not exceeding 12 monochrome pages per minute	Free	p/st
Other			
84433191	Machines performing a copying function by scanning the original and printing the copies by means of an electrostatic print engine	6	p/st
84433199	Other	Free	p/st
844332	Other, capable of connecting to an automatic data-processing machine or to a network		
84433210	Printers	Free	p/st
84433230	Facsimile machines	Free	p/st
Other			
84433291	Machines performing a copying function by scanning the original and printing the copies by means of	6	p/st

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	an electrostatic print engine		
84433293	Other machines performing a copying function incorporating an optical system	Free	p/st
84433299	Other	2,2	p/st
844339	Other		
84433910	Machines performing a copying function by scanning the original and printing the copies by means of an electrostatic print engine	6	p/st
<b>Other copying machines</b>			
84433931	Incorporating an optical system	Free	p/st
84433939	Other	3	p/st
84433990	Other	2,2	p/st
<b>Parts and accessories</b>			
844391	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442		
84439110	Of apparatus of subheading 8443 19 40 <sup>(3)</sup>	1,7 <sup>(8)</sup>	—
<b>Other</b>			
84439191	Of cast iron or cast steel	1,7	—
84439199	Other	1,7	—
844399	Other		
84439910	Electronic assemblies	Free	—
84439990	Other	Free	—
844400	Machines for extruding, drawing, texturing or cutting		

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	man-made textile materials		
84440010	Machines for extruding	1,7	p/st
84440090	Other	1,7	p/st
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447		
Machines for preparing textile fibres			
84451100	Carding machines	1,7	p/st
84451200	Combing machines	1,7	p/st
84451300	Drawing or roving machines	1,7	p/st
84451900	Other	1,7	p/st
84452000	Textile spinning machines	1,7	p/st
844530	Textile doubling or twisting machines		
84453010	Textile doubling machines	1,7	p/st
84453090	Textile twisting machines	1,7	p/st
84454000	Textile winding (including weft-winding) or reeling machines	1,7	p/st
84459000	Other	1,7	p/st
8446	Weaving machines (looms)		

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84461000	For weaving fabrics of a width not exceeding 30 cm	1,7	p/st
For weaving fabrics of a width exceeding 30 cm, shuttle type			
84462100	Power looms	1,7	p/st
84462900	Other	1,7	p/st
84463000	For weaving fabrics of a width exceeding 30 cm, shuttleless type	1,7	p/st
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting		
Circular knitting machines			
84471100	With cylinder diameter not exceeding 165 mm	1,7	p/st
84471200	With cylinder diameter exceeding 165 mm	1,7	p/st
844720	Flat knitting machines; stitch-bonding machines		
84472020	Warp knitting machines (including Raschel type); stitch-bonding machines	1,7	p/st
84472080	Other	1,7	p/st
84479000	Other	1,7	p/st
8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions,		

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shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)

Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447

84481100	Dobbies and jacquards; card-reducing, copying, punching or assembling machines for use therewith	1,7	—
84481900	Other	1,7	—
84482000	Parts and accessories of machines of heading 8444 or of their auxiliary machinery	1,7	—

Parts and accessories of machines of heading 8445 or of their auxiliary machinery

84483100	Card clothing	1,7	—
84483200	Of machines for preparing textile fibres, other than card clothing	1,7	—
84483300	Spindles, spindle flyers, spinning rings and ring travellers	1,7	—
84483900	Other	1,7	—

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Parts and accessories  
 of weaving machines  
 (looms) or of their  
 auxiliary machinery

84484200	Reeds for looms, healds and heald- frames	1,7	—
84484900	Other	1,7	—

Parts and accessories  
 of machines of  
 heading 8447 or  
 of their auxiliary  
 machinery

844851	Sinkers, needles and other articles used in forming stitches		
84485110	Sinkers	1,7	—
84485190	Other	1,7	—
84485900	Other	1,7	—
84490000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	1,7	—
8450	Household or laundry-type washing machines, including machines which both wash and dry		

Machines, each of a  
 dry linen capacity not  
 exceeding 10 kg

845011	Fully-automatic machines		
84501111	Front-loading machines	3	p/st
84501119	Top-loading machines	3	p/st

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84501190	Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	2,6	p/st
84501200	Other machines, with built-in centrifugal drier	2,7	p/st
84501900	Other	2,7	p/st
84502000	Machines, each of a dry linen capacity exceeding 10 kg	2,2	p/st
84509000	Parts	2,7	—
8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics		
84511000	Dry-cleaning machines	2,2	—
Drying machines			
84512100	Each of a dry linen capacity not exceeding 10 kg	2,2	—
84512900	Other	2,2	—
845130	Ironing machines and presses (including fusing presses)		



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Electrically heated, of a power			
84513010	Not exceeding 2 500 W	2,2	p/st
84513030	Exceeding 2 500 W	2,2	p/st
84513080	Other	2,2	p/st
84514000	Washing, bleaching or dyeing machines	2,2	—
84515000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	2,2	—
845180	Other machinery		
84518010	Machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support	2,2	—
84518030	Machines for dressing or finishing	2,2	—
84518080	Other	2,2	—
84519000	Parts	2,2	—
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles		
845210	Sewing machines of the household type		
Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor			

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or 17 kg including the motor

84521011	Sewing machines having a value (not including frames, tables or furniture) of more than € 65 each	5,7	p/st
84521019	Other	9,7	p/st
84521090	Other sewing machines and other sewing machine heads	3,7	p/st
Other sewing machines			
84522100	Automatic units	3,7	p/st
84522900	Other	3,7	p/st
845230	Sewing machine needles		
84523010	With single flat shank	2,7	1 000 p/st
84523090	Other	2,7	1 000 p/st
84524000	Furniture, bases and covers for sewing machines and parts thereof	2,7	—
84529000	Other parts of sewing machines	2,7	—
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines		
84531000	Machinery for preparing, tanning or working hides, skins or leather	1,7	—
84532000	Machinery for making or repairing footwear	1,7	—
84538000	Other machinery	1,7	—
84539000	Parts	1,7	—

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8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		
84541000	Converters	1,7	—
84542000	Ingot moulds and ladles	1,7	—
845430	Casting machines		
84543010	For casting under pressure	1,7	—
84543090	Other	1,7	—
84549000	Parts	1,7	—
8455	Metal-rolling mills and rolls therefor		
84551000	Tube mills	2,7	—
Other rolling mills			
84552100	Hot or combination hot and cold	2,7	—
84552200	Cold	2,7	—
845530	Rolls for rolling mills		
84553010	Of cast iron	2,7	—
Of open-die forged steel			
84553031	Hot-rolling work-rolls; hot-rolling and cold-rolling back-up rolls	2,7	—
84553039	Cold-rolling work-rolls	2,7	—
84553090	Other	2,7	—
84559000	Other parts	2,7	—
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-		

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	beam or plasma arc processes		
84561000	Operated by laser or other light or photon beam processes	4,5	p/st
84562000	Operated by ultrasonic processes	3,5	p/st
845630	Operated by electrodischarge processes		
Numerically controlled			
84563011	Wire-cut	3,5	p/st
84563019	Other	3,5	p/st
84563090	Other	3,5	p/st
84569000	Other	3,5	p/st
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal		
845710	Machining centres		
84571010	Horizontal	2,7	p/st
84571090	Other	2,7	p/st
84572000	Unit construction machines (single station)	2,7	p/st
845730	Multi-station transfer machines		
84573010	Numerically controlled	2,7	p/st
84573090	Other	2,7	p/st
8458	Lathes (including turning centres) for removing metal		
Horizontal lathes			
845811	Numerically controlled		
84581120	Turning centres	2,7	p/st

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Automatic lathes			
84581141	Single spindle	2,7	p/st
84581149	Multi-spindle	2,7	p/st
84581180	Other	2,7	p/st
84581900	Other	2,7	p/st
Other lathes			
845891	Numerically controlled		
84589120	Turning centres	2,7	p/st
84589180	Other	2,7	p/st
84589900	Other	2,7	p/st
8459	Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458		
84591000	Way-type unit head machines	2,7	p/st
Other drilling machines			
84592100	Numerically controlled	2,7	p/st
84592900	Other	2,7	p/st
Other boring-milling machines			
84593100	Numerically controlled	1,7	p/st
84593900	Other	1,7	p/st
845940	Other boring machines		
84594010	Numerically controlled	1,7	p/st
84594090	Other	1,7	p/st
Milling machines, knee-type			

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84595100	Numerically controlled	2,7	p/st
84595900	Other	2,7	p/st
Other milling machines			
845961	Numerically controlled		
84596110	Tool milling machines	2,7	p/st
84596190	Other	2,7	p/st
845969	Other		
84596910	Tool milling machines	2,7	p/st
84596990	Other	2,7	p/st
84597000	Other threading or tapping machines	2,7	p/st
8460	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461		
Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm			
84601100	Numerically controlled	2,7	p/st
84601900	Other	2,7	p/st
Other grinding machines, in which the positioning in any one axis can be set up			

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to an accuracy of at  
 least 0,01 mm

846021	Numerically controlled		
For cylindrical surfaces			
84602111	Internal cylindrical grinding machines	2,7	p/st
84602115	Centreless grinding machines	2,7	p/st
84602119	Other	2,7	p/st
84602190	Other	2,7	p/st
846029	Other		
84602910	For cylindrical surfaces	2,7	p/st
84602990	Other	2,7	p/st
Sharpening (tool or cutter grinding) machines			
84603100	Numerically controlled	1,7	p/st
84603900	Other	1,7	p/st
846040	Honing or lapping machines		
84604010	Numerically controlled	1,7	p/st
84604090	Other	1,7	p/st
846090	Other		
84609010	Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm	2,7	p/st
84609090	Other	1,7	p/st
8461	Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and		

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	other machine tools working by removing metal or cermets, not elsewhere specified or included		
84612000	Shaping or slotting machines	1,7	p/st
846130	Broaching machines		
84613010	Numerically controlled	1,7	p/st
84613090	Other	1,7	p/st
846140	Gear-cutting, gear-grinding or gear-finishing machines		
Gear-cutting machines (including abrasive gear-cutting machines)			
For cutting cylindrical gears			
84614011	Numerically controlled	2,7	p/st
84614019	Other	2,7	p/st
For cutting other gears			
84614031	Numerically controlled	1,7	p/st
84614039	Other	1,7	p/st
Gear-finishing machines			
Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm			
84614071	Numerically controlled	2,7	p/st
84614079	Other	2,7	p/st
84614090	Other	1,7	p/st
846150	Sawing or cutting-off machines		



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Sawing machines			
84615011	Circular saws	1,7	p/st
84615019	Other	1,7	p/st
84615090	Cutting-off machines	1,7	p/st
84619000	Other	2,7	p/st
8462	Machine tools (including presses) for working metal by forging, hammering or die-stamping; machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above		
846210	Forging or die- stamping machines (including presses) and hammers		
84621010	Numerically controlled	2,7	p/st
84621090	Other	1,7	p/st
Bending, folding, straightening or flattening machines (including presses)			
846221	Numerically controlled		
84622110	For working flat products	2,7	p/st
84622180	Other	2,7	p/st
846229	Other		
84622910	For working flat products	1,7	p/st
Other			
84622991	Hydraulic	1,7	p/st
84622998	Other	1,7	p/st

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Shearing machines (including presses), other than combined punching and shearing machines			
84623100	Numerically controlled	2,7	p/st
846239	Other		
84623910	For working flat products	1,7	p/st
Other			
84623991	Hydraulic	1,7	p/st
84623999	Other	1,7	p/st
Punching or notching machines (including presses), including combined punching and shearing machines			
846241	Numerically controlled		
84624110	For working flat products	2,7	p/st
84624190	Other	2,7	p/st
846249	Other		
84624910	For working flat products	1,7	p/st
84624990	Other	1,7	p/st
Other			
846291	Hydraulic presses		
84629120	Numerically controlled	2,7	p/st
84629180	Other	2,7	p/st
846299	Other		
84629920	Numerically controlled	2,7	p/st
84629980	Other	2,7	p/st
8463	Other machine tools for working metal or cermets, without removing material		

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846310	Drawbenches for bars, tubes, profiles, wire or the like		
84631010	Drawbenches for wire	2,7	p/st
84631090	Other	2,7	p/st
84632000	Thread-rolling machines	2,7	p/st
84633000	Machines for working wire	2,7	p/st
84639000	Other	2,7	p/st
8464	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass		
84641000	Sawing machines	2,2	p/st
846420	Grinding or polishing machines		
For working glass			
84642011	Optical glass	2,2	p/st
84642019	Other	2,2	—
84642080	Other	2,2	—
84649000	Other	2,2	—
8465	Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials		
846510	Machines which can carry out different types of machining operations without tool change between such operations		
84651010	With manual transfer of workpiece between each operation	2,7	p/st

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84651090	With automatic transfer of workpiece between each operation	2,7	p/st
Other			
846591	Sawing machines		
84659110	Bandsaws	2,7	p/st
84659120	Circular saws	2,7	p/st
84659190	Other	2,7	p/st
84659200	Planing, milling or moulding (by cutting) machines	2,7	p/st
84659300	Grinding, sanding or polishing machines	2,7	p/st
84659400	Bending or assembling machines	2,7	p/st
84659500	Drilling or morticing machines	2,7	p/st
84659600	Splitting, slicing or paring machines	2,7	p/st
84659900	Other	2,7	p/st
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand		
846610	Tool holders and self-opening dieheads		
Tool holders			
84661020	Arbors, collets and sleeves	1,2	—
Other			
84661031	For lathes	1,2	—

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84661038	Other	1,2	—
84661080	Self-opening dieheads	1,2	—
846620	Work holders		
84662020	Jigs and fixtures for specific applications; sets of standard jig and fixture components	1,2	—
Other			
84662091	For lathes	1,2	—
84662098	Other	1,2	—
84663000	Dividing heads and other special attachments for machine tools	1,2	—
Other			
846691	For machines of heading 8464		
84669120	Of cast iron or cast steel	1,2	—
84669195	Other	1,2	—
846692	For machines of heading 8465		
84669220	Of cast iron or cast steel	1,2	—
84669280	Other	1,2	—
84669300	For machines of headings 8456 to 8461	1,2	—
84669400	For machines of heading 8462 or 8463	1,2	—
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor		
Pneumatic			
846711	Rotary type (including combined rotary-percussion)		

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84671110	Metalworking	1,7	—
84671190	Other	1,7	—
84671900	Other	1,7	—
With self-contained electric motor			
846721	Drills of all kinds		
84672110	Capable of operation without an external source of power	2,7	p/st
Other			
84672191	Electropneumatic	2,7	p/st
84672199	Other	2,7	p/st
846722	Saws		
84672210	Chainsaws	2,7	p/st
84672230	Circular saws	2,7	p/st
84672290	Other	2,7	p/st
846729	Other		
84672910	Of a kind used for working textile materials	2,7	—
Other			
84672930	Capable of operation without an external source of power	2,7	p/st
Other			
Grinders and sanders			
84672951	Angle grinders	2,7	p/st
84672953	Belt sanders	2,7	p/st
84672959	Other	2,7	p/st
84672970	Planers	2,7	p/st
84672980	Hedge trimmers and lawn edge cutters	2,7	p/st
84672990	Other	2,7	p/st
Other tools			
84678100	Chainsaws	1,7	p/st
84678900	Other	1,7	—
Parts			

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84679100	Of chainsaws	1,7	—
84679200	Of pneumatic tools	1,7	—
84679900	Other	1,7	—
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances		
84681000	Hand-held blow pipes	2,2	—
84682000	Other gas-operated machinery and apparatus	2,2	—
84688000	Other machinery and apparatus	2,2	—
84689000	Parts	2,2	—
846900	Typewriters other than printers of heading 8443; word-processing machines		
84690010	Word-processing machines	Free	p/st
Other			
84690091	Electric	2,3	p/st
84690099	Other	2,5	p/st
8470	Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers		

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84701000	Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	Free	p/st
Other electronic calculating machines			
84702100	Incorporating a printing device	Free	p/st
84702900	Other	Free	p/st
84703000	Other calculating machines	Free	p/st
84705000	Cash registers	Free	p/st
84709000	Other	Free	p/st
8471	Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included		
84713000	Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free	p/st
Other automatic data-processing machines			
84714100	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	p/st



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84714900	Other, presented in the form of systems	Free	p/st
84715000	Processing units other than those of subheading 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	Free	p/st
847160	Input or output units, whether or not containing storage units in the same housing		
84716060	Keyboards	Free	p/st
84716070	Other	Free	p/st
847170	Storage units		
84717020	Central storage units	Free	p/st
Other			
Disk storage units			
84717030	Optical, including magneto-optical	Free	p/st
Other			
84717050	Hard disk drives	Free	p/st
84717070	Other	Free	p/st
84717080	Magnetic tape storage units	Free	p/st
84717098	Other	Free	p/st
84718000	Other units of automatic data-processing machines	Free	p/st
84719000	Other	Free	p/st
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-		

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	sorting machines, coin-counting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines)		
84721000	Duplicating machines	2	p/st
84723000	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	2,2	p/st
847290	Other		
84729010	Coin-sorting, coin-counting or coin-wrapping machines	2,2	p/st
84729030	Automatic teller machines	Free	p/st
84729070	Other	2,2	—
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472		
847310	Parts and accessories of the machines of heading 8469		
Electronic assemblies			
84731011	Of machines of subheading 8469 00 10	Free	—
84731019	Other	3	—
84731090	Other	Free	—
Parts and accessories of the machines of heading 8470			

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847321	Of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29		
84732110	Electronic assemblies	Free	—
84732190	Other	Free	—
847329	Other		
84732910	Electronic assemblies	Free	—
84732990	Other	Free	—
847330	Parts and accessories of the machines of heading 8471		
84733020	Electronic assemblies	Free	—
84733080	Other	Free	—
847340	Parts and accessories of the machines of heading 8472		
Electronic assemblies			
84734011	Of machines of subheading 8472 90 30	Free	—
84734018	Other	3	—
84734080	Other	Free	—
847350	Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472		
84735020	Electronic assemblies	Free	—
84735080	Other	Free	—
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery		

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	for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand		
84741000	Sorting, screening, separating or washing machines	Free	—
84742000	Crushing or grinding machines	Free	—
Mixing or kneading machines			
84743100	Concrete or mortar mixers	Free	—
84743200	Machines for mixing mineral substances with bitumen	Free	—
84743900	Other	Free	—
847480	Other machinery		
84748010	Machinery for agglomerating, shaping or moulding ceramic paste	Free	—
84748090	Other	Free	—
847490	Parts		
84749010	Of cast iron or cast steel	Free	—
84749090	Other	Free	—
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware		
84751000	Machines for assembling electric	1,7	—

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	or electronic lamps, tubes or valves or flashbulbs, in glass envelopes		
Machines for manufacturing or hot working glass or glassware			
84752100	Machines for making optical fibres and preforms thereof	1,7	—
84752900	Other	1,7	—
84759000	Parts	1,7	—
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines		
Automatic beverage-vending machines			
84762100	Incorporating heating or refrigerating devices	1,7	p/st
84762900	Other	1,7	p/st
Other machines			
84768100	Incorporating heating or refrigerating devices	1,7	p/st
84768900	Other	1,7	p/st
84769000	Parts	1,7	—
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter		
84771000	Injection-moulding machines	1,7	p/st

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84772000	Extruders	1,7	p/st
84773000	Blow-moulding machines	1,7	p/st
84774000	Vacuum-moulding machines and other thermoforming machines	1,7	p/st
Other machinery for moulding or otherwise forming			
84775100	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	1,7	p/st
847759	Other		
84775910	Presses	1,7	p/st
84775980	Other	1,7	p/st
847780	Other machinery		
Machines for the manufacture of foam products			
84778011	Machines for processing reactive resins	1,7	p/st
84778019	Other	1,7	p/st
Other			
84778091	Size reduction equipment	1,7	p/st
84778093	Mixers, kneaders and agitators	1,7	p/st
84778095	Cutting, splitting and peeling machines	1,7	p/st
84778099	Other	1,7	—
847790	Parts		
84779010	Of cast iron or cast steel	1,7	—
84779080	Other	1,7	—
8478	Machinery for preparing or making up tobacco, not specified or included		

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	elsewhere in this chapter		
84781000	Machinery	1,7	—
84789000	Parts	1,7	—
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter		
84791000	Machinery for public works, building or the like	Free	—
84792000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	1,7	—
847930	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork		
84793010	Presses	1,7	—
84793090	Other	1,7	—
84794000	Rope or cable-making machines	1,7	p/st
84795000	Industrial robots, not elsewhere specified or included	1,7	—
84796000	Evaporative air coolers	1,7	—
Other machines and mechanical appliances			
84798100	For treating metal, including electric wire coil-winders	1,7	—
84798200	Mixing, kneading, crushing, grinding,	1,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	screening, sifting, homogenising, emulsifying or stirring machines		
847989	Other		
84798930	Mobile hydraulic-powered mine roof supports	1,7	—
84798960	Central greasing systems	1,7	—
84798997	Other	1,7	—
847990	Parts		
84799020	Of cast iron or cast steel	1,7	—
84799080	Other	1,7	—
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics		
84801000	Moulding boxes for metal foundry	1,7	—
84802000	Mould bases	1,7	—
848030	Moulding patterns		
84803010	Of wood	1,7	—
84803090	Other	2,7	—
Moulds for metal or metal carbides			
84804100	Injection or compression types	1,7	—
84804900	Other	1,7	—
84805000	Moulds for glass	1,7	—
84806000	Moulds for mineral materials	1,7	—
Moulds for rubber or plastics			
84807100	Injection or compression types	1,7	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

84807900	Other	1,7	—
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves		
848110	Pressure-reducing valves		
84811005	Combined with filters or lubricators	2,2	—
Other			
84811019	Of cast iron or steel	2,2	—
84811099	Other	2,2	—
848120	Valves for oleohydraulic or pneumatic transmissions		
84812010	Valves for the control of oleohydraulic power transmission	2,2	—
84812090	Valves for the control of pneumatic power transmission	2,2	—
848130	Check (non-return) valves		
84813091	Of cast iron or steel	2,2	—
84813099	Other	2,2	—
848140	Safety or relief valves		
84814010	Of cast iron or steel	2,2	—
84814090	Other	2,2	—
848180	Other appliances		
Taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures			
84818011	Mixing valves	2,2	—
84818019	Other	2,2	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Central heating radiator valves			
84818031	Thermostatic valves	2,2	—
84818039	Other	2,2	—
84818040	Valves for pneumatic tyres and inner tubes	2,2	—
Other			
Process control valves			
84818051	Temperature regulators	2,2	—
84818059	Other	2,2	—
Other			
Gate valves			
84818061	Of cast iron	2,2	—
84818063	Of steel	2,2	—
84818069	Other	2,2	—
Globe valves			
84818071	Of cast iron	2,2	—
84818073	Of steel	2,2	—
84818079	Other	2,2	—
84818081	Ball and plug valves	2,2	—
84818085	Butterfly valves	2,2	—
84818087	Diaphragm valves	2,2	—
84818099	Other	2,2	—
84819000	Parts	2,2	—
8482	Ball or roller bearings		
848210	Ball bearings		
84821010	With greatest external diameter not exceeding 30 mm	8	—
84821090	Other	8	—
84822000	Tapered roller bearings, including cone and tapered roller assemblies	8	—
84823000	Spherical roller bearings	8	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

84824000	Needle roller bearings	8	—
84825000	Other cylindrical roller bearings	8	—
84828000	Other, including combined ball/roller bearings	8	—

Parts

848291	Balls, needles and rollers		
84829110	Tapered rollers	8	—
84829190	Other	7,7	—
84829900	Other	8	—
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)		
848310	Transmission shafts (including cam shafts and crank shafts) and cranks		

Crankshafts and crank shafts

84831021	Of cast iron or cast steel	4	—
84831025	Of open-die forged steel	4	—
84831029	Other	4	—
84831050	Articulated shafts	4	—
84831095	Other	4	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

84832000	Bearing housings, incorporating ball or roller bearings	6	—
848330	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		
Bearing housings			
84833032	For ball or roller bearings	5,7	—
84833038	Other	3,4	—
84833080	Plain shaft bearings	3,4	—
848340	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters		
Gears and gearing (other than friction gears)			
84834021	Spur and helical	3,7	—
84834023	Bevel and bevel/spur	3,7	—
84834025	Worm gear	3,7	—
84834029	Other	3,7	—
84834030	Ball or roller screws	3,7	—
Gear boxes and other speed changers			
84834051	Gear boxes	3,7	—
84834059	Other	3,7	—
84834090	Other	3,7	—
848350	Flywheels and pulleys, including pulley blocks		
84835020	Of cast iron or cast steel	2,7	—
84835080	Other	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

848360	Clutches and shaft couplings (including universal joints)		
84836020	Of cast iron or cast steel	2,7	—
84836080	Other	2,7	—
848390	Toothed wheels, chain sprockets and other transmission elements presented separately; parts		
84839020	Parts of bearing housings	5,7	—
Other			
84839081	Of cast iron or cast steel	2,7	—
84839089	Other	2,7	—
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals		
84841000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	1,7	—
84842000	Mechanical seals	1,7	—
84849000	Other	1,7	—
8485			
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers,		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 9(C) to this chapter; parts and accessories		
84861000	Machines and apparatus for the manufacture of boules or wafers	Free	—
848620	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits		
84862010	Machine-tools operated by ultrasonic processes	3,5	p/st
84862090	Other	Free	—
848630	Machines and apparatus for the manufacture of flat panel displays		
84863010	Apparatus for chemical vapour deposition on liquid crystal devices (LCD) substrates	2,4 <sup>(8)</sup>	—
84863030	Apparatus for dry-etching patterns on liquid crystal devices (LCD) substrates	3,5 <sup>(8)</sup>	—
84863050	Apparatus for physical deposition by sputtering on liquid crystal devices (LCD) substrates	3,7 <sup>(8)</sup>	—
84863090	Other	Free	—
84864000	Machines and apparatus specified in note 9(C) to this chapter	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

848690	Parts and accessories		
84869010	Tool holders and self-opening dieheads; workholders	1,2	—
<b>Other</b>			
84869020	Parts of spinners for coating photographic emulsions on liquid crystal devices (LCD) substrates	1,7 <sup>(8)</sup>	—
84869030	Parts of deflash machines for cleaning the metal leads of semiconductor packages prior to the electroplating process	1,7 <sup>(8)</sup>	—
84869040	Parts of apparatus for physical deposition by sputtering on liquid crystal devices (LCD) substrates	3,7 <sup>(8)</sup>	—
84869050	Parts and accessories for apparatus for dry-etching patterns on liquid crystal devices (LCD) substrates	1,2 <sup>(8)</sup>	—
84869060	Parts and accessories for apparatus for chemical vapour deposition on liquid crystal devices (LCD) substrates	1,7 <sup>(8)</sup>	—
84869070	Parts and accessories for machine-tools operated by ultrasonic processes	1,2	—
84869090	Other	Free	—
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

848710	Ships' or boats' propellers and blades therefor		
84871010	Of bronze	1,7	p/st
84871090	Other	1,7	p/st
848790	Other		
84879010	Of non-malleable cast iron	1,7	—
84879030	Of malleable cast iron	1,7	—
Of iron or steel			
84879051	Of cast steel	1,7	—
84879053	Of open-die forged iron or steel	1,7	—
84879055	Of closed-die forged iron or steel	1,7	—
84879059	Other	1,7	—
84879090	Other	1,7	—

## CHAPTER 85

### **ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

#### Notes

1. This chapter does not cover:
  - (a) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
  - (b) articles of glass of heading 7011;
  - (c) machines and apparatus of heading 8486;
  - (d) vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or
  - (e) electrically heated furniture of Chapter 94.
2. Headings 8501 to 8504 do not apply to goods described in heading 8511, 8512, 8540, 8541 or 8542.

However, metal tank mercury arc rectifiers remain classified in heading 8504.

3. Heading 8509 covers only the following electromechanical machines of the kind commonly used for domestic purposes:



- (a) floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
  - (b) other machines provided the weight of such machines does not exceed 20 kg. The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 8414), centrifugal clothes-dryers (heading 8421), dishwashing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electrothermic appliances (heading 8516).
4. For the purposes of heading 8523:
- (a) ‘solid-state non-volatile storage devices’ (for example, ‘flash memory cards’ or ‘flash electronic storage cards’) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, ‘Flash E<sup>2</sup>PROM’) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
  - (b) the term ‘smart cards’ means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
5. For the purposes of heading 8534, ‘printed circuits’ are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the ‘film circuit’ technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).
- The expression ‘printed circuits’ does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.
- Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.
6. For the purpose of heading 8536, ‘connectors for optical fibres, optical fibre bundles or cables’ means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
7. Heading 8537 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 8543).
8. For the purposes of headings 8541 and 8542:
- (a) ‘Diodes, transistors and similar semiconductor devices’ are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field.
  - (b) ‘Electronic integrated circuits’ are:

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (1) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
- (2) hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (3) multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this note, headings 8541 and 8542 shall take precedence over any other heading in the nomenclature, except in the case of heading 8523, which might cover them by reference to, in particular, their function.

9. For the purposes of heading 8548, 'spent primary cells, spent primary batteries and spent electric accumulators' are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

**Subheading note**

1. Subheading 8527 12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm × 100 mm × 45 mm.

**Additional notes**

1. Subheadings 8519 20 10, 8519 30 00 and 8519 89 11 are to be taken not to apply to sound reproducing apparatus with laser reading system.
2. Subheading note 1 is applicable, *mutatis mutandis*, to subheadings 8519 81 15 and 8519 81 65.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
8501	Electric motors and generators (excluding generating sets)		
850110	Motors of an output not exceeding 37,5 W		
85011010	Synchronous motors of an output not exceeding 18 W	4,7	p/st

Other

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85011091	Universal AC/DC motors	2,7	p/st
85011093	AC motors	2,7	p/st
85011099	DC motors	2,7	p/st
85012000	Universal AC/DC motors of an output exceeding 37,5 W	2,7	p/st
Other DC motors; DC generators			
85013100	Of an output not exceeding 750 W	2,7	p/st
85013200	Of an output exceeding 750 W but not exceeding 75 kW	2,7	p/st
85013300	Of an output exceeding 75 kW but not exceeding 375 kW	2,7	p/st
85013400	Of an output exceeding 375 kW	2,7	p/st
850140	Other AC motors, single-phase		
85014020	Of an output not exceeding 750 W	2,7	p/st
85014080	Of an output exceeding 750 W	2,7	p/st
Other AC motors, multi-phase			
85015100	Of an output not exceeding 750 W	2,7	p/st
850152	Of an output exceeding 750 W but not exceeding 75 kW		
85015220	Of an output exceeding 750 W but not exceeding 7,5 kW	2,7	p/st
85015230	Of an output exceeding 7,5 kW but not exceeding 37 kW	2,7	p/st
85015290	Of an output exceeding 37 kW but not exceeding 75 kW	2,7	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

850153	Of an output exceeding 75 kW		
85015350	Traction motors	2,7	p/st
Other, of an output			
85015381	Exceeding 75 kW but not exceeding 375 kW	2,7	p/st
85015394	Exceeding 375 kW but not exceeding 750 kW	2,7	p/st
85015399	Exceeding 750 kW	2,7	p/st
AC generators (alternators)			
850161	Of an output not exceeding 75 kVA		
85016120	Of an output not exceeding 7,5 kVA	2,7	p/st
85016180	Of an output exceeding 7,5 kVA but not exceeding 75 kVA	2,7	p/st
85016200	Of an output exceeding 75 kVA but not exceeding 375 kVA	2,7	p/st
85016300	Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	p/st
85016400	Of an output exceeding 750 kVA	2,7	p/st
8502	Electric generating sets and rotary converters		
Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)			
850211	Of an output not exceeding 75 kVA		
85021120	Of an output not exceeding 7,5 kVA	2,7	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85021180	Of an output exceeding 7,5 kVA but not exceeding 75 kVA	2,7	p/st
85021200	Of an output exceeding 75 kVA but not exceeding 375 kVA	2,7	p/st
850213	Of an output exceeding 375 kVA		
85021320	Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	p/st
85021340	Of an output exceeding 750 kVA but not exceeding 2 000 kVA	2,7	p/st
85021380	Of an output exceeding 2 000 kVA	2,7	p/st
850220	Generating sets with spark-ignition internal combustion piston engines		
85022020	Of an output not exceeding 7,5 kVA	2,7	p/st
85022040	Of an output exceeding 7,5 kVA but not exceeding 375 kVA	2,7	p/st
85022060	Of an output exceeding 375 kVA but not exceeding 750 kVA	2,7	p/st
85022080	Of an output exceeding 750 kVA	2,7	p/st
Other generating sets			
85023100	Wind-powered	2,7	p/st
850239	Other		
85023920	Turbo-generators	2,7	p/st
85023980	Other	2,7	p/st
85024000	Electric rotary converters	2,7	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

850300	Parts suitable for use solely or principally with the machines of heading 8501 or 8502		
85030010	Non-magnetic retaining rings	2,7	—
<b>Other</b>			
85030091	Of cast iron or cast steel	2,7	—
85030099	Other	2,7	—
8504	Electrical transformers, static converters (for example, rectifiers) and inductors		
850410	Ballasts for discharge lamps or tubes		
85041020	Inductors, whether or not connected with a capacitor	3,7	p/st
85041080	Other	3,7	p/st
<b>Liquid dielectric transformers</b>			
85042100	Having a power handling capacity not exceeding 650 kVA	3,7	p/st
850422	Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA		
85042210	Exceeding 650 kVA but not exceeding 1 600 kVA	3,7	p/st
85042290	Exceeding 1 600 kVA but not exceeding 10 000 kVA	3,7	p/st
85042300	Having a power handling capacity exceeding 10 000 kVA	3,7	p/st
<b>Other transformers</b>			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

850431	Having a power handling capacity not exceeding 1 kVA		
Measuring transformers			
85043121	For voltage measurement	3,7	p/st
85043129	Other	3,7	p/st
85043180	Other	3,7	p/st
85043200	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	3,7	p/st
85043300	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	3,7	p/st
85043400	Having a power handling capacity exceeding 500 kVA	3,7	p/st
850440	Static converters		
85044030	Of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof	Free	p/st
Other			
85044055	Accumulator chargers	3,3	p/st
Other			
85044082	Rectifiers	3,3	—
Inverters			
85044084	Having a power handling capacity not exceeding 7,5 kVA	3,3	—
85044088	Having a power handling capacity exceeding 7,5 kVA	3,3	—
85044090	Other	3,3	—
850450	Other inductors		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85045020	Of a kind used with telecommunication apparatus and for power supplies for automatic data-processing machines and units thereof	Free	—
85045095	Other	3,7	—
850490	Parts		
Of transformers and inductors			
85049005	Electronic assemblies of machines of subheading 8504 50 20	Free	—
Other			
85049011	Ferrite cores	2,2	—
85049018	Other	2,2	—
Of static converters			
85049091	Electronic assemblies of machines of subheading 8504 40 30	Free	—
85049099	Other	2,2	—
8505	Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads		
Permanent magnets and articles intended to become permanent magnets after magnetisation			



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85051100	Of metal	2,2	—
850519	Other		
85051910	Permanent magnets of agglomerated ferrite	2,2	—
85051990	Other	2,2	—
85052000	Electromagnetic couplings, clutches and brakes	2,2	—
850590	Other, including parts		
85059020	Electromagnets; electromagnetic or permanent magnet chucks, clamps and similar holding devices	1,8	—
85059050	Electromagnetic lifting heads	2,2	—
85059090	Parts	1,8	—
8506	Primary cells and primary batteries		
850610	Manganese dioxide		
Alkaline			
85061011	Cylindrical cells	4,7	p/st
85061018	Other	4,7	p/st
Other			
85061091	Cylindrical cells	4,7	p/st
85061098	Other	4,7	p/st
85063000	Mercuric oxide	4,7	p/st
85064000	Silver oxide	4,7	p/st
850650	Lithium		
85065010	Cylindrical cells	4,7	p/st
85065030	Button cells	4,7	p/st
85065090	Other	4,7	p/st
85066000	Air-zinc	4,7	p/st
850680	Other primary cells and primary batteries		
85068005	Dry zinc-carbon batteries of a voltage	Free	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	of 5,5 V or more but not exceeding 6,5 V		
85068080	Other	4,7	p/st
85069000	Parts	4,7	—
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)		
850710	Lead-acid, of a kind used for starting piston engines		
85071020	Working with liquid electrolyte	3,7	p/st
85071080	Other	3,7	p/st
850720	Other lead-acid accumulators		
85072020	Working with liquid electrolyte	3,7	ce/el
85072080	Other	3,7	ce/el
850730	Nickel-cadmium		
85073020	Hermetically sealed	2,6	p/st
85073080	Other	2,6	ce/el
85074000	Nickel-iron	2,7	p/st
850780	Other accumulators		
85078020	Nickel-hydride	2,7	p/st
85078030	Lithium-ion	2,7	p/st
85078080	Other	2,7	p/st
850790	Parts		
85079030	Separators	2,7	—
85079080	Other	2,7	—
8508	Vacuum cleaners		
With self-contained electric motor			
85081100	Of a power not exceeding 1 500 W and having a dust bag or other	2,2	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	receptacle capacity not exceeding 20 l		
85081900	Other	1,7	p/st
85086000	Other vacuum cleaners	1,7	p/st
85087000	Parts	1,7	—
8509	Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508		
85094000	Food grinders and mixers; fruit or vegetable juice extractors	2,2	p/st
85098000	Other appliances	2,2	—
85099000	Parts	2,2	—
8510	Shavers, hair clippers and hair-removing appliances, with self- contained electric motor		
85101000	Shavers	2,2	p/st
85102000	Hair clippers	2,2	p/st
85103000	Hair-removing appliances	2,2	p/st
85109000	Parts	2,2	—
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression- ignition internal combustion engines (for example, ignition magnetos, magneto- dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut- outs of a kind used in		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	conjunction with such engines		
85111000	Sparking plugs	3,2	—
85112000	Ignition magnetos; magneto-dynamos; magnetic flywheels	3,2	—
85113000	Distributors; ignition coils	3,2	—
85114000	Starter motors and dual purpose starter-generators	3,2	—
85115000	Other generators	3,2	—
85118000	Other equipment	3,2	—
85119000	Parts	3,2	—
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles		
85121000	Lighting or visual signalling equipment of a kind used on bicycles	2,7	—
85122000	Other lighting or visual signalling equipment	2,7	—
851230	Sound signalling equipment		
85123010	Burglar alarms of a kind used for motor vehicles	2,2	p/st
85123090	Other	2,7	—
85124000	Windscreen wipers, defrosters and demisters	2,7	—
851290	Parts		
85129010	Of apparatus of subheading 8512 30 10	2,2	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85129090	Other	2,7	—
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512		
85131000	Lamps	5,7	—
85139000	Parts	5,7	—
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss		
851410	Resistance heated furnaces and ovens		
85141010	Bakery and biscuit ovens	2,2	p/st
85141080	Other	2,2	p/st
851420	Furnaces and ovens functioning by induction or dielectric loss		
85142010	Induction furnaces and ovens	2,2	p/st
85142080	Dielectric furnaces and ovens	2,2	p/st
85143000	Other furnaces and ovens	2,2	p/st
85144000	Other equipment for the heat treatment of materials by induction or dielectric loss	2,2	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85149000	Parts	2,2	—
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets		
Brazing or soldering machines and apparatus			
85151100	Soldering irons and guns	2,7	—
85151900	Other	2,7	—
Machines and apparatus for resistance welding of metal			
85152100	Fully or partly automatic	2,7	—
85152900	Other	2,7	—
Machines and apparatus for arc (including plasma arc) welding of metals			
85153100	Fully or partly automatic	2,7	—
851539	Other		
For manual welding with coated electrodes, complete with welding or cutting devices, and consigned with			
85153913	Transformers	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85153918	Generators or rotary converters or static converters, rectifiers or rectifying apparatus	2,7	—
85153990	Other	2,7	—
851580	Other machines and apparatus		
85158010	For treating metals	2,7	p/st
85158090	Other	2,7	p/st
85159000	Parts	2,7	—
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545		
851610	Electric instantaneous or storage water heaters and immersion heaters		
85161011	Instantaneous water heaters	2,7	p/st
85161080	Other	2,7	p/st
	Electric space-heating apparatus and electric soil-heating apparatus		
85162100	Storage heating radiators	2,7	p/st
851629	Other		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85162910	Liquid-filled radiators	2,7	p/st
85162950	Convection heaters	2,7	p/st
<b>Other</b>			
85162991	With built-in fan	2,7	p/st
85162999	Other	2,7	p/st
<b>Electrothermic hairdressing or hand-drying apparatus</b>			
85163100	Hairdryers	2,7	p/st
85163200	Other hairdressing apparatus	2,7	—
85163300	Hand-drying apparatus	2,7	p/st
85164000	Electric smoothing irons	2,7	p/st
85165000	Microwave ovens	5	p/st
851660	Other ovens; cookers, cooking plates, boiling rings; grillers and roasters		
85166010	Cookers (incorporating at least an oven and a hob)	2,7	p/st
85166050	Cooking plates, boiling rings and hobs	2,7	p/st
85166070	Grillers and roasters	2,7	p/st
85166080	Ovens for building in	2,7	p/st
85166090	Other	2,7	p/st
<b>Other electrothermic appliances</b>			
85167100	Coffee or tea makers	2,7	p/st
85167200	Toasters	2,7	p/st
851679	Other		
85167920	Deep fat fryers	2,7	p/st
85167970	Other	2,7	p/st
851680	Electric heating resistors		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85168020	Assembled with an insulated former	2,7	—
85168080	Other	2,7	—
85169000	Parts	2,7	—
8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528		
	Telephone sets, including telephones for cellular networks or for other wireless networks		
85171100	Line telephone sets with cordless handsets	Free	p/st
85171200	Telephones for cellular networks or for other wireless networks	Free	p/st
85171800	Other	Free	—
	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)		
85176100	Base stations	Free	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85176200	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	Free	—
851769	Other		
85176910	Videophones	Free	p/st
85176920	Entry-phone systems	Free	—
Reception apparatus for radio-telephony or radio-telegraphy			
85176931	Portable receivers for calling, alerting or paging	Free	p/st
85176939	Other	9,3	p/st
85176990	Other	Free	—
851770	Parts		
Aerials and aerial reflectors of all kinds; parts suitable for use therewith			
85177011	Aerials for radio-telegraphic or radio-telephonic apparatus	Free	—
85177015	Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	5	—
85177019	Other	3,6	—
85177090	Other	Free	—
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets		
851810	Microphones and stands therefor		
85181030	Microphones having a frequency range of 300 Hz to 3,4 kHz, of a diameter not exceeding 10 mm and a height not exceeding 3 mm, of a kind used for telecommunications	Free	—
85181095	Other	2,5	—
Loudspeakers, whether or not mounted in their enclosures			
85182100	Single loudspeakers, mounted in their enclosures	4,5	p/st
85182200	Multiple loudspeakers, mounted in the same enclosure	4,5	p/st
851829	Other		
85182930	Loudspeakers having a frequency range of 300 Hz to 3,4 kHz, of a diameter not exceeding 50 mm, of a kind used for telecommunications	Free	p/st
85182995	Other	3	p/st
851830	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers		
85183020	Line telephone handsets	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85183095	Other	2	—
851840	Audio-frequency electric amplifiers		
85184030	Telephonic and measurement amplifiers	3	—
85184080	Other	4,5	p/st
85185000	Electric sound amplifier sets	2	p/st
85189000	Parts	2	—
8519	Sound recording or sound reproducing apparatus		
851920	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment		
85192010	Coin- or disc-operated record-players	6	p/st
Other			
85192091	With laser reading system	9,5	p/st
85192099	Other	4,5	p/st
85193000	Turntables (record-decks)	2	p/st
85195000	Telephone answering machines	Free	p/st
Other apparatus			
851981	Using magnetic, optical or semiconductor media		
Sound reproducing apparatus (including cassette-players), not incorporating a sound recording device			
85198111	Transcribing machines	5	p/st
Other sound reproducing apparatus			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85198115	Pocket-size cassette-players	Free	p/st
Other, cassette-type			
85198121	With an analogue and digital reading system	9	p/st
85198125	Other	2	p/st
Other			
With laser reading system			
85198131	Of a kind used in motor vehicles, of a type using discs of a diameter not exceeding 6,5 cm	9	p/st
85198135	Other	9,5	p/st
85198145	Other	4,5	p/st
Other apparatus			
85198151	Dictating machines not capable of operating without an external source of power	4	p/st
Other magnetic tape recorders incorporating sound reproducing apparatus			
Cassette-type			
With built-in amplifier and one or more built-in loudspeakers			
85198155	Capable of operating without an external source of power	Free	p/st
85198161	Other	2	p/st
85198165	Pocket-size recorders	Free	p/st
85198175	Other	2	p/st
Other			
85198181	Using magnetic tapes on reels, allowing sound recording or	2	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	reproduction either at a single speed of 19 cm per second or at several speeds if those comprise only 19 cm per second and lower speeds		
85198185	Other	7	p/st
85198195	Other	2	p/st
851989	Other		
Sound reproducing apparatus, not incorporating a sound recording device			
85198911	Record-players, other than those of subheading 8519 20	2	p/st
85198915	Transcribing machines	5	p/st
85198919	Other	4,5	p/st
85198990	Other	2	p/st
8520			
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner		
852110	Magnetic tape-type		
85211020	Using tape of a width not exceeding 1,3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm per second	14	p/st
85211095	Other	8	p/st
85219000	Other	13,9	p/st
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521		
85221000	Pick-up cartridges	4	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

852290	Other		
85229030	Styli; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed) for styli, whether or not mounted	Free	—
<b>Other</b>			
<b>Electronic assemblies</b>			
85229041	Of apparatus of subheading 8519 50 00	Free	—
85229049	Other	4	—
85229070	Single cassette-deck assemblies with a total thickness not exceeding 53 mm, of a kind used in the manufacture of sound recording and reproducing apparatus	Free	—
85229080	Other	4	—
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37		
<b>Magnetic media</b>			
85232100	Cards incorporating a magnetic stripe	3,5	p/st
852329	Other		
<b>Magnetic tapes; magnetic discs</b>			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85232915	Unrecorded	Free	p/st
Other			
85232931	For reproducing phenomena other than sound or image	Free	p/st
85232933	For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	p/st
85232939	Other	3,5	p/st
85232990	Other	3,5	—
852340	Optical media		
Unrecorded			
85234011	Discs for laser reading systems of a recording capacity not exceeding 900 megabytes, other than erasable	Free	p/st
85234013	Discs for laser reading systems of a recording capacity exceeding 900 megabytes but not exceeding 18 gigabytes, other than erasable	Free	p/st
85234019	Other	Free	—
Other			
Discs for laser reading systems			
85234025	For reproducing phenomena other than sound or image	Free	p/st



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

For reproducing sound only			
85234031	Of a diameter not exceeding 6,5 cm	3,5	p/st
85234039	Of a diameter exceeding 6,5 cm	3,5	p/st
Other			
85234045	For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	p/st
Other			
85234051	Digital versatile discs (DVD)	3,5	p/st
85234059	Other	3,5	p/st
Other			
85234091	For reproducing phenomena other than sound or image	Free	p/st
85234093	For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	p/st
85234099	Other	3,5	p/st
Semiconductor media			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

852351	Solid-state non-volatile storage devices		
85235110	Unrecorded	Free	p/st
Other			
85235191	For reproducing phenomena other than sound or image	Free	p/st
85235193	For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	p/st
85235199	Other	3,5	p/st
852352	'Smart cards'		
85235210	With two or more electronic integrated circuits	3,7	p/st
85235290	Other	Free	p/st
852359	Other		
85235910	Unrecorded	Free	p/st
Other			
85235991	For reproducing phenomena other than sound or image	Free	p/st
85235993	For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of	Free	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
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	an automatic data-processing machine		
85235999	Other	3,5	p/st
852380	Other		
85238010	Unrecorded	Free	—
Other			
85238091	For reproducing phenomena other than sound or image	Free	—
85238093	For reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine	Free	—
85238099	Other	3,5	—
8524			
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders		
85255000	Transmission apparatus	3,6	p/st
85256000	Transmission apparatus incorporating reception apparatus	Free	p/st
852580	Television cameras, digital cameras		

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	and video camera recorders		
Television cameras			
85258011	With 3 or more camera tubes	3	p/st
85258019	Other	4,9	p/st
85258030	Digital cameras	Free	p/st
Video camera recorders			
85258091	Only able to record sound and images taken by the television camera	4,9	p/st
85258099	Other	14	p/st
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		
85261000	Radar apparatus	3,7	—
Other			
852691	Radio navigational aid apparatus		
85269120	Radio navigational receivers	3,7	p/st
85269180	Other	3,7	—
85269200	Radio remote control apparatus	3,7	—
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		
Radio-broadcast receivers capable of operating without an external source of power			
852712	Pocket-size radio cassette players		

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 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85271210	With an analogue and digital reading system	14	p/st
85271290	Other	10	p/st
852713	Other apparatus combined with sound recording or reproducing apparatus		
85271310	With laser reading system	12	p/st
Other			
85271391	Of the cassette-type with an analogue and digital reading system	14	p/st
85271399	Other	10	p/st
85271900	Other	Free	p/st
Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles			
852721	Combined with sound recording or reproducing apparatus		
Capable of receiving and decoding digital radio data system signals			
85272120	With laser reading system	14	p/st
Other			
85272152	Of the cassette-type with an analogue and digital reading system	14	p/st
85272159	Other	10	p/st
Other			
85272170	With laser reading system	14	p/st
Other			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85272192	Of the cassette-type with an analogue and digital reading system	14	p/st
85272198	Other	10	p/st
85272900	Other	12	p/st
Other			
852791	Combined with sound recording or reproducing apparatus		
Within the same housing one or more loudspeakers			
85279111	Of the cassette-type with an analogue and digital reading system	14	p/st
85279119	Other	10	p/st
Other			
85279135	With laser reading system	12	p/st
Other			
85279191	Of the cassette-type with an analogue and digital reading system	14	p/st
85279199	Other	10	p/st
852792	Not combined with sound recording or reproducing apparatus but combined with a clock		
85279210	Alarm clock radios	Free	p/st
85279290	Other	9	p/st
85279900	Other	9	p/st
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	receivers or sound or video recording or reproducing apparatus		
Cathode-ray tube monitors			
85284100	Of a kind solely or principally used in an automatic data- processing system of heading 8471	Free	p/st
852849	Other		
85284910	Black and white or other monochrome	14	p/st
85284980	Colour	14	p/st
Other monitors			
85285100	Of a kind solely or principally used in an automatic data- processing system of heading 8471	Free	p/st
852859	Other		
85285910	Black and white or other monochrome	14	p/st
Colour			
85285940	With a screen of the liquid crystal display (LCD) technology	14	p/st
85285980	Other	14	p/st
Projectors			
85286100	Of a kind solely or principally used in an automatic data- processing system of heading 8471	Free	p/st
852869	Other		
85286910	Operating by means of flat panel display (for example, a liquid crystal device), capable of displaying digital information generated by an	Free	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	automatic data-processing machine		
Other			
85286991	Black and white or other monochrome	2	p/st
85286999	Colour	14	p/st
Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus			
852871	Not designed to incorporate a video display or screen		
Video tuners			
85287111	Electronic assemblies for incorporation into automatic data-processing machines	Free	p/st
85287113	Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals ('set-top boxes with communication function')	Free	p/st
85287119	Other	14	p/st
85287190	Other	14	p/st
852872	Other, colour		
85287210	Television projection equipment	14	p/st
85287220	Apparatus incorporating a video recorder or reproducer	14	p/st



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Other			
85287230	With integral tube	14	p/st
85287240	With a screen of the liquid crystal display (LCD) technology	14	p/st
85287260	With a screen of the plasma display panel (PDP) technology	14	p/st
85287280	Other	14	p/st
85287300	Other, black and white or other monochrome	2	p/st
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528		
852910	Aerials and aerial reflectors of all kinds; parts suitable for use therewith		
Aerials			
85291011	Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	5	—
Outside aerials for radio or television broadcast receivers			
85291031	For reception via satellite	3,6	—
85291039	Other	3,6	—
85291065	Inside aerials for radio or television broadcast receivers, including built-in types	4	—
85291069	Other	3,6	—
85291080	Aerial filters and separators	3,6	—
85291095	Other	3,6	—

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852990	Other		
85299020	Parts of apparatus of subheadings 8525 60 00, 8525 80 30, 8528 41 00, 8528 51 00 and 8528 61 00	Free	—
<b>Other</b>			
<b>Cabinets and cases</b>			
85299041	Of wood	2	—
85299049	Of other materials	3	—
85299065	Electronic assemblies	3	—
<b>Other</b>			
85299092	For television cameras of subheadings 8525 80 11 and 8525 80 19 and apparatus of headings 8527 and 8528	5	—
85299097	Other	3	—
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)		
85301000	Equipment for railways or tramways	1,7	—
85308000	Other equipment	1,7	—
85309000	Parts	1,7	—
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530		

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853110	Burglar or fire alarms and similar apparatus		
85311030	Of a kind used for buildings	2,2	p/st
85311095	Other	2,2	p/st
853120	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)		
85312020	Incorporating light emitting diodes (LED)	Free	—
Incorporating liquid crystal devices (LCD)			
85312040	Incorporating active matrix liquid crystal devices (LCD)	Free	—
85312095	Other	Free	—
853180	Other apparatus		
85318020	Flat panel display devices	Free	—
85318095	Other	2,2	—
853190	Parts		
85319020	Of apparatus of subheadings 8531 20 and 8531 80 20	Free	—
85319085	Other	2,2	—
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)		
85321000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)	Free	—
Other fixed capacitors			
85322100	Tantalum	Free	—
85322200	Aluminium electrolytic	Free	—

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85322300	Ceramic dielectric, single layer	Free	—
85322400	Ceramic dielectric, multilayer	Free	—
85322500	Dielectric of paper or plastics	Free	—
85322900	Other	Free	—
85323000	Variable or adjustable (pre-set) capacitors	Free	—
85329000	Parts	Free	—
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors		
85331000	Fixed carbon resistors, composition or film types	Free	—
Other fixed resistors			
85332100	For a power handling capacity not exceeding 20 W	Free	—
85332900	Other	Free	—
Wirewound variable resistors, including rheostats and potentiometers			
85333100	For a power handling capacity not exceeding 20 W	Free	—
85333900	Other	Free	—
853340	Other variable resistors, including rheostats and potentiometers		
85334010	For a power handling capacity not exceeding 20 W	Free	—
85334090	Other	Free	—
85339000	Parts	Free	—
853400	Printed circuits		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Consisting only of conductor elements and contacts			
85340011	Multilayer circuits	Free	—
85340019	Other	Free	—
85340090	With other passive elements	Free	—
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 V		
85351000	Fuses	2,7	—
Automatic circuit breakers			
85352100	For a voltage of less than 72,5 kV	2,7	—
85352900	Other	2,7	—
853530	Isolating switches and make-and-break switches		
85353010	For a voltage of less than 72,5 kV	2,7	—
85353090	Other	2,7	—
85354000	Lightning arresters, voltage limiters and surge suppressors	2,7	—
85359000	Other	2,7	—
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1 000 V; connectors for optical fibres, optical fibre bundles or cables		
853610	Fuses		
85361010	For a current not exceeding 10 A	2,3	—
85361050	For a current exceeding 10 A but not exceeding 63 A	2,3	—
85361090	For a current exceeding 63 A	2,3	—
853620	Automatic circuit breakers		
85362010	For a current not exceeding 63 A	2,3	—
85362090	For a current exceeding 63 A	2,3	—
853630	Other apparatus for protecting electrical circuits		
85363010	For a current not exceeding 16 A	2,3	—
85363030	For a current exceeding 16 A but not exceeding 125 A	2,3	—
85363090	For a current exceeding 125 A	2,3	—
<b>Relays</b>			
853641	For a voltage not exceeding 60 V		
85364110	For a current not exceeding 2 A	2,3	—
85364190	For a current exceeding 2 A	2,3	—
85364900	Other	2,3	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

853650	Other switches		
85365003	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	Free	—
85365005	Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology)	Free	—
85365007	Electromechanical snap-action switches for a current not exceeding 11 A	Free	—
<b>Other</b>			
For a voltage not exceeding 60 V			
85365011	Push-button switches	2,3	—
85365015	Rotary switches	2,3	—
85365019	Other	2,3	—
85365080	Other	2,3	—
Lamp holders, plugs and sockets			
853661	Lamp holders		
85366110	Edison lamp holders	2,3	—
85366190	Other	2,3	—
853669	Other		
85366910	For coaxial cables	Free	—
85366930	For printed circuits	Free	—
85366990	Other	2,3	—
85367000	Connectors for optical fibres, optical fibre bundles or cables	3	—
853690	Other apparatus		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85369001	Prefabricated elements for electrical circuits	2,3	—
85369010	Connections and contact elements for wire and cables	Free	—
85369020	Wafer probers	Free	—
85369085	Other	2,3	—
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517		
853710	For a voltage not exceeding 1 000 V		
85371010	Numerical control panels with built-in automatic data-processing machine	2,1	—
Other			
85371091	Programmable memory controllers	2,1	—
85371099	Other	2,1	—
853720	For a voltage exceeding 1 000 V		
85372091	For a voltage exceeding 1 000 V but not exceeding 72,5 kV	2,1	—
85372099	For a voltage exceeding 72,5 kV	2,1	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537		
85381000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	2,2	—
853890	Other		
For wafer probers of subheading 8536 90 20			
85389011	Electronic assemblies	3,2 <sup>(8)</sup>	—
85389019	Other	1,7 <sup>(8)</sup>	—
Other			
85389091	Electronic assemblies	3,2	—
85389099	Other	1,7	—
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc lamps		
85391000	Sealed beam lamp units	2,7	p/st
Other filament lamps, excluding ultraviolet or infra-red lamps			
853921	Tungsten halogen		
85392130	Of a kind used for motorcycles or other motor vehicles	2,7	p/st
Other, for a voltage			
85392192	Exceeding 100 V	2,7	p/st
85392198	Not exceeding 100 V	2,7	p/st
853922	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85392210	Reflector lamps	2,7	p/st
85392290	Other	2,7	p/st
853929	Other		
85392930	Of a kind used for motorcycles or other motor vehicles	2,7	p/st
Other, for a voltage			
85392992	Exceeding 100 V	2,7	p/st
85392998	Not exceeding 100 V	2,7	p/st
Discharge lamps, other than ultraviolet lamps			
853931	Fluorescent, hot cathode		
85393110	With double ended cap	2,7	p/st
85393190	Other	2,7	p/st
853932	Mercury or sodium vapour lamps; metal halide lamps		
85393220	Mercury or sodium vapour lamps	2,7	p/st
85393290	Metal halide lamps	2,7	p/st
85393900	Other	2,7	p/st
Ultraviolet or infra-red lamps; arc lamps			
85394100	Arc lamps	2,7	p/st
85394900	Other	2,7	p/st
853990	Parts		
85399010	Lamp bases	2,7	—
85399090	Other	2,7	—
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	ray tubes, television camera tubes)		
Cathode ray television picture tubes, including video monitor cathode ray tubes			
85401100	Colour	14	p/st
85401200	Black and white or other monochrome	7,5	p/st
854020	Television camera tubes; image converters and intensifiers; other photocathode tubes		
85402010	Television camera tubes	2,7	p/st
85402080	Other	2,7	p/st
85404000	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	2,6	p/st
85405000	Data/graphic display tubes, black and white or other monochrome	2,6	p/st
85406000	Other cathode ray tubes	2,6	p/st
Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes			
85407100	Magnetrons	2,7	p/st
85407200	Klystrons	2,7	p/st
85407900	Other	2,7	p/st
Other valves and tubes			
85408100	Receiver or amplifier valves and tubes	2,7	p/st
85408900	Other	2,7	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Parts			
85409100	Of cathode ray tubes	2,7	—
85409900	Other	2,7	—
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes; mounted piezoelectric crystals		
85411000	Diodes, other than photosensitive or light-emitting diodes	Free	—
Transistors, other than photosensitive transistors			
85412100	With a dissipation rate of less than 1 W	Free	—
85412900	Other	Free	—
85413000	Thyristors, diacs and triacs, other than photosensitive devices	Free	—
854140	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes		
85414010	Light-emitting diodes, including laser diodes	Free	—
85414090	Other	Free	—
85415000	Other semiconductor devices	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85416000	Mounted piezoelectric crystals	Free	—
85419000	Parts	Free	—
8542	Electronic integrated circuits		
Electronic integrated circuits			
854231	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits		
85423110	Goods specified in note 8(b)(3) to this chapter	Free	—
85423190	Other	Free	—
854232	Memories		
85423210	Goods specified in note 8(b)(3) to this chapter	Free	—
Other			
Dynamic random-access memories (D-RAMs)			
85423231	With a storage capacity not exceeding 512 Mbits	Free	p/st
85423239	With a storage capacity exceeding 512 Mbits	Free	p/st
85423245	Static random-access memories (S-RAMs), including cache random-access memories (cache-RAMs)	Free	p/st
85423255	UV erasable, programmable, read only memories (EPROMs)	Free	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Electrically erasable,  
programmable,  
read only memories  
(E<sup>2</sup>PROMs),  
including flash  
E<sup>2</sup>PROMs

Flash E<sup>2</sup>PROMs

85423261	With a storage capacity not exceeding 512 Mbits	Free	p/st
85423269	With a storage capacity exceeding 512 Mbits	Free	p/st
85423275	Other	Free	p/st
85423290	Other memories	Free	—
85423300	Amplifiers	Free	—
854239	Other		
85423910	Goods specified in note 8(b)(3) to this chapter	Free	—
85423990	Other	Free	—
85429000	Parts	Free	—
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter		
85431000	Particle accelerators	4	—
85432000	Signal generators	3,7	—
85433000	Machines and apparatus for electroplating, electrolysis or electrophoresis	3,7	—
854370	Other machines and apparatus		
85437010	Electrical machines with translation or dictionary functions	Free	—
85437030	Aerial amplifiers	3,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85437050	Sunbeds, sunlamps and similar suntanning equipment	3,7	p/st
85437060	Electric fence energisers	3,7	—
85437090	Other	3,7	—
85439000	Parts	3,7	—
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors		
Winding wire			
854411	Of copper		
85441110	Lacquered or enamelled	3,7	—
85441190	Other	3,7	—
85441900	Other	3,7	—
85442000	Coaxial cable and other coaxial electric conductors	3,7	—
85443000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	3,7	—
Other electric conductors, for a voltage not exceeding 1 000 V			
854442	Fitted with connectors		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85444210	Of a kind used for telecommunications	Free	—
85444290	Other	3,3	—
854449	Other		
85444920	Of a kind used for telecommunications, for a voltage not exceeding 80 V	Free	—
Other			
85444991	Wire and cables, with individual conductor wires of a diameter exceeding 0,51 mm	3,7	—
Other			
85444993	For a voltage not exceeding 80 V	3,7	—
85444995	For a voltage exceeding 80 V but less than 1 000 V	3,7	—
85444999	For a voltage of 1 000 V	3,7	—
854460	Other electric conductors, for a voltage exceeding 1 000 V		
85446010	With copper conductors	3,7	—
85446090	With other conductors	3,7	—
85447000	Optical fibre cables	Free	—
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes		
Electrodes			
85451100	Of a kind used for furnaces	2,7	—
85451900	Other	2,7	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

85452000	Brushes	2,7	—
854590	Other		
85459010	Heating resistors	1,7	—
85459090	Other	2,7	—
8546	Electrical insulators of any material		
85461000	Of glass	3,7	—
85462000	Of ceramics	4,7	—
854690	Other		
85469010	Of plastics	3,7	—
85469090	Other	3,7	—
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material		
85471000	Insulating fittings of ceramics	4,7	—
85472000	Insulating fittings of plastics	3,7	—
85479000	Other	3,7	—
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	of machinery or apparatus, not specified or included elsewhere in this chapter		
854810	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators		
85481010	Spent primary cells, spent primary batteries	4,7	p/st
Spent electric accumulators			
85481021	Lead-acid accumulators	2,6	ce/el
85481029	Other	2,6	ce/el
Waste and scrap of primary cells, primary batteries and electric accumulators			
85481091	Containing lead	Free	—
85481099	Other	Free	—
854890	Other		
85489020	Memories in multicombinational forms such as stack D-RAMs and modules	Free	—
85489090	Other	2,7	—

## SECTION XVII

### VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT Notes

1. This section does not cover articles of heading 9503 or 9508, or bobsleighs, toboggans or the like of heading 9506.
2. The expressions 'parts' and 'parts and accessories' do not apply to the following articles, whether or not they are identifiable as for the goods of this section:

- (a) joints, washers and the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016);
  - (b) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) articles of Chapter 82 (tools);
  - (d) articles of heading 8306;
  - (e) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
  - (f) electrical machinery or equipment (Chapter 85);
  - (g) articles of Chapter 90;
  - (h) articles of Chapter 91;
  - (ij) arms (Chapter 93);
  - (k) lamps or lighting fittings of heading 9405;
  - (l) brushes of a kind used as parts of vehicles (heading 9603).
3. References in Chapters 86 to 88 to ‘parts’ or ‘accessories’ do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those chapters. A part or accessory which answers to a description in two or more of the headings of those chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this section:
- (a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - (c) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified in this section with the vehicles to which they are most akin as follows:
- (a) in Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) in Chapter 87 if designed to travel over land or over both land and water;
  - (c) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

### Additional notes

1. Subject to the provisions of additional note 3 to Chapter 89, tools and articles necessary for the maintenance or repair of vehicles, aircraft or vessels are to be classified with those vehicles, aircraft or vessels if presented with them. Other accessories presented with vehicles, aircraft or vessels are also to be classified therewith, if they form part of the normal equipment of the vehicles, aircraft or vessels and are normally sold with them.
2. The provisions of general rule 2(a) are also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to goods of headings 8608, 8805, 8905 and 8907 imported in split consignments.

## CHAPTER 86

### **RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS**

**Notes**

1. This chapter does not cover:
  - (a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 4406 or 6810);
  - (b) railway or tramway track construction material of iron or steel of heading 7302; or
  - (c) electrical signalling, safety or traffic control equipment of heading 8530.
2. Heading 8607 applies *inter alia* to:
  - (a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - (b) frames, underframes, bogies and bissel-bogies;
  - (c) axle-boxes; brake gear;
  - (d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - (e) coachwork.
3. Subject to the provisions of note 1 above, heading 8608 applies *inter alia* to:
  - (a) assembled track, turntables, platform buffers, loading gauges;
  - (b) semaphores, mechanical signal discs, level-crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

CN code	Description	Conventional rate of duty (%)	Supplementary unit

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

8601	Rail locomotives powered from an external source of electricity or by electric accumulators		
86011000	Powered from an external source of electricity	1,7	p/st
86012000	Powered by electric accumulators	1,7	p/st
8602	Other rail locomotives; locomotive tenders		
86021000	Diesel-electric locomotives	1,7	—
86029000	Other	1,7	—
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604		
86031000	Powered from an external source of electricity	1,7	p/st
86039000	Other	1,7	p/st
86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	1,7	p/st
86050000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	1,7	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

8606	Railway or tramway goods vans and wagons, not self-propelled		
86061000	Tank wagons and the like	1,7	p/st
86063000	Self-discharging vans and wagons, other than those of subheading 8606 10	1,7	p/st
Other			
860691	Covered and closed		
86069110	Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	1,7	p/st
86069180	Other	1,7	p/st
86069200	Open, with non-removable sides of a height exceeding 60 cm	1,7	p/st
86069900	Other	1,7	p/st
8607	Parts of railway or tramway locomotives or rolling stock		
Bogies, bissel-bogies, axles and wheels, and parts thereof			
86071100	Driving bogies and bissel-bogies	1,7	—
86071200	Other bogies and bissel-bogies	1,7	—
860719	Other, including parts		
86071910	Axles, assembled or not; wheels and parts thereof	2,7	—
86071990	Parts of bogies, bissel-bogies and the like	1,7	—
Brakes and parts thereof			
860721	Air brakes and parts thereof		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

86072110	Of cast iron or cast steel	1,7	—
86072190	Other	1,7	—
86072900	Other	1,7	—
86073000	Hooks and other coupling devices, buffers, and parts thereof	1,7	—
<b>Other</b>			
860791	Of locomotives		
86079110	Axle-boxes and parts thereof	3,7	—
86079190	Other	1,7	—
860799	Other		
86079910	Axle-boxes and parts thereof	3,7	—
86079980	Other	1,7	—
86080000	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	1,7	—
860900	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport		
86090010	Containers with an anti-radiation lead covering, for the transport of	Free	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	radioactive materials (Euratom)		
86090090	Other	Free	p/st

## CHAPTER 87

### VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF

#### Notes

1. This chapter does not cover railway or tramway rolling stock designed solely for running on rails.
2. For the purposes of this chapter, 'tractors' means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 8702 to 8704, and not in heading 8706.
4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9503.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
8701	Tractors (other than tractors of heading 8709)		
87011000	Pedestrian-controlled tractors	3	p/st
870120	Road tractors for semi-trailers		
87012010	New	16	p/st
87012090	Used	16	p/st
87013000	Track-laying tractors	Free	p/st
870190	Other		

Agricultural tractors (excluding pedestrian-controlled tractors) and forestry tractors, wheeled



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

New, of an engine power			
87019011	Not exceeding 18 kW	Free	p/st
87019020	Exceeding 18 kW but not exceeding 37 kW	Free	p/st
87019025	Exceeding 37 kW but not exceeding 59 kW	Free	p/st
87019031	Exceeding 59 kW but not exceeding 75 kW	Free	p/st
87019035	Exceeding 75 kW but not exceeding 90 kW	Free	p/st
87019039	Exceeding 90 kW	Free	p/st
87019050	Used	Free	p/st
87019090	Other	7	p/st
8702	Motor vehicles for the transport of ten or more persons, including the driver		
870210	With compression-ignition internal combustion piston engine (diesel or semi-diesel)		
Of a cylinder capacity exceeding 2 500 cm <sup>3</sup>			
87021011	New	16	p/st
87021019	Used	16	p/st
Of a cylinder capacity not exceeding 2 500 cm <sup>3</sup>			
87021091	New	10	p/st
87021099	Used	10	p/st
870290	Other		
With spark-ignition internal combustion piston engine			
Of a cylinder capacity exceeding 2 800 cm <sup>3</sup>			
87029011	New	16	p/st
87029019	Used	16	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Of a cylinder capacity not exceeding 2 800 cm <sup>3</sup>			
87029031	New	10	p/st
87029039	Used	10	p/st
87029090	With other engines	10	p/st
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars		
870310	Vehicles specially designed for travelling on snow; golf cars and similar vehicles		
87031011	Vehicles specially designed for travelling on snow, with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	5	p/st
87031018	Other	10	p/st
Other vehicles, with spark-ignition internal combustion reciprocating piston engine			
870321	Of a cylinder capacity not exceeding 1 000 cm <sup>3</sup>		
87032110	New	10	p/st
87032190	Used	10	p/st
870322	Of a cylinder capacity exceeding 1 000 cm <sup>3</sup>		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	but not exceeding 1 500 cm <sup>3</sup>		
87032210	New	10	p/st
87032290	Used	10	p/st
870323	Of a cylinder capacity exceeding 1 500 cm <sup>3</sup> but not exceeding 3 000 cm <sup>3</sup>		
New			
87032311	Motor caravans	10	p/st
87032319	Other	10	p/st
87032390	Used	10	p/st
870324	Of a cylinder capacity exceeding 3 000 cm <sup>3</sup>		
87032410	New	10	p/st
87032490	Used	10	p/st
Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)			
870331	Of a cylinder capacity not exceeding 1 500 cm <sup>3</sup>		
87033110	New	10	p/st
87033190	Used	10	p/st
870332	Of a cylinder capacity exceeding 1 500 cm <sup>3</sup> but not exceeding 2 500 cm <sup>3</sup>		
New			
87033211	Motor caravans	10	p/st
87033219	Other	10	p/st
87033290	Used	10	p/st
870333	Of a cylinder capacity exceeding 2 500 cm <sup>3</sup>		
New			
87033311	Motor caravans	10	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

87033319	Other	10	p/st
87033390	Used	10	p/st
870390	Other		
87039010	With electric motors	10	p/st
87039090	Other	10	p/st
8704	Motor vehicles for the transport of goods		
870410	Dumpers designed for off-highway use		
87041010	With compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	Free	p/st
87041090	Other	Free	p/st
Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)			
870421	Of a gross vehicle weight not exceeding 5 tonnes		
87042110	Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	3,5	p/st
Other			
With engines of a cylinder capacity exceeding 2 500 cm <sup>3</sup>			
87042131	New	22	p/st
87042139	Used	22	p/st
With engines of a cylinder capacity not exceeding 2 500 cm <sup>3</sup>			
87042191	New	10	p/st
87042199	Used	10	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

870422	Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes		
87042210	Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	3,5	p/st
Other			
87042291	New	22	p/st
87042299	Used	22	p/st
870423	Of a gross vehicle weight exceeding 20 tonnes		
87042310	Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	3,5	p/st
Other			
87042391	New	22	p/st
87042399	Used	22	p/st
Other, with spark-ignition internal combustion piston engine			
870431	Of a gross vehicle weight not exceeding 5 tonnes		
87043110	Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	3,5	p/st
Other			
With engines of a cylinder capacity exceeding 2 800 cm <sup>3</sup>			
87043131	New	22	p/st
87043139	Used	22	p/st
With engines of a cylinder capacity not exceeding 2 800 cm <sup>3</sup>			
87043191	New	10	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

87043199	Used	10	p/st
870432	Of a gross vehicle weight exceeding 5 tonnes		
87043210	Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	3,5	p/st
Other			
87043291	New	22	p/st
87043299	Used	22	p/st
87049000	Other	10	p/st
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)		
87051000	Crane lorries	3,7	p/st
87052000	Mobile drilling derricks	3,7	p/st
87053000	Fire fighting vehicles	3,7	p/st
87054000	Concrete-mixer lorries	3,7	p/st
870590	Other		
87059010	Breakdown lorries	3,7	p/st
87059030	Concrete-pumping vehicles	3,7	p/st
87059090	Other	3,7	p/st
870600	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704, with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2 500 cm<sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2 800 cm<sup>3</sup>

87060011	For vehicles of heading 8702 or 8704	19	p/st
87060019	Other	6	p/st
Other			
87060091	For vehicles of heading 8703	4,5	p/st
87060099	Other	10	p/st
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705		
870710	For the vehicles of heading 8703		
87071010	For industrial assembly purposes	4,5	p/st
87071090	Other	4,5	p/st
870790	Other		
87079010	For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or	4,5	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ; Special purpose motor vehicles of heading 8705		
87079090	Other	4,5	p/st
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705		
870810	Bumpers and parts thereof		
87081010	For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ; Vehicles of heading 8705 <sup>(3)</sup>	3	—
87081090	Other	4,5	—
Other parts and accessories of bodies (including cabs)			
870821	Safety seat belts		
87082110	For the industrial assembly	3	p/st



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ; Vehicles of heading 8705 <sup>(3)</sup>		
87082190	Other	4,5	p/st
870829	Other		
87082910	For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ; Vehicles of heading 8705 <sup>(3)</sup>	3	—
87082990	Other	4,5	—
870830	Brakes and servo-brakes; parts thereof		
87083010	For the industrial assembly	3	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	of:Pedestrian-controlled tractors of subheading 8701 10;Vehicles of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ;Vehicles of heading 8705 <sup>(3)</sup>		
<b>Other</b>			
87083091	For disc brakes	4,5	—
87083099	Other	4,5	—
870840	Gear boxes and parts thereof		
87084020	For the industrial assembly of:Pedestrian-controlled tractors of subheading 8701 10;Vehicles of heading 8703;Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ;Vehicles of heading 8705 <sup>(3)</sup>	3	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other			
87084050	Gear boxes	4,5	—
Parts			
87084091	Of closed-die forged steel	4,5	—
87084099	Other	3,5	—
870850	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof		
87085020	For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ; Vehicles of heading 8705 <sup>(3)</sup>	3	—
Other			
87085035	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles	4,5	—
Parts			
87085055	Of closed-die forged steel	4,5	—
Other			
87085091	For non-driving axles	4,5	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

87085099	Other	3,5	—
870870	Road wheels and parts and accessories thereof		
87087010	For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ; Vehicles of heading 8705 <sup>(3)</sup>	3	—
Other			
87087050	Wheels of aluminium; parts and accessories of wheels, of aluminium	4,5	—
87087091	Wheel centres in star form, cast in one piece, of iron or steel	3	—
87087099	Other	4,5	—
870880	Suspension systems and parts thereof (including shock-absorbers)		
87088020	For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston	3	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ; Vehicles of heading 8705 <sup>(3)</sup>		
<b>Other</b>			
87088035	Suspension shock-absorbers	4,5	—
87088055	Anti roll bars; other torsion bars	3,5	—
<b>Other</b>			
87088091	Of closed-die forged steel	4,5	—
87088099	Other	3,5	—
<b>Other parts and accessories</b>			
870891	Radiators and parts thereof		
87089120	For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2	3	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	800 cm <sup>3</sup> ; Vehicles of heading 8705 <sup>(3)</sup>		
Other			
87089135	Radiators	4,5	—
Parts			
87089191	Of closed-die forged steel	4,5	—
87089199	Other	3,5	—
870892	Silencers (mufflers) and exhaust pipes; parts thereof		
87089220	For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ; Vehicles of heading 8705 <sup>(3)</sup>	3	—
Other			
87089235	Silencers (mufflers) and exhaust pipes	4,5	—
Parts			
87089291	Of closed-die forged steel	4,5	—
87089299	Other	3,5	—
870893	Clutches and parts thereof		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

87089310	For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ; Vehicles of heading 8705 <sup>(3)</sup>	3	—
87089390	Other	4,5	—
870894	Steering wheels, steering columns and steering boxes; parts thereof		
87089420	For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ; Vehicles of heading 8705 <sup>(3)</sup>	3	—

Other

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

87089435	Steering wheels, steering columns and steering boxes	4,5	—
Parts			
87089491	Of closed-die forged steel	4,5	—
87089499	Other	3,5	—
870895	Safety airbags with inflator system; parts thereof		
87089510	For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ; Vehicles of heading 8705 <sup>(3)</sup>	3	p/st
Other			
87089591	Of closed-die forged steel	4,5	—
87089599	Other	3,5	—
870899	Other		
87089910	For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-	3	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2 500 cm <sup>3</sup> or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2 800 cm <sup>3</sup> ; Vehicles of heading 8705 <sup>(3)</sup>		
<b>Other</b>			
87089993	Of closed-die forged steel	4,5	—
87089997	Other	3,5	—
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles		
<b>Vehicles</b>			
870911	Electrical		
87091110	Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	2	p/st
87091190	Other	4	p/st
870919	Other		
87091910	Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	2	p/st
87091990	Other	4	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

87099000	Parts	3,5	—
87100000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	1,7	—
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars		
87111000	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm <sup>3</sup>	8	p/st
871120	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>		
87112010	Scooters	8	p/st
Other, of a cylinder capacity			
87112091	Exceeding 50 cm <sup>3</sup> but not exceeding 80 cm <sup>3</sup>	8	p/st
87112093	Exceeding 80 cm <sup>3</sup> but not exceeding 125 cm <sup>3</sup>	8	p/st
87112098	Exceeding 125 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>	8	p/st
871130	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup>		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

87113010	Of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 380 cm <sup>3</sup>	6	p/st
87113090	Of a cylinder capacity exceeding 380 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup>	6	p/st
87114000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm <sup>3</sup> but not exceeding 800 cm <sup>3</sup>	6	p/st
87115000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm <sup>3</sup>	6	p/st
87119000	Other	6	p/st
871200	Bicycles and other cycles (including delivery tricycles), not motorised		
87120010	Without ball bearings	15	p/st
Other			
87120030	Bicycles	14	p/st
87120080	Other	15	p/st
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled		
87131000	Not mechanically propelled	Free	p/st
87139000	Other	Free	p/st
8714	Parts and accessories of vehicles of headings 8711 to 8713		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Of motorcycles (including mopeds)			
87141100	Saddles	3,7	p/st
87141900	Other	3,7	—
87142000	Of carriages for disabled persons	Free	—
Other			
871491	Frames and forks, and parts thereof		
87149110	Frames	4,7	p/st
87149130	Front forks	4,7	p/st
87149190	Parts	4,7	—
871492	Wheel rims and spokes		
87149210	Rims	4,7	p/st
87149290	Spokes	4,7	—
871493	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		
87149310	Hubs without free-wheel or braking device	4,7	p/st
87149390	Free-wheel sprocket-wheels	4,7	—
871494	Brakes, including coaster braking hubs and hub brakes, and parts thereof		
87149410	Coaster braking hubs and hub brakes	4,7	p/st
87149430	Other brakes	4,7	—
87149490	Parts	4,7	—
87149500	Saddles	4,7	—
871496	Pedals and crank-gear, and parts thereof		
87149610	Pedals	4,7	pa
87149630	Crank-gear	4,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

87149690	Parts	4,7	—
871499	Other		
87149910	Handlebars	4,7	p/st
87149930	Luggage carriers	4,7	p/st
87149950	Derailleur gears	4,7	—
87149990	Other; parts	4,7	—
871500	Baby carriages and parts thereof		
87150010	Baby carriages	2,7	p/st
87150090	Parts	2,7	—
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof		
871610	Trailers and semi-trailers of the caravan type, for housing or camping		
87161010	Folding caravans	2,7	p/st
Other, of a weight			
87161091	Not exceeding 750 kg	2,7	p/st
87161094	Exceeding 750 kg but not exceeding 1 600 kg	2,7	p/st
87161096	Exceeding 1 600 kg but not exceeding 3 500 kg	2,7	p/st
87161099	Exceeding 3 500 kg	2,7	p/st
87162000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	2,7	p/st
Other trailers and semi-trailers for the transport of goods			
87163100	Tanker trailers and tanker semi-trailers	2,7	p/st
871639	Other		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

87163910	Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	2,7	p/st
Other			
New			
87163930	Semi-trailers	2,7	p/st
Other			
87163951	With a single axle	2,7	p/st
87163959	Other	2,7	p/st
87163980	Used	2,7	p/st
87164000	Other trailers and semi-trailers	2,7	—
87168000	Other vehicles	1,7	—
871690	Parts		
87169010	Chassis	1,7	—
87169030	Bodies	1,7	—
87169050	Axles	1,7	—
87169090	Other parts	1,7	—

## CHAPTER 88

### AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

#### Subheading note

- For the purposes of subheadings 8802 11 to 8802 40, the expression ‘unladen weight’ means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

CN code	Description	Conventional Rate of duty (%)	Supplementary unit
880100	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		
88010010	Balloons and dirigibles; gliders and hang gliders	3,7	p/st
88010090	Other	2,7	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
Helicopters			
88021100	Of an unladen weight not exceeding 2 000 kg	7,5	p/st
88021200	Of an unladen weight exceeding 2 000 kg	2,7	p/st
88022000	Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	7,7	p/st
88023000	Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	2,7	p/st
88024000	Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	2,7	p/st
880260	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
88026010	Spacecraft (including satellites)	4,2	p/st
88026090	Suborbital and spacecraft launch vehicles	4,2	p/st
8803	Parts of goods of heading 8801 or 8802		
88031000	Propellers and rotors and parts thereof	2,7 <sup>(66)</sup>	—
88032000	Under-carriages and parts thereof	2,7 <sup>(66)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

88033000	Other parts of aeroplanes or helicopters	2,7 <sup>(66)</sup>	—
880390	Other		
88039010	Of kites	1,7	—
88039020	Of spacecraft (including satellites)	1,7	—
88039030	Of suborbital and spacecraft launch vehicles	1,7	—
88039090	Other	2,7 <sup>(66)</sup>	—
88040000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	2,7	—
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles		
880510	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof		
88051010	Aircraft launching gear and parts thereof	2,7	—
88051090	Other	1,7	—
Ground flying trainers and parts thereof			
88052100	Air combat simulators and parts thereof	1,7	—
88052900	Other	1,7	—

## CHAPTER 89

### SHIPS, BOATS AND FLOATING STRUCTURES

Note



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

**Additional notes**

1. Subheadings 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 10, 8903 91 10, 8903 92 10, 8904 00 91 and 8906 90 10 are to be taken to apply only to vessels, designed as seagoing, having a hull of an overall length (excluding any projecting parts) of not less than 12 m. However, fishing boats and lifeboats, designed as seagoing, shall be considered as seagoing vessels regardless of their length.
2. Subheadings 8905 10 10 and 8905 90 10 are to be taken to apply only to vessels and floating docks, designed as seagoing.
3. For the purpose of heading 8908, the expression ‘vessels and other floating structures for breaking up’ includes the following articles when presented for breaking up, on condition that they have formed part of their normal equipment:
  - spare parts (such as propellers), whether or not in a new condition,
  - movable articles (furniture, kitchen equipment, tableware, etc.) showing clear evidence of use.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods		
890110	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		
89011010	Seagoing	Free	p/st
89011090	Other	1,7	p/st
890120	Tankers		
89012010	Seagoing	Free	p/st
89012090	Other	1,7	ct/l
890130	Refrigerated vessels, other than those of subheading 8901 20		
89013010	Seagoing	Free	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

89013090	Other	1,7	ct/l
890190	Other vessels for the transport of goods and other vessels for the transport of both persons and goods		
89019010	Seagoing	Free	p/st
89019090	Other	1,7	ct/l
890200	Fishing vessels; factory ships and other vessels for processing or preserving fishery products		
89020010	Seagoing	Free	p/st
89020090	Other	1,7	p/st
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes		
890310	Inflatable		
89031010	Of a weight not exceeding 100 kg each	2,7	p/st
89031090	Other	1,7	p/st
Other			
890391	Sailboats, with or without auxiliary motor		
89039110	Seagoing	Free	p/st
89039190	Other	1,7	p/st
890392	Motor boats, other than outboard motor boats		
89039210	Seagoing	Free	p/st
Other			
89039291	Of a length not exceeding 7,5 m	1,7	p/st
89039299	Of a length exceeding 7,5 m	1,7	p/st
890399	Other		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

89039910	Of a weight not exceeding 100 kg each	2,7	p/st
Other			
89039991	Of a length not exceeding 7,5 m	1,7	p/st
89039999	Of a length exceeding 7,5 m	1,7	p/st
890400	Tugs and pusher craft		
89040010	Tugs	Free	p/st
Pusher craft			
89040091	Seagoing	Free	p/st
89040099	Other	1,7	—
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms		
890510	Dredgers		
89051010	Seagoing	Free	p/st
89051090	Other	1,7	p/st
89052000	Floating or submersible drilling or production platforms	Free	p/st
890590	Other		
89059010	Seagoing	Free	p/st
89059090	Other	1,7	p/st
8906	Other vessels, including warships and lifeboats other than rowing boats		
89061000	Warships	Free	p/st
890690	Other		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

89069010	Seagoing	Free	p/st
Other			
89069091	Of a weight not exceeding 100 kg each	2,7	p/st
89069099	Other	1,7	p/st
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons)		
89071000	Inflatable rafts	2,7	p/st
89079000	Other	2,7	p/st
89080000	Vessels and other floating structures for breaking up <sup>(3)</sup>	Free	—

### SECTION XVIII

#### OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

#### CHAPTER 90

#### OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

#### Notes

1. This chapter does not cover:
  - (a) articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4205) or of textile material (heading 5911);
  - (b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
  - (c) refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;
  - (d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);

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*Changes to legislation: There are currently no known outstanding effects for the  
Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

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- (e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;
  - (f) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
  - (g) pumps incorporating measuring devices, of heading 8413; weight-operated counting and checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine tools, of heading 8466, including fittings with optical devices for reading the scale (for example, optical dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 8470); valves and other appliances of heading 8481; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 8486;
  - (h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519); sound-heads (heading 8522); television cameras, digital cameras and video camera recorders (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); connectors for optical fibres, optical fibre bundles or cables (heading 8536); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;
  - (ij) searchlights or spotlights of heading 9405;
  - (k) articles of Chapter 95;
  - (l) capacity measures, which are to be classified according to their constituent material; or
  - (m) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 3923 or Section XV).
2. Subject to note 1 above, parts and accessories for machines, apparatus, instruments or articles of this chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this chapter or of Chapter 84, 85 or 91 (other than heading 8487, 8548 or 9033) are in all cases to be classified in their respective headings.
  - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind.
  - (c) All other parts and accessories are to be classified in heading 9033.
3. The provisions of notes 3 and 4 to Section XVI apply also to this chapter.
4. Heading 9005 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 9013.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

5. Measuring or checking optical instruments, appliances or machines which, but for this note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.
6. For the purposes of heading 9021, the expression ‘orthopaedic appliances’ means appliances for:
- preventing or correcting bodily deformities; or
  - supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 9032 applies only to:
- (a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
- (b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

**Additional note**

1. For the purposes of subheadings 9015 10 10, 9015 20 10, 9015 30 10, 9015 40 10, 9015 80 11, 9015 80 19, 9024 10 11, 9024 10 13, 9024 10 19, 9024 80 11, 9024 80 19, 9025 19 20, 9025 80 40, 9026 10 21, 9026 10 29, 9026 20 20, 9026 80 20, 9027 10 10, 9027 80 11, 9027 80 13, 9027 80 17, 9030 20 91, 9030 33 10, 9030 89 30, 9031 80 32, 9031 80 34, 9031 80 38 and 9032 10 20, the expression ‘electronic’ means instruments and apparatus which incorporate one or more articles of heading 8540, 8541 or 8542 but for the purposes of the foregoing, no account shall be taken of articles of heading 8540, 8541 or 8542 which have solely the function of rectifying current or which are included in the power pack of instruments or apparatus.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	elements, of any material, unmounted, other than such elements of glass not optically worked		
900110	Optical fibres, optical fibre bundles and cables		
90011010	Image conductor cables	2,9	—
90011090	Other	2,9	—
90012000	Sheets and plates of polarising material	2,9	—
90013000	Contact lenses	2,9	p/st
900140	Spectacle lenses of glass		
90014020	Not for the correction of vision	2,9	p/st
For the correction of vision			
Both sides finished			
90014041	Single focal	2,9	p/st
90014049	Other	2,9	p/st
90014080	Other	2,9	p/st
900150	Spectacle lenses of other materials		
90015020	Not for the correction of vision	2,9	p/st
For the correction of vision			
Both sides finished			
90015041	Single focal	2,9	p/st
90015049	Other	2,9	p/st
90015080	Other	2,9	p/st
90019000	Other	2,9	—
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	for instruments or apparatus, other than such elements of glass not optically worked		
Objective lenses			
90021100	For cameras, projectors or photographic enlargers or reducers	6,7	p/st
90021900	Other	6,7	p/st
90022000	Filters	6,7	p/st
90029000	Other	6,7	—
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof		
Frames and mountings			
90031100	Of plastics	2,2	p/st
90031900	Of other materials	2,2	p/st
90039000	Parts	2,2	—
9004	Spectacles, goggles and the like, corrective, protective or other		
900410	Sunglasses		
90041010	With lenses optically worked	2,9	p/st
Other			
90041091	With lenses of plastics	2,9	p/st
90041099	Other	2,9	p/st
900490	Other		
90049010	With lenses of plastics	2,9	—
90049090	Other	2,9	—
9005	Binoculars, monoculars, other optical telescopes, and mountings		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		
90051000	Binoculars	4,2	p/st
90058000	Other instruments	4,2	—
90059000	Parts and accessories (including mountings)	4,2	—
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539		
90061000	Cameras of a kind used for preparing printing plates or cylinders	4,2	p/st
90063000	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	4,2	p/st
90064000	Instant print cameras	3,2	p/st
Other cameras			
90065100	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	4,2	p/st
90065200	Other, for roll film of a width less than 35 mm	4,2	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

900653	Other, for roll film of a width of 35 mm		
90065310	Disposable cameras	4,2	p/st
90065380	Other	4,2	p/st
90065900	Other	4,2	p/st
Photographic flashlight apparatus and flashbulbs			
90066100	Discharge lamp (electronic) flashlight apparatus	3,2	p/st
90066900	Other	3,2	p/st
Parts and accessories			
90069100	For cameras	3,7	—
90069900	Other	3,2	—
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus		
Cameras			
90071100	For film of less than 16 mm width or for double-8 mm film	3,7	p/st
90071900	Other	3,7	p/st
90072000	Projectors	3,7	p/st
Parts and accessories			
90079100	For cameras	3,7	—
90079200	For projectors	3,7	—
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers		
90081000	Slide projectors	3,7	p/st
90082000	Microfilm, microfiche or other	3,7	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	microform readers, whether or not capable of producing copies		
90083000	Other image projectors	3,7	p/st
90084000	Photographic (other than cinematographic) enlargers and reducers	3,7	p/st
90089000	Parts and accessories	3,7	—
9009			
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens		
90101000	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	2,7	—
90105000	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	2,7	—
90106000	Projection screens	2,7	—
90109000	Parts and accessories	2,7	—
9011	Compound optical microscopes,		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	including those for photomicrography, cinephotomicrography or microprojection		
901110	Stereoscopic microscopes		
90111010	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	p/st
90111090	Other	6,7	p/st
901120	Other microscopes, for photomicrography, cinephotomicrography or microprojection		
90112010	Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	p/st
90112090	Other	6,7	p/st
90118000	Other microscopes	6,7	p/st
901190	Parts and accessories		
90119010	Of apparatus of subheading 9011 10 10 or 9011 20 10	Free	—
90119090	Other	6,7	—
9012	Microscopes other than optical microscopes; diffraction apparatus		
901210	Microscopes other than optical microscopes; diffraction apparatus		
90121010	Electron microscopes fitted with equipment specifically designed for the handling and transport of	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	semiconductor wafers or reticles		
90121090	Other	3,7	—
901290	Parts and accessories		
90129010	Of apparatus of subheading 9012 10 10	Free	—
90129090	Other	3,7	—
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter		
90131000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI	4,7	—
90132000	Lasers, other than laser diodes	4,7	—
901380	Other devices, appliances and instruments		
Liquid crystal devices			
90138020	Active matrix liquid crystal devices	Free	—
90138030	Other	Free	—
90138090	Other	4,7	—
901390	Parts and accessories		
90139010	For liquid crystal devices (LCD)	Free	—
90139090	Other	4,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

9014	Direction finding compasses; other navigational instruments and appliances		
90141000	Direction finding compasses	2,7	—
901420	Instruments and appliances for aeronautical or space navigation (other than compasses)		
90142020	Inertial navigation systems	3,7	p/st
90142080	Other	3,7	—
90148000	Other instruments and appliances	3,7	—
90149000	Parts and accessories	2,7	—
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders		
901510	Rangefinders		
90151010	Electronic	3,7	—
90151090	Other	2,7	—
901520	Theodolites and tachymeters (tacheometers)		
90152010	Electronic	3,7	—
90152090	Other	2,7	—
901530	Levels		
90153010	Electronic	3,7	—
90153090	Other	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

901540	Photogrammetrical, surveying instruments and appliances		
90154010	Electronic	3,7	—
90154090	Other	2,7	—
901580	Other instruments and appliances		
Electronic			
90158011	Meteorological, hydrological and geophysical instruments and apparatus	3,7	—
90158019	Other	3,7	—
Other			
90158091	Instruments and appliances used in geodesy, topography, surveying or levelling; hydrographic instruments	2,7	—
90158093	Meteorological, hydrological and geophysical instruments and apparatus	2,7	—
90158099	Other	2,7	—
90159000	Parts and accessories	2,7	—
901600	Balances of a sensitivity of 5 cg or better, with or without weights		
90160010	Balances	3,7	p/st
90160090	Parts and accessories	3,7	—
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules,		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter		
901710	Drafting tables and machines, whether or not automatic		
90171010	Plotters	Free	p/st
90171090	Other	2,7	p/st
901720	Other drawing, marking-out or mathematical calculating instruments		
90172005	Plotters	Free	p/st
90172010	Other drawing instruments	2,7	—
90172039	Marking-out instruments	2,7	p/st
90172090	Mathematical calculating instruments (including slide rules, disc calculators and the like)	2,7	p/st
90173000	Micrometers, callipers and gauges	2,7	p/st
901780	Other instruments		
90178010	Measuring rods and tapes and divided scales	2,7	—
90178090	Other	2,7	—
90179000	Parts and accessories	2,7	—
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	scintigraphic apparatus, other electromedical apparatus and sight-testing instruments		
Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)			
90181100	Electrocardiographs	Free	—
90181200	Ultrasonic scanning apparatus	Free	—
90181300	Magnetic resonance imaging apparatus	Free	—
90181400	Scintigraphic apparatus	Free	—
901819	Other		
90181910	Monitoring apparatus for simultaneous monitoring of two or more parameters	Free	—
90181990	Other	Free	—
90182000	Ultraviolet or infra-red ray apparatus	Free	—
Syringes, needles, catheters, cannulae and the like			
901831	Syringes, with or without needles		
90183110	Of plastics	Free	—
90183190	Other	Free	—
901832	Tubular metal needles and needles for sutures		
90183210	Tubular metal needles	Free	—
90183290	Needles for sutures	Free	—
90183900	Other	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other instruments and appliances, used in dental sciences

90184100	Dental drill engines, whether or not combined on a single base with other dental equipment	Free	—
901849	Other		
90184910	Burrs, discs, drills and brushes, for use in dental drills	Free	—
90184990	Other	Free	—
901850	Other ophthalmic instruments and appliances		
90185010	Non-optical	Free	—
90185090	Optical	Free	—
901890	Other instruments and appliances		
90189010	Instruments and apparatus for measuring blood-pressure	Free	—
90189020	Endoscopes	Free	—
90189030	Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	Free	—
90189040	Diathermic apparatus	Free	—
90189050	Transfusion apparatus	Free	—
90189060	Anaesthetic apparatus and instruments	Free	—
90189075	Apparatus for nerve stimulation	Free	—
90189084	Other	Free	—
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		
901910	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus		
90191010	Electrical vibratory-massage apparatus	Free	—
90191090	Other	Free	—
90192000	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	—
90200000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	1,7	—
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability		
902110	Orthopaedic or fracture appliances		
90211010	Orthopaedic appliances	Free	—
90211090	Splints and other fracture appliances	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Artificial teeth and dental fittings			
902121	Artificial teeth		
90212110	Of plastics	Free	100 p/st
90212190	Of other materials	Free	100 p/st
90212900	Other	Free	—
Other artificial parts of the body			
90213100	Artificial joints	Free	—
902139	Other		
90213910	Ocular prostheses	Free	—
90213990	Other	Free	—
90214000	Hearing aids, excluding parts and accessories	Free	p/st
90215000	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	p/st
902190	Other		
90219010	Parts and accessories of hearing aids	Free	—
90219090	Other	Free	—
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like		

Apparatus based on the use of X-

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

rays, whether or  
 not for medical,  
 surgical, dental or  
 veterinary uses,  
 including radiography  
 or radiotherapy  
 apparatus

90221200	Computed tomography apparatus	Free	p/st
90221300	Other, for dental uses	Free	p/st
90221400	Other, for medical, surgical or veterinary uses	Free	p/st
90221900	For other uses	Free	p/st

Apparatus based  
 on the use of alpha,  
 beta or gamma  
 radiations, whether  
 or not for medical,  
 surgical, dental or  
 veterinary uses,  
 including radiography  
 or radiotherapy  
 apparatus

90222100	For medical, surgical, dental or veterinary uses	Free	p/st
90222900	For other uses	2,1	p/st
90223000	X-ray tubes	2,1	p/st
90229000	Other, including parts and accessories	2,1	—
902300	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		
90230010	Of a type used for teaching physics, chemistry or technical subjects	1,4	—
90230080	Other	1,4 <sup>(67)</sup>	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		
902410	Machines and appliances for testing metals		
Electronic			
90241011	Universal or for tensile tests	3,2	—
90241013	For hardness tests	3,2	—
90241019	Other	3,2	—
90241090	Other	2,1	—
902480	Other machines and appliances		
Electronic			
90248011	For testing textiles, paper or paperboard	3,2	—
90248019	Other	3,2	—
90248090	Other	2,1	—
90249000	Parts and accessories	2,1	—
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments		
Thermometers and pyrometers, not combined with other instruments			

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

902511	Liquid-filled, for direct reading		
90251120	Clinical or veterinary thermometers	Free	p/st
90251180	Other	2,8	p/st
902519	Other		
90251920	Electronic	3,2	p/st
90251980	Other	2,1	p/st
902580	Other instruments		
90258020	Barometers, not combined with other instruments	2,1	p/st
Other			
90258040	Electronic	3,2	—
90258080	Other	2,1	—
90259000	Parts and accessories	3,2	—
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032		
902610	For measuring or checking the flow or level of liquids		
Electronic			
90261021	Flow meters	Free	p/st
90261029	Other	Free	p/st
Other			
90261081	Flow meters	Free	p/st
90261089	Other	Free	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

902620	For measuring or checking pressure		
90262020	Electronic	Free	p/st
Other			
90262040	Spiral or metal diaphragm type pressure gauges	Free	p/st
90262080	Other	Free	p/st
902680	Other instruments or apparatus		
90268020	Electronic	Free	—
90268080	Other	Free	—
90269000	Parts and accessories	Free	—
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes		
902710	Gas or smoke analysis apparatus		
90271010	Electronic	2,5	p/st
90271090	Other	2,5	p/st
90272000	Chromatographs and electrophoresis instruments	Free	—
90273000	Spectrometers, spectrophotometers and spectrographs	Free	—



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	using optical radiations (UV, visible, IR)		
90275000	Other instruments and apparatus using optical radiations (UV, visible, IR)	Free	—
902780	Other instruments and apparatus		
90278005	Exposure meters	2,5	—
<b>Other</b>			
<b>Electronic</b>			
90278011	pH meters, rH meters and other apparatus for measuring conductivity	Free	—
90278013	Apparatus for performing measurements of the physical properties of semiconductor materials or of LCD substrates or associated insulating and conducting layers during the semiconductor wafer production process or the LCD production process	Free	—
90278017	Other	Free	—
<b>Other</b>			
90278091	Viscometers, porosimeters and expansion meters	Free	—
90278099	Other	Free	—
902790	Microtomes; parts and accessories		
90279010	Microtomes	2,5	p/st
<b>Parts and accessories</b>			
90279050	Of apparatus of subheadings 9027 20 to 9027 80	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

90279080	Of microtomes or of gas or smoke analysis apparatus	2,5	—
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor		
90281000	Gas meters	2,1	p/st
90282000	Liquid meters	2,1	p/st
902830	Electricity meters		
For alternating current			
90283011	For single-phase	2,1	p/st
90283019	For multiphase	2,1	p/st
90283090	Other	2,1	p/st
902890	Parts and accessories		
90289010	For electricity meters	2,1	—
90289090	Other	2,1	—
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes		
90291000	Revolution counters, production counters, taximeters, milometers, pedometers and the like	1,9	—
902920	Speed indicators and tachometers; stroboscopes		
Speed indicators and tachometers			
90292031	Speed indicators for vehicles	2,6	—
90292038	Other	2,6	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

90292090	Stroboscopes	2,6	—
90299000	Parts and accessories	2,2	—
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X- ray, cosmic or other ionising radiations		
90301000	Instruments and apparatus for measuring or detecting ionising radiations	4,2	—
903020	Oscilloscopes and oscillographs		
90302010	Cathode ray	4,2	—
90302030	Other, with a recording device	Free	—
Other			
90302091	Electronic	Free	—
90302099	Other	2,1	—
Other instruments and apparatus, for measuring or checking voltage, current, resistance or power			
90303100	Multimeters, without a recording device	4,2	—
90303200	Multimeters, with a recording device	Free	—
903033	Other, without a recording device		
90303310	Electronic	4,2	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other			
90303391	Voltmeters	2,1	—
90303399	Other	2,1	—
90303900	Other, with a recording device	Free	—
90304000	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	—
Other instruments and apparatus			
90308200	For measuring or checking semiconductor wafers or devices	Free	—
90308400	Other, with a recording device	Free	—
903089	Other		
90308930	Electronic	Free	—
90308990	Other	2,1	—
903090	Parts and accessories		
90309020	For apparatus of subheading 9030 82 00	Free	—
90309085	Other	2,5	—
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors		
90311000	Machines for balancing mechanical parts	2,8	—
90312000	Test benches	2,8	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

Other optical instruments and appliances			
90314100	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	Free	—
903149	Other		
90314910	Profile projectors	2,8	p/st
90314990	Other	Free	—
903180	Other instruments, appliances and machines		
Electronic			
For measuring or checking geometrical quantities			
90318032	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	2,8 <sup>(8)</sup>	—
90318034	Other	2,8	—
90318038	Other	4	—
Other			
90318091	For measuring or checking geometrical quantities	2,8	—
90318098	Other	4	—
903190	Parts and accessories		
90319020	For apparatus of subheading 9031 41 00 or for optical instruments and appliances	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	for measuring surface particulate contamination on semiconductor wafers of subheading 9031 49 90		
90319030	For apparatus of subheading 9031 80 32	2,8 <sup>(8)</sup>	—
90319085	Other	2,8	—
9032	Automatic regulating or controlling instruments and apparatus		
903210	Thermostats		
90321020	Electronic	2,8	p/st
Other			
90321081	With electrical triggering device	2,1	p/st
90321089	Other	2,1	p/st
90322000	Manostats	2,8	p/st
Other instruments and apparatus			
90328100	Hydraulic or pneumatic	2,8	—
90328900	Other	2,8	—
90329000	Parts and accessories	2,8	—
90330000	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	3,7	—

## CHAPTER 91

### CLOCKS AND WATCHES AND PARTS THEREOF

#### Notes

1. This chapter does not cover:
  - (a) clock or watch glasses or weights (classified according to their constituent material);

*Changes to legislation: There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

- (b) watch chains (heading 7113 or 7117, as the case may be);
  - (c) parts of general use defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);
  - (d) bearing balls (heading 7326 or 8482, as the case may be);
  - (e) articles of heading 8412 constructed to work without an escapement;
  - (f) ball bearings (heading 8482); or
  - (g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.
  3. For the purposes of this chapter, the expression ‘watch movements’ means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
  4. Except as provided in note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this chapter.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
9101	Wristwatches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal		
	Wristwatches, electrically operated, whether or not incorporating a stopwatch facility		
91011100	With mechanical display only	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

91011900	Other	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st
Other wristwatches, whether or not incorporating a stopwatch facility			
91012100	With automatic winding	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st
91012900	Other	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st
Other			
91019100	Electrically operated	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st
91019900	Other	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st
9102	Wristwatches, pocket-watches and other watches, including stopwatches, other than those of heading 9101		
Wristwatches, electrically operated, whether or not incorporating a stopwatch facility			
91021100	With mechanical display only	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st
91021200	With opto-electronic display only	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st
91021900	Other	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st
Other wristwatches, whether or not incorporating a stopwatch facility			
91022100	With automatic winding	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st
91022900	Other	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st
Other			
91029100	Electrically operated	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

91029900	Other	4,5 MIN 0,3 € p/st MAX 0,8 € p/st	p/st
9103	Clocks with watch movements, excluding clocks of heading 9104		
91031000	Electrically operated	4,7	p/st
91039000	Other	4,7	p/st
91040000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	3,7	p/st
9105	Other clocks		
Alarm clocks			
91051100	Electrically operated	4,7	p/st
91051900	Other	3,7	p/st
Wall clocks			
91052100	Electrically operated	4,7	p/st
91052900	Other	3,7	p/st
Other			
91059100	Electrically operated	4,7	p/st
91059900	Other	3,7	p/st
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)		
91061000	Time-registers; time-recorders	4,7	p/st
91069000	Other	4,7	p/st
91070000	Time switches, with clock or watch movement or with synchronous motor	4,7	p/st

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

9108	Watch movements, complete and assembled		
Electrically operated			
91081100	With mechanical display only or with a device to which a mechanical display can be incorporated	4,7	p/st
91081200	With opto-electronic display only	4,7	p/st
91081900	Other	4,7	p/st
91082000	With automatic winding	5 MIN 0,17 € p/st	p/st
91089000	Other	5 MIN 0,17 € p/st	p/st
9109	Clock movements, complete and assembled		
Electrically operated			
91091100	Of alarm clocks	4,7	p/st
91091900	Other	4,7	p/st
91099000	Other	4,7	p/st
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements		
Of watches			
911011	Complete movements, unassembled or partly assembled (movement sets)		
91101110	With balance wheel and hairspring	5 MIN 0,17 € p/st	p/st
91101190	Other	4,7	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

91101200	Incomplete movements, assembled	3,7	—
91101900	Rough movements	4,7	—
91109000	Other	3,7	—
9111	Watch cases and parts thereof		
91111000	Cases of precious metal or of metal clad with precious metal	0,5 € p/st MIN 2,7 MAX 4,6	p/st
91112000	Cases of base metal, whether or not gold- or silver-plated	0,5 € p/st MIN 2,7 MAX 4,6	p/st
91118000	Other cases	0,5 € p/st MIN 2,7 MAX 4,6	p/st
91119000	Parts	0,5 € p/st MIN 2,7 MAX 4,6	—
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof		
91122000	Cases	2,7	p/st
91129000	Parts	2,7	—
9113	Watch straps, watch bands and watch bracelets, and parts thereof		
911310	Of precious metal or of metal clad with precious metal		
91131010	Of precious metal	2,7	—
91131090	Of metal clad with precious metal	3,7	—
91132000	Of base metal, whether or not gold- or silver-plated	6	—
91139000	Other	6	—
9114	Other clock or watch parts		
91141000	Springs, including hairsprings	3,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

91142000	Jewels	2,7	—
91143000	Dials	2,7	—
91144000	Plates and bridges	2,7	—
91149000	Other	2,7	—

## CHAPTER 92

### MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

#### Notes

1. This chapter does not cover:
  - (a) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (b) microphones, amplifiers, loudspeakers, headphones, switches, stroboscopes and other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this chapter;
  - (c) toy instruments and apparatus (heading 9503);
  - (d) brushes for cleaning musical instruments (heading 9603); or
  - (e) collectors' pieces or antiques (heading 9705 or 9706).
2. Bows and sticks and similar devices used in playing the musical instruments of headings 9202 or 9206 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments		
920110	Upright pianos		
92011010	New	4	p/st
92011090	Used	4	p/st
92012000	Grand pianos	4	p/st
92019000	Other	4	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

9202	Other string musical instruments (for example, guitars, violins, harps)		
920210	Played with a bow		
92021010	Violins	3,2	p/st
92021090	Other	3,2	p/st
920290	Other		
92029030	Guitars	3,2	p/st
92029080	Other	3,2	p/st
9203			
9204			
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)		
92051000	Brass-wind instruments	3,2	p/st
920590	Other		
92059010	Accordions and similar instruments	3,7	p/st
92059030	Mouth organs	3,7	p/st
92059050	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	3,2	—
92059090	Other	3,2	—
92060000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	3,2	—
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		
920710	Keyboard instruments, other than accordions		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

92071010	Organs	3,2	p/st
92071030	Digital pianos	3,2	p/st
92071050	Synthesisers	3,2	p/st
92071080	Other	3,2	—
920790	Other		
92079010	Guitars	3,7	p/st
92079090	Other	3,7	—
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments		
92081000	Musical boxes	2,7	—
92089000	Other	3,2	—
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds		
92093000	Musical instrument strings	2,7	—
Other			
92099100	Parts and accessories for pianos	2,7	—
92099200	Parts and accessories for the musical instruments of heading 9202	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

92099400	Parts and accessories for the musical instruments of heading 9207	2,7	—
920999	Other		
92099920	Parts and accessories for the musical instruments of heading 9205	2,7	—
Other			
92099940	Metronomes, tuning forks and pitch pipes	3,2	—
92099950	Mechanisms for musical boxes	1,7	—
92099970	Other	2,7	—

#### SECTION XIX

### ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

#### CHAPTER 93

### ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

#### Notes

1. This chapter does not cover:
  - (a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
  - (b) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) armoured fighting vehicles (heading 8710);
  - (d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
  - (e) bows, arrows, fencing foils or toys (Chapter 95); or
  - (f) collectors' pieces or antiques (heading 9705 or 9706).
2. In heading 9306, the reference to 'parts thereof' does not include radio or radar apparatus of heading 8526.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
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**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

9301	Military weapons, other than revolvers, pistols and the arms of heading 9307		
Artillery weapons (for example, guns, howitzers and mortars)			
93011100	Self-propelled	Free	—
93011900	Other	Free	—
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Free	—
93019000	Other	Free	—
93020000	Revolvers and pistols, other than those of heading 9303 or 9304	2,7	p/st
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)		
93031000	Muzzle-loading firearms	3,2	p/st
930320	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		
93032010	Single-barrelled, smooth bore	3,2	p/st



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

93032095	Other	3,2	p/st
93033000	Other sporting, hunting or target-shooting rifles	3,2	p/st
93039000	Other	3,2	p/st
93040000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	3,2	—
9305	Parts and accessories of articles of headings 9301 to 9304		
93051000	Of revolvers or pistols	3,2	—
Of shotguns or rifles of heading 9303			
93052100	Shotgun barrels	2,7	p/st
93052900	Other	2,7	—
Other			
93059100	Of military weapons of heading 9301	Free	—
93059900	Other	2,7	—
9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads		
Shotgun cartridges and parts thereof; air gun pellets			
93062100	Cartridges	2,7	1 000 p/st
93062900	Other	2,7	—
930630	Other cartridges and parts thereof		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

93063010	For revolvers and pistols of heading 9302 and for sub-machine-guns of heading 9301	2,7	—
Other			
93063030	For military weapons	1,7	—
93063090	Other	2,7	—
930690	Other		
93069010	For military purposes	1,7	—
93069090	Other	2,7	—
93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	1,7	—

## SECTION XX

### MISCELLANEOUS MANUFACTURED ARTICLES

#### CHAPTER 94

#### **FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE; PREFABRICATED BUILDINGS**

##### Notes

1. This chapter does not cover:
  - (a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
  - (b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 7009;
  - (c) articles of Chapter 71;
  - (d) parts of general use as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;
  - (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
  - (f) lamps or lighting fittings of Chapter 85;
  - (g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);

*Changes to legislation: There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)*

- (h) articles of heading 8714;
  - (ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
  - (k) articles of Chapter 91 (for example, clocks and clock cases); or
  - (l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).
2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the abovementioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) cupboards, bookcases, other shelved furniture and unit furniture;
  - (b) seats and beds.
- 3.
- (A) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
  - (B) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.
4. For the purposes of heading 9406, the expression 'prefabricated buildings' means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof		
94011000	Seats of a kind used for aircraft	Free	—
94012000	Seats of a kind used for motor vehicles	3,7	—
94013000	Swivel seats with variable height adjustment	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

94014000	Seats other than garden seats or camping equipment, convertible into beds	Free	—
Seats of cane, osier, bamboo or similar materials			
94015100	Of bamboo or rattan	5,6	—
94015900	Other	5,6	—
Other seats, with wooden frames			
94016100	Upholstered	Free	—
94016900	Other	Free	—
Other seats, with metal frames			
94017100	Upholstered	Free	—
94017900	Other	Free	—
94018000	Other seats	Free	—
940190	Parts		
94019010	Of seats of a kind used for aircraft	1,7	—
Other			
94019030	Of wood	2,7	—
94019080	Other	2,7	—
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles		
94021000	Dentists', barbers' or similar chairs and parts thereof	Free	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

94029000	Other	Free	—
9403	Other furniture and parts thereof		
940310	Metal furniture of a kind used in offices		
Not exceeding 80 cm in height			
94031051	Desks	Free	—
94031058	Other	Free	—
Exceeding 80 cm in height			
94031091	Cupboards with doors, shutters or flaps	Free	—
94031093	Filing, card-index and other cabinets	Free	—
94031098	Other	Free	—
940320	Other metal furniture		
94032020	Beds	Free	—
94032080	Other	Free	—
940330	Wooden furniture of a kind used in offices		
Not exceeding 80 cm in height			
94033011	Desks	Free	—
94033019	Other	Free	—
Exceeding 80 cm in height			
94033091	Cupboards with doors, shutters or flaps; filing, card-index and other cabinets	Free	—
94033099	Other	Free	—
940340	Wooden furniture of a kind used in the kitchen		
94034010	Fitted kitchen units	2,7	—
94034090	Other	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

94035000	Wooden furniture of a kind used in the bedroom	Free	—
940360	Other wooden furniture		
94036010	Wooden furniture of a kind used in the dining room and the living room	Free	—
94036030	Wooden furniture of a kind used in shops	Free	—
94036090	Other wooden furniture	Free	—
94037000	Furniture of plastics	Free	—
Furniture of other materials, including cane, osier, bamboo or similar materials			
94038100	Of bamboo or rattan	5,6	—
94038900	Other	5,6	—
940390	Parts		
94039010	Of metal	2,7	—
94039030	Of wood	2,7	—
94039090	Of other materials	2,7	—
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered		
94041000	Mattress supports	3,7	—
Mattresses			
940421	Of cellular rubber or plastics, whether or not covered		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

94042110	Of rubber	3,7	—
94042190	Of plastics	3,7	—
940429	Of other materials		
94042910	Spring interior	3,7	—
94042990	Other	3,7	—
94043000	Sleeping bags	3,7	p/st
940490	Other		
94049010	Filled with feathers or down	3,7	—
94049090	Other	3,7	—
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included		
940510	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares		
Of plastics or of ceramic materials			
94051021	Of plastics, of a kind used with filament lamps	4,7	—
94051040	Other	4,7	—
94051050	Of glass	3,7	—
Of other materials			
94051091	Of a kind used with filament lamps	2,7	—
94051098	Other	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

940520	Electric table, desk, bedside or floor-standing lamps		
Of plastics or of ceramic materials			
94052011	Of plastics, of a kind used with filament lamps	4,7	—
94052040	Other	4,7	—
94052050	Of glass	3,7	—
Of other materials			
94052091	Of a kind used with filament lamps	2,7	—
94052099	Other	2,7	—
94053000	Lighting sets of a kind used for Christmas trees	3,7	—
940540	Other electric lamps and lighting fittings		
94054010	Searchlights and spotlights	3,7	—
Other			
Of plastics			
94054031	Of a kind used with filament lamps	4,7	—
94054035	Of a kind used with tubular fluorescent lamps	4,7	—
94054039	Other	4,7	—
Of other materials			
94054091	Of a kind used with filament lamps	2,7	—
94054095	Of a kind used with tubular fluorescent lamps	2,7	—
94054099	Other	2,7	—
94055000	Non-electrical lamps and lighting fittings	2,7	—
940560	Illuminated signs, illuminated		



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	nameplates and the like		
94056020	Of plastics	4,7	—
94056080	Of other materials	2,7	—
<b>Parts</b>			
940591	Of glass		
94059110	Articles for electrical lighting fittings (excluding searchlights and spotlights)	5,7	—
94059190	Other	3,7	—
94059200	Of plastics	4,7	—
94059900	Other	2,7	—
940600	Prefabricated buildings		
94060011	Mobile homes	2,7	—
<b>Other</b>			
94060020	Of wood	2,7	—
<b>Of iron or steel</b>			
94060031	Greenhouses	2,7	—
94060038	Other	2,7	—
94060080	Of other materials	2,7	—

## CHAPTER 95

### TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

#### Notes

1. This chapter does not cover:
  - (a) Candles (heading 3406);
  - (b) fireworks or other pyrotechnic articles of heading 3604;
  - (c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;
  - (d) sports bags or other containers of heading 4202, 4303 or 4304;
  - (e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
  - (f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

- (g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - (h) walking sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
  - (ij) unmounted glass eyes for dolls or other toys, of heading 7018;
  - (k) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (l) bells, gongs or the like of heading 8306;
  - (m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);
  - (n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - (o) children's bicycles (heading 8712);
  - (p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (q) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
  - (r) decoy calls or whistles (heading 9208);
  - (s) arms or other articles of Chapter 93;
  - (t) electric garlands of all kinds (heading 9405);
  - (u) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - (v) tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
  3. Subject to note 1 above, parts and accessories which are suitable for use solely or principally with articles of this chapter are to be classified with those articles.
  4. Subject to the provisions of note 1 above, heading 9503 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3(b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
  5. Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, 'pet toys' (classification in their own appropriate heading).

CN code	Description	Conventional rate of	Supplementary unit
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**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

		<b>duty (%)</b>	
9501			
9502			
950300	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds		
95030010	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	Free	—
Dolls representing only human beings and parts and accessories thereof			
95030021	Dolls	4,7	—
95030029	Parts and accessories	Free	—
95030030	Electric trains, including tracks, signals and other accessories therefor; reduced-size (scale) model assembly kits	Free	—
Other construction sets and constructional toys			
95030035	Of plastics	4,7	—
95030039	Of other materials	Free	—
Toys representing animals or non-human creatures			
95030041	Stuffed	4,7	—
95030049	Other	Free	—
95030055	Toy musical instruments and apparatus	Free	—
Puzzles			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

95030061	Of wood	Free	—
95030069	Other	4,7	—
95030070	Other toys, put up in sets or outfits	4,7	—
Other toys and models, incorporating a motor			
95030075	Of plastics	4,7	—
95030079	Of other materials	Free	—
Other			
95030081	Toy weapons	Free	—
95030085	Die-cast miniature models of metal	4,7	—
Other			
95030095	Of plastics	4,7	—
95030099	Other	Free	—
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment		
95041000	Video games of a kind used with a television receiver	Free	—
95042000	Articles and accessories for billiards of all kinds	Free	—
950430	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment		
95043010	Games with screen	Free	p/st
95043020	Other games	Free	p/st
95043090	Parts	Free	—
95044000	Playing cards	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

950490	Other		
95049010	Electric car racing sets, having the character of competitive games	Free	—
95049090	Other	Free	—
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		
950510	Articles for Christmas festivities		
95051010	Of glass	Free	—
95051090	Of other materials	2,7	—
95059000	Other	2,7	—
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools		
Snow-skis and other snow-ski equipment			
950611	Skis		
95061110	Cross-country skis	3,7	pa
Downhill skis			
95061121	Monoskis and snowboards	3,7	p/st
95061129	Other	3,7	pa
95061180	Other skis	3,7	pa
95061200	Ski-fastenings (ski-bindings)	3,7	—
95061900	Other	2,7	—
Water-skis, surf-boards, sailboards			

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

and other water-sport  
equipment

95062100	Sailboards	2,7	—
95062900	Other	2,7	—

Golf clubs and other  
golf equipment

95063100	Clubs, complete	2,7	p/st
95063200	Balls	2,7	p/st
950639	Other		
95063910	Parts of golf clubs	2,7	—
95063990	Other	2,7	—
95064000	Articles and equipment for table tennis	2,7	—

Tennis, badminton  
or similar rackets,  
whether or not strung

95065100	Lawn-tennis rackets, whether or not strung	4,7	—
95065900	Other	2,7	—

Balls, other than golf  
balls and table-tennis  
balls

95066100	Lawn-tennis balls	2,7	—
95066200	Inflatable	2,7	—
950669	Other		
95066910	Cricket and polo balls	Free	—
95066990	Other	2,7	—
950670	Ice skates and roller skates, including skating boots with skates attached		
95067010	Ice skates	Free	pa
95067030	Roller skates	2,7	pa
95067090	Parts and accessories	2,7	—

Other

950691	Articles and equipment for general physical exercise,		
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**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	gymnastics or athletics		
95069110	Exercising apparatus with adjustable resistance mechanisms	2,7	—
95069190	Other	2,7	—
950699	Other		
95069910	Cricket and polo equipment, other than balls	Free	—
95069990	Other	2,7	—
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading 9208 or 9705) and similar hunting or shooting requisites		
95071000	Fishing rods	3,7	—
950720	Fish-hooks, whether or not snelled		
95072010	Fish-hooks, not snelled	1,7	—
95072090	Other	3,7	—
95073000	Fishing reels	3,7	—
95079000	Other	3,7	—
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres		
95081000	Travelling circuses and travelling menageries	1,7	—
95089000	Other	1,7	—

## CHAPTER 96

### MISCELLANEOUS MANUFACTURED ARTICLES

#### Notes

1. This chapter does not cover:
  - (a) pencils for cosmetic or toilet uses (Chapter 33);
  - (b) articles of Chapter 66 (for example, parts of umbrellas or walking sticks);
  - (c) imitation jewellery (heading 7117);
  - (d) parts of general use, as defined in note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
  - (f) articles of Chapter 90 (for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 9018));
  - (g) articles of Chapter 91 (for example, clock or watch cases);
  - (h) musical instruments or parts or accessories thereof (Chapter 92);
  - (ij) articles of Chapter 93 (arms and parts thereof);
  - (k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) articles of Chapter 95 (toys, games, sports requisites); or
  - (m) works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 9602, the expression 'vegetable or mineral carving material' means:
  - (a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
  - (b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 9603, the expression 'prepared knots and tufts for broom or brush making' applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.



**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

CN code	Description	Conventional rate of duty (%)	Supplementary unit
9601	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)		
96011000	Worked ivory and articles of ivory	2,7	—
96019000	Other	Free	—
96020000	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	2,2	—
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers;		

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	squeegees (other than roller squeegees)		
96031000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	3,7	p/st
Toothbrushes, shaving brushes, hairbrushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances			
96032100	Toothbrushes, including dental-plate brushes	3,7	p/st
960329	Other		
96032930	Hair brushes	3,7	p/st
96032980	Other	3,7	—
960330	Artists' brushes, writing brushes and similar brushes for the application of cosmetics		
96033010	Artists' and writing brushes	3,7	p/st
96033090	Brushes for the application of cosmetics	3,7	p/st
960340	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers		
96034010	Paint, distemper, varnish or similar brushes	3,7	p/st
96034090	Paint pads and rollers	3,7	p/st
96035000	Other brushes constituting parts of	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

	machines, appliances or vehicles		
960390	Other		
96039010	Hand-operated mechanical floor sweepers, not motorised	2,7	p/st
Other			
96039091	Road-sweeping brushes; household type brooms and brushes, including shoe brushes and clothes brushes; brushes for grooming animals	3,7	—
96039099	Other	3,7	—
96040000	Hand sieves and hand riddles	3,7	—
96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	3,7	—
9606	Buttons, press- fasteners, snap- fasteners and press studs, button moulds and other parts of these articles; button blanks		
96061000	Press-fasteners, snap-fasteners and press studs and parts therefor	3,7	—
Buttons			
96062100	Of plastics, not covered with textile material	3,7	—
96062200	Of base metal, not covered with textile material	3,7	—
96062900	Other	3,7	—
96063000	Button moulds and other parts of buttons; button blanks	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

9607	Slide fasteners and parts thereof		
Slide fasteners			
96071100	Fitted with chain scoops of base metal	6,7	m
96071900	Other	7,7	m
960720	Parts		
96072010	Of base metal, including narrow strips mounted with chain scoops of base metal	6,7	—
96072090	Other	7,7	—
9608	Ballpoint pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609		
960810	Ballpoint pens		
96081010	With liquid ink (rolling ball pens)	3,7	p/st
Other			
96081092	With replaceable refill	3,7	p/st
96081099	Other	3,7	p/st
96082000	Felt-tipped and other porous-tipped pens and markers	3,7	p/st
Fountain pens, stylograph pens and other pens			
96083100	Indian ink drawing pens	3,7	p/st

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

960839	Other		
96083910	With body or cap of precious metal or rolled precious metal	3,7	p/st
96083990	Other	3,7	p/st
96084000	Propelling or sliding pencils	3,7	p/st
96085000	Sets of articles from two or more of the foregoing subheadings	3,7	—
960860	Refills for ballpoint pens, comprising the ball point and ink-reservoir		
96086010	With liquid ink (for rolling-ball pens)	2,7	p/st
96086090	Other	2,7	p/st
Other			
96089100	Pen nibs and nib points	2,7	—
96089900	Other	2,7	—
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks		
960910	Pencils and crayons, with leads encased in a rigid sheath		
96091010	With 'leads' of graphite	2,7	—
96091090	Other	2,7	—
96092000	Pencil leads, black or coloured	2,7	—
960990	Other		
96099010	Pastels and drawing charcoals	2,7	—
96099090	Other	1,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

96100000	Slates and boards, with writing or drawing surfaces, whether or not framed	2,7	—
96110000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	2,7	—
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes		
961210	Ribbons		
96121010	Of plastics	2,7	—
96121020	Of man-made fibres, measuring less than 30 mm in width, permanently put in plastic or metal cartridges of a kind used in automatic typewriters, automatic data-processing equipment and other machines	Free	—
96121080	Other	2,7	—
96122000	Ink-pads	2,7	—
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks		

**Changes to legislation:** There are currently no known outstanding effects for the  
 Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

96131000	Pocket lighters, gas fuelled, non-refillable	2,7	p/st
96132000	Pocket lighters, gas fuelled, refillable	2,7	p/st
96138000	Other lighters	2,7	—
96139000	Parts	2,7	—
961400	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		
96140010	Roughly shaped blocks of wood or root, for the manufacture of pipes	Free	—
96140090	Other	2,7	—
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof		
Combs, hair-slides and the like			
96151100	Of hard rubber or plastics	2,7	—
96151900	Other	2,7	—
96159000	Other	2,7	—
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations		
961610	Scent sprays and similar toilet sprays, and mounts and heads therefor		
96161010	Toilet sprays	2,7	—
96161090	Mounts and heads	2,7	—

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 861/2010, PART TWO. (See end of Document for details)

96162000	Powder-puffs and pads for the application of cosmetics or toilet preparations	2,7	—
96170000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	6,7	—
96180000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	1,7	—

## SECTION XXI

### WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

#### CHAPTER 97

### WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

#### Notes

1. This chapter does not cover:
  - (a) unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 4907;
  - (b) theatrical scenery, studio backcloths or the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or
  - (c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).
2. For the purposes of heading 9702, the expression 'original engravings, prints and lithographs' means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4.
  - (A) Subject to notes 1 to 3 above, articles of this chapter are to be classified in this chapter and not in any other chapter of the nomenclature.



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- (B) Heading 9706 does not apply to articles of the preceding headings of this chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles.

Frames which are not of a kind or of a value normal to the articles referred to in this note are to be classified separately.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques		
97011000	Paintings, drawings and pastels	Free	—
97019000	Other	Free	—
97020000	Original engravings, prints and lithographs	Free	—
97030000	Original sculptures and statuary, in any material	Free	—
97040000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	Free	—
97050000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological,	Free	—

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	ethnographic or numismatic interest		
97060000	Antiques of an age exceeding 100 years	Free	—

## CHAPTER 98

### COMPLETE INDUSTRIAL PLANT

#### Note

Commission Regulations (EU) No 113/2010<sup>(69)</sup> of 9 February 2010 and (EC) No 1982/2004<sup>(68)</sup> of 18 November 2004 allow the Member States to use a simplified declaration procedure for recording exports and arrivals or dispatches of complete industrial plant in the external and intra-EU trade statistics of the Union. National instructions define the criteria and procedures for this simplification, in the case where the Member State applies the simplification possibility (see the list of competent departments, below).

Member State	Name and address of the competent department
<i>Belgium</i>	Institut des comptes nationaux p/a Banque nationale de Belgique Boulevard de Berlaimont 14 1000 Bruxelles Instituut voor de Nationale Rekeningen p/a Nationale Bank van België de Berlaimontlaan 14 1000 Brussel
<i>Bulgaria</i>	Национална агенция за приходите бул. Дондуков № 52 гр. София, 1000
<i>Czech Republic</i>	Český statistický úřad Na padesátém 3268/81 100 82 Praha 10 – Strašnice
<i>Denmark</i>	SKAT København Told Sluseholmen 8 B 2450 København SV
<i>Germany</i>	Statistisches Bundesamt Gruppe G3 — Außenhandel 65180 Wiesbaden
<i>Estonia</i>	Maksu-ja Tolliamet Narva mnt 9j 15176 Tallinn Statistikaamet Väliskaubandusstatistika talitus Endla 15 15174 Tallinn

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<i>Greece</i>	Εθνική Στατιστική Υπηρεσία της Ελλάδας Πειραιώς 46 & Επονιτών 18510 Πειραιάς
<i>Spain</i>	Departamento de Aduanas e Impuestos Especiales Avda. Llano Castellano, 17 28071 Madrid
<i>France</i>	Direction générale des douanes et droits indirects Bureau E/3 (ensembles industriels extracommunautaires) Département des statistiques et des études économiques (ensembles industriels intracommunautaires) 11, rue des Deux Communes 93558 Montreuil Cedex
<i>Italy</i>	Agenzia delle Dogane Area Centrale Gestione Tributi e Rapporto con gli Utenti Ufficio per la tariffa doganale, per i dazi e per i regimi dei prodotti agricoli Via Mario Carucci, 71 00143 Roma Istituto Nazionale di Statistica Servizio Commercio con l'Estero Via Cesare Balbo 16 00184 Roma
<i>Ireland</i>	Central Statistics Office Ardee Rd. Rathmines Dublin 6 Office of the Revenue Commissioners Dublin Castle Dublin 2
<i>Cyprus</i>	Τμήμα Τελωνείων Υπουργείο Οικονομικών Γωνία Μιχαήλ Καραολή Και Γρηγόρη Αυξεντίου 1096, Λευκωσία Υπηρεσία Φόρου Προστιθέμενης Αξίας Τμήμα Τελωνείων Υπουργείο Οικονομικών Γωνία Μιχαήλ Καραολή Και Γρ. Αυξεντίου 1471, Λευκωσία
<i>Latvia</i>	Latvijas Republikas Centrālā statistikas pārvalde, Lāčplēša ielā 1, Rīga, LV-1301

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	Latvijas Republikas Valsts ieņēmumu dienesta Galvenā muitas pārvalde, Kr.Valdemāra ielā 1a, Rīga, LV-1841
<i>Lithuania</i>	Muitinės departamentas prie Lietuvos Respublikos finansų ministerijos A.Jakšto g.1/25 LT-01105 Vilnius
<i>Luxembourg</i>	Service Central de la Statistique et des Études Économiques Centre administratif Pierre Werner 13, rue Erasme 1468 Luxembourg-Kirchberg
<i>Hungary</i>	Központi Statisztikai Hivatal Külkereskedelem-statisztikai Főosztály 1024, Budapest, Petrezselyem u. 7-9.
<i>Malta</i>	Uffiċċju Nazzjonali ta' I-Istatistika Lascaris. II-Belt. CMR 02
<i>Netherlands</i>	De inspecteur in wiens ambtsgebied belanghebbende woont of is gevestigd
<i>Austria</i>	Zollamt des Bundeslandes, in dem der Anmeldepflichtige seinen Sitz oder Wohnsitz hat or Bundesanstalt Statistik Austria Guglgasse 13 1110 Wien
<i>Poland</i>	Właściwy dyrektor izby celnej
<i>Portugal</i>	Direcção-Geral das Alfândegas e dos Impostos Especiais sobre o Consumo Direcção de Serviços de Tributação Aduaneira Rua Terreiro do Trigo, Edifício da Alfândega, 1.º andar 1149-060 Lisboa Instituto Nacional de Estatística DEE/CII - Departamento de Estatísticas Económicas Serviço de Estatísticas do Comércio Internacional e Produção Industrial Av. António José de Almeida 1000-043 Lisboa
<i>Romania</i>	Institutul National de Statistica Bd. Libertatii 16 Bucuresti Sector 5

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<i>Slovenia</i>	Ministrstvo za finance Carinska uprava Republike Slovenije Generalni carinski urad Šmartinska 55 SI-1523 Ljubljana (za izvoz blaga) Statistični urad Republike Slovenije Vožarski pot 12 SI-1000 Ljubljana (za odpreme in prejeme blaga)
<i>Slovakia</i>	Štatistický úrad SR Odbor štatistiky zahraničného obchodu Miletičova 3 824 67 Bratislava 26 Colné riaditeľstvo SR Mierová 23 815 11 Bratislava
<i>Finland</i>	Tullihallitus PL 512 FI-00101 Helsinki Tullstyrelsen PB 512 FI-00101 Helsingfors
<i>Sweden</i>	Tullverket Box 12854 SE-11298 Stockholm Statistiska centralbyrån Box 24300 SE-10451 Stockholm
<i>United Kingdom</i>	Head of Compilation: Operations Statistics and Analysis of Trade Unit HM Revenue and Customs 3rd floor, Alexander House 21 Victoria Avenue Southend-on-Sea SS99 1AA
CN code	Description
	Component parts of complete industrial plant in the framework of external trade (Commission Regulation (EU) No 113/2010 of 9 February 2010) and intra-EU trade (Commission Regulation (EC) No 1982/2004 of 18 November 2004):
<b>9880XX 00</b>	The commodity code shall be composed as follows: — the first four digits shall be 9880, — the fifth and the sixth digit shall correspond to the Combined

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—	Nomenclature chapter to which the goods of the component part belong, the seventh and the eighth digit shall be 0.
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- (1) WTO tariff quota: see Annex 7.
- (2) Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Regulation (EC) No 504/2008 (OJ L 149, 7.6.2008, p. 3)).
- (3) Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1)).
- (4) Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 77/504/EEC (OJ L 206, 12.8.1977, p. 8); Commission Regulation (EEC) No 2342/92 (OJ L 227, 11.8.1992, p. 12); Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)).
- (5) Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 88/661/EEC (OJ L 382, 31.12.1988, p. 36); Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)).
- (6) Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 89/361/EEC (OJ L 153, 6.6.1989, p. 30); Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Regulation (EC) No 874/96 (OJ L 118, 15.5.1996, p. 12); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)).
- (7) Entry under this subheading is subject to the presentation of a certificate of authenticity issued in accordance with the conditions laid down in Commission Regulation (EEC) No 139/81 (OJ L 15, 17.1.1981, p. 4).
- (8) Autonomous rate of duty: Free.
- (9) — From 1 January to 14 February and from 16 June to 31 December: 15. WTO tariff quota: see Annex 7,  
— From 15 February to 15 June: Free.
- (10) — From 1 January to 14 February and from 16 June to 31 December: 13,  
— From 15 February to 15 June: Free.
- (11) — From 1 January to 14 February and from 16 June to 31 December: 20,  
— From 15 February to 15 June: Free.
- (12) — From 1 January to 14 February and from 16 June to 31 December: 10,  
— from 15 February to 15 June: Free.
- (13) See Annex 1.
- (14) The duty on 100 kg of product is equal to the sum of the following:
  - (a) the amount per kilogram shown, multiplied by the weight of lactic matter contained in 100 kg of product; and
  - (b) the other amount indicated.
- (15) The duty on 100 kg of product is equal to the amount per kilogram shown, multiplied by the weight of the dry lactic matter contained in 100 kg of product.
- (16) The duty on 100 kg of product is equal to the sum of the following:
  - (a) the amount per kilogram shown, multiplied by the weight of dry lactic matter contained in 100 kg of product; and
  - (b) the other amount indicated.
- (17) Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Article 4 of Commission Regulation (EC) No 2535/2001 (OJ L 341, 22.12.2001, p. 29); see also Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1)).
- (18) Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Article 4 of Commission Regulation (EC) No 2535/2001 (OJ L 341, 22.12.2001, p. 29)).
- (19) Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Regulation (EC) No 1234/2007 (OJ L 299, 16.11.2007, p. 1)).
- (20) Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.

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- (21) Straw (corresponds to the quantity needed for an insemination).
- (22) — From 1 January to 31 May: 8,5,  
— from 1 June to 31 October: 12,  
— from 1 November to 31 December: 8,5.
- (23) Autonomous rate of duty: 3.
- (24) See Annex 2.
- (25) The specific amount is charged, as an autonomous measure, on the net drained weight.
- (26) — From 1 January to 15 May: 9,6. WTO tariff quota: see Annex 7,  
— from 16 May to 30 June: 13,4.
- (27) — From 1 January to 14 April: 9,6 MIN 1,1 €/100 kg/net,  
— from 15 April to 30 November: 13,6 MIN 1,6 €/100 kg/net,  
— from 1 to 31 December: 9,6 MIN 1,1 €/100 kg/net.
- (28) — From 1 January to 31 March: 10,4 MIN 1,3 €/100 kg/br,  
— from 1 April to 30 November: 12 MIN 2 €/100 kg/br,  
— from 1 to 31 December: 10,4 MIN 1,3 €/100 kg/br.
- (29) — From 1 January to 30 April: 13,6,  
— from 1 May to 30 September: 10,4,  
— from 1 October to 31 December: 13,6.
- (30) — From 1 January to 31 May: 8,  
— from 1 June to 31 August: 13,6,  
— from 1 September to 31 December: 8.
- (31) — From 1 January to 30 June: 10,4 MIN 1,6 €/100 kg/net,  
— from 1 July to 30 September: 13,6 MIN 1,6 €/100 kg/net,  
— from 1 October to 31 December: 10,4 MIN 1,6 €/100 kg/net.
- (32) Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Commission Regulation (EC) No 2402/96 (OJ L 327, 18.12.1996, p. 14)).
- (33) — From 1 January to 31 May: 4,  
— from 1 June to 30 November: 5,1,  
— from 1 to 31 December: 4.
- (34) — From 1 January to 31 March: 16,  
— from 1 April to 15 October: 12,  
— from 16 October to 31 December: 16.
- (35) — From 1 January to 30 April: 1,5,  
— from 1 May to 31 October: 2,4,  
— from 1 November to 31 December: 1,5.
- (36) — From 1 January to 14 July: 14,4,  
— from 15 July to 31 October: 17,6,  
— from 1 November to 31 December: 14,4.
- (37) — From 1 January to 30 April: 11,2,  
— from 1 May to 31 July: 12,8 MIN 2,4 €/100 kg/net,  
— from 1 August to 31 December: 11,2.
- (38) — From 1 January to 14 May: 8,8,  
— from 15 May to 15 November: 8,  
— from 16 November to 31 December: 8,8.
- (39) Autonomous rate of duty: 2.
- (40) The Community undertakes, in respect of cereals of headings:  
— ex 1001 wheat,



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- 1002 rye,
  - ex 1005 maize, except hybrid seed, and
  - ex 1007 sorghum, except hybrids for sowing,
- to apply a duty at a level and in a manner so that the duty-paid import price for such cereals will not be greater than the effective intervention price (or in the event of a modification of the current system, the effective support price) increased by 55 %.
- The duty applied shall in no case exceed the duty shown in column 3.
- (41) The Community undertakes, in respect of husked rice of subheadings 1006 20 11 to 1006 20 98, to apply a duty at a level and in a manner so that the duty-paid import price will not be greater than the effective intervention price (or in the event of a modification of the current system, the effective support price) increased by:
- 88 % for *Japonica* rice, and
  - 80 % for *Indica* rice.
- In respect of milled rice, the percentages referred to above will be increased according to the existing method of calculation of the threshold price for milled rice.
- The duty applied shall in no case exceed the duty shown in column 3.
- (42) Delta-5,23-stigmastadienol + chlerosterol + betasitosterol + sitostanol + delta-5-avenasterol + delta-5,24-stigmastadienol.
- (43) For the purposes of determining the percentage weight of poultry meat, the weight of any bones is to be disregarded.
- (44) The duty applicable to sausages imported in containers which also contain preservative liquid is collected on the net weight, after deduction of the weight of the liquid.
- (45) This rate applies to raw sugar with a yield of 92 %.
- (46) Per 1 % by weight of sucrose.
- (47) Autonomous rate of duty: 17.
- (48) The collection of the specific duty is suspended, on an autonomous basis, for an indefinite period.
- (49) Unless otherwise stated, the term ‘method’ means the latest version of the determination methods laid down by the Comité européen de normalisation (CEN), the International Standardisation Organisation (ISO), or the American Society for Testing and Materials (ASTM).
- (50) See additional note 6 (CN).
- (51) Measured at a temperature of 15 °C.
- (52) Duty rate suspended, on an autonomous basis, for an indefinite period for gas oil having a sulphur content not exceeding 0,2 % by weight.
- (53) *Ad valorem* duty rate reduced to 9 % (autonomous suspension) for an indefinite period.
- (54) *Ad valorem* duty rate reduced to 3 % (suspension) for an indefinite period, on an autonomous basis.
- (55) Autonomous rate of duty: 2,3.
- (56) Autonomous rate of duty: 5 €/100 m.
- (57) Autonomous rate of duty: 3,5 €/100 m.
- (58) A door or window with or without its frame or threshold is considered as one piece.
- (59) Autonomous rate of duty: 2,5.
- (60) A window or French window with or without its frame is considered as one piece.
- (61) Autonomous rate of duty: 3.
- (62) A door with or without its frame or threshold is considered as one piece.
- (63) Autonomous rate of duty: 3,8.
- (64) Entry under this subheading of bolting cloth, not made up, is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.

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- (65) Customs duty autonomously suspended, for an indefinite period, for lead for refining, containing 0,02 % or more by weight of silver (bullion lead) (TARIC code 7801 91 00 10). Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1)).
- (66) Duty temporarily suspended, on an autonomous basis, in respect of goods intended to be fitted in heavier-than-air aircraft imported duty-free or built within the Community. This suspension is subject to compliance with the formalities and conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1)).
- (67) Customs duty autonomously suspended, for an indefinite period, for ‘aircraft ground maintenance simulators, for civil use’ (TARIC code 9023 00 80 10).  
Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1)).
- (68) OJ L 343, 19.11.2004, p. 3.
- (69) OJ L 37, 10.2.2010, p. 1.
- (70) Customs duty autonomously suspended, for an indefinite period, on products destined for undergoing a specific process (TARIC code 2710 99 00 10). This suspension of customs duty is subject to the conditions laid down in the relevant Community provisions being met (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1)).
- (71) Favourable tariff treatment for ‘light air-cured Burley type (including Burley hybrids)’ and ‘light air-cured Maryland type’ tobaccos: 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.
- (72) Favourable tariff treatment for ‘flue-cured Virginia type’ tobacco: 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.
- (73) Favourable tariff treatment for ‘fire-cured tobacco’: 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.
- (74) Of an actual alcoholic strength by volume not exceeding 13 % vol: 13,1 €/hl.  
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 15,4 €/hl.
- (75) Of an actual alcoholic strength by volume not exceeding 13 % vol: 14,8 €/hl.  
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 15,8 €/hl.
- (76) Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 18,6 €/hl.  
Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.
- (77) Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 14,8 €/hl.  
Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 15,8 €/hl.
- (78) Of an actual alcoholic strength by volume not exceeding 13 % vol: 13,1 €/hl.  
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 15,4 €/hl.  
Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 18,6 €/hl.  
Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.  
Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/ % vol/hl.
- (79) Of an actual alcoholic strength by volume not exceeding 13 % vol: 13,1 €/hl.  
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 14,2 €/hl.
- (80) Of an actual alcoholic strength by volume not exceeding 13 % vol: 9,9 €/hl.  
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 12,1 €/hl.
- (81) Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 15,4 €/hl.  
Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.
- (82) Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 12,1 €/hl.  
Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 13,1 €/hl.
- (83) Of an actual alcoholic strength by volume not exceeding 13 % vol: 9,9 €/hl.  
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 12,1 €/hl.

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Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 15,4 €/hl.  
Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.  
Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/°% vol/hl.

**Changes to legislation:**

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