

Commission Implementing Regulation (EU) No 514/2011 of 25 May 2011 laying down the detailed rules for implementing the preferential trade arrangements applicable to certain goods resulting from the processing of agricultural products, as provided for in Article 7(2) of Council Regulation (EC) No 1216/2009

COMMISSION IMPLEMENTING REGULATION (EU) No 514/2011

of 25 May 2011

laying down the detailed rules for implementing the preferential trade arrangements applicable to certain goods resulting from the processing of agricultural products, as provided for in Article 7(2) of Council Regulation (EC) No 1216/2009

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 1216/2009 of 30 November 2009 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products⁽¹⁾, and in particular Article 7(2) thereof,

Whereas:

- (1) Commission Regulation (EC) No 1460/96⁽²⁾ establishes the detailed rules for implementing the preferential trade arrangements applicable to certain goods resulting from the processing of agricultural products, as provided for in Article 7 of Regulation (EC) No 1216/2009. In view of developments in preferential trade arrangements applicable to certain goods resulting from the processing of agricultural products, it is necessary to replace that Regulation.
- (2) Certain preferential agreements concluded by the Union with third countries provide for the application of agricultural components or additional duties which are lower than the agricultural components or additional duties fixed by the Common Customs Tariff. It is therefore necessary to lay down detailed rules for implementing the reductions granted.
- (3) It is necessary to lay down a list of the basic products for which reduced agricultural components may be established pursuant to preferential agreements with third countries.
- (4) In accordance with Regulation (EC) No 1216/2009 the reductions granted should be established either by reducing the basic amounts used to calculate the agricultural components or by reducing the agricultural components applicable to certain specific goods.
- (5) In accordance with Article 14 of Regulation (EC) No 1216/2009, where necessary to determine the reduced agricultural components applicable in preferential trade, the characteristics of the basic products and the quantities of the basic products considered to have been used should be laid down.

- (6) It is appropriate to lay down rules for calculating reductions in the additional duties applicable in respect of the cereal and sugar content of certain goods where in the framework of preferential agreements provision is made for the reduction of such additional duties.
- (7) Eligibility for the reduced rates of duty is generally granted within the limits of tariff quotas as provided for by the relevant preferential agreement. To ensure the efficient management of those tariff quotas, they should be managed in accordance with the rules on the management of tariff quotas laid down in Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code⁽³⁾.
- (8) In the interest of clarity and transparency the list of goods covered by reduced agricultural components or reduced additional duties, whether or not within a tariff quota, should be provided for in the relevant preferential agreement.
- (9) In accordance with Regulation (EC) No 1216/2009 it should be permitted to replace the part of the *ad valorem* duties corresponding to the agricultural component by a specific amount where provided for by a preferential agreement. However this amount should not exceed the charge applicable in respect of non-preferential trade.
- (10) Since eligibility for reduced rates of duty is conditional on the goods originating in the countries with which a preferential agreement has been concluded, it is necessary to specify the rules of origin to be applied.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for horizontal questions concerning trade in processed agricultural products not listed in Annex I to the Treaty,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation lays down the rules for determining the reduced agricultural components referred to in Article 7(2), and the related additional duties referred to in Article 5(2), of Regulation (EC) No 1216/2009, and for managing quotas opened pursuant to preferential agreements applicable to goods and products covered by Regulation (EC) No 1216/2009.

Article 2

For the purpose of establishing reduced agricultural components in the meaning of Regulation (EC) No 1216/2009, the following basic products shall be considered:

- CN code ex 1001 90 99 common wheat,
- CN code 1001 10 00 durum wheat,
- CN code 1002 00 00 rye,
- CN code 1003 00 90 barley,
- CN code 1005 90 00 maize, other than maize for sowing,
- CN codes 1006 20 96 and 1006 20 98 long grain husked rice, hereinafter referred to as 'rice',
- CN code 1701 99 10 white sugar,

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- CN codes 1703 10 00 and 1703 90 00 molasses,
- CN code ex 0402 10 19 milk powder with a fat content by weight not exceeding 1,5 %, with no sugar or other sweetener added and in immediate packing with a net content greater than 2,5 kg, hereinafter referred to as ‘PG 2’,
- CN code ex 0402 21 19 milk powder with a milkfat content by weight of 26 %, with no sugar or other sweetener added and in immediate packing with a net content greater than 2,5 kg, hereinafter referred to as ‘PG 3’,
- N code ex 0405 10 butter, with a fat content by weight of 82 %, hereinafter referred to as ‘PG 6’.

Article 3

1 The reduced agricultural components applicable in the framework of preferential trade shall be calculated on the basis of the quantities of basic products considered to have been used in the manufacture of the goods covered by this Regulation.

2 The quantities of basic products referred to in paragraph 1 shall be those set out in Annex I for the goods listed therein by Combined Nomenclature (CN) codes.

3 For the goods listed by CN codes for which Annex I refers to Annex II, the quantities referred to in paragraph 1 shall be as set out in Annex II.

4 For the goods referred to in paragraph 3, additional codes shall apply, according to the composition of the goods, as set out in Annex III.

5 Where provided for in a preferential agreement, by derogation from paragraphs 1 to 4, the reduced agricultural components, and, where appropriate, the reduced additional duties, applicable to each good eligible for a reduction of duty, shall be obtained by applying a reduction coefficient to the agricultural components and the related additional duties fixed in the Common Customs Tariff.

Article 4

1 For goods listed in Annex II, the quantities of sugar and cereals to be taken into consideration in calculating the reduced additional duties on sugar (AD S/Z) and on flour (AD F/M) shall be as set out in points B and C of Annex II, for the given contents of sucrose, invert sugar and/or isoglucose, and of starch and/or glucose, respectively.

2 For goods not listed in Annex II, the additional duties referred to in paragraph 1 shall be obtained by taking in consideration only the quantities of basic products falling within either the cereals sector or the sugar sector as set out in Parts I and III respectively of Annex I to Council Regulation (EC) No 1234 /2007⁽⁴⁾.

Article 5

1 In accordance with Article 3(1) the reduced agricultural components, and, where appropriate, the reduced additional duties, applicable to each good eligible for such a reduction in duty, shall be obtained by multiplying the quantities of the relevant basic products used by the basic amount referred to in paragraph 2 and by adding these amounts for all the relevant basic products used in the manufacture of the good.

2 The basic amount to be taken into account for calculating the reduced agricultural components and, where appropriate, the reduced additional duties, shall be the amount fixed in euro provided for by the relevant preferential agreement or determined pursuant to that agreement.

3 Where a preferential agreement provides for a reduction in the rates of the agricultural components per good instead of a reduction in the basic amounts, the reduced agricultural components shall be calculated by applying the reduction provided for in the agreement to the agricultural components fixed by the Common Customs Tariff.

4 In cases where the reduced agricultural component and, where appropriate, the reduced additional duties, determined pursuant to paragraphs 1, 2 and 3, would be less than EUR 2,4/100 kg, the component or duty shall be fixed at zero.

Article 6

1 The amounts of the reduced agricultural components and, where appropriate, the reduced additional duties, established pursuant to Article 5 will be published by the Commission in the *Official Journal of the European Union*.

2 Save as otherwise provided in the agreement with the relevant third country, the amounts published in accordance with paragraph 1 shall apply from 1 July to 30 June of the year following the publication.

However, where both the reduced agricultural components and the reduced additional duties applicable to the basic products remain unchanged, the agricultural components and additional duties established pursuant to Article 5 shall continue to apply until such time as replacement agricultural components and additional duties are published.

Article 7

The preferential agreement shall lay down or permit the determination of the following:

- (a) the goods eligible for a reduced agricultural component;
- (b) the goods eligible for a reduced additional duty;
- (c) the reduction or reductions granted;
- (d) the tariff quota applicable, where reductions are granted within such a quota.

Article 8

Where, in the case of processed agricultural products listed in Table 2 of Annex II to Regulation (EC) No 1216/2009, a preferential agreement provides for the application of an agricultural component in the form of a specific amount, whether or not subject to a reduction under a tariff quota, and where the Common Customs Tariff provides for the application of an *ad valorem* duty for non-preferential imports of such goods, the amount payable shall not exceed the latter rate.

Article 9

For the purposes of this Regulation, ‘originating goods’ means goods that meet the conditions for obtaining the status of originating goods established by the preferential agreement concerned.

Article 10

1 The agricultural components of the Common Customs Tariff shall apply in the following cases:

- a the agricultural components relate to goods covered by Annex II to Regulation (EC) No 1216/2009 which are not covered by the preferential arrangements relating to trade in such goods with the country concerned;

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b the agricultural components apply to goods which exceed the tariff quota.

2 Where the tariff quota concerns a reduction in *ad valorem* duties corresponding to the agricultural component thereof in the form referred to in Article 8, the duties applicable for quantities exceeding the tariff quotas shall be those of the Common Customs Tariff or those otherwise provided for in the agreement.

Article 11

The tariff quotas covered by this Regulation shall be managed in accordance with Articles 308a, 308b and 308c of Regulation (EEC) No 2454/93.

Article 12

Regulation (EC) No 1460/1996 is repealed.

Article 13

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 July 2011.

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

Done at Brussels, 25 May 2011.

For the Commission

The President

José Manuel BARROSO

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0403 10	– Yoghurt:										
	– – Flavoured or containing added fruit, nuts or cocoa:										
	– – – In powder, granules or other solid forms, of a milkfat content by weight:										
0403 10 51	– – – – Not exceeding 1,5 %							100			
0403 10 53	– – – – Exceeding 1,5 % but not exceeding 27 %								100		
0403 10 59	– – – – Exceeding 27 %							42		68	
	– – – – Other, of a milkfat content by weight:										
0403 10 91	– – – – Not exceeding 3 %							9		2	
0403 10 93	– – – – Exceeding 3 % but not exceeding 6 %							8		5	

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1704 90 30	-- White chocolate						45			20	
1704 90 51 to 1704 90 99	-- Other See Annex II										
1806	Chocolate and other food preparations containing cocoa:										
1806 10	-- Cocoa powder, containing added sugar or other sweetening matter:										
1806 10 20	-- Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose						60				
1806 10 30	-- Containing 65 % or more						75				

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	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 % per weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:									
1901 10 00	– Preparations for infant use, put up for retail sale	Section Annex II								

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	wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:									
1905 10 00	– Crispbread		140							
1905 20	– Gingerbread and the like:									
1905 20 10	– – Containing by weight less than 30 % of sucrose (including invert sugar expressed as sucrose)		40				25			
1905 20 30	– – Containing by weight 30 % or more but less		30				45			

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	than 50 % of sucrose (including invert sugar expressed as sucrose)										
1905 20 90	-- Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose)		20				65				
	-- Sweet biscuits; waffles and wafers:										
1905 31	-- Sweet biscuits	See Annex II									
1905 32	-- Waffles and wafers	See Annex II									
1905 40	-- Rusks, toasted bread and similar toasted products	See Annex II									
1905 90	-- Other:										
1905 90 10	-- Matzos										
1905 90 20	-- Communion wafers, empty				644						

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	cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products										
1905 90 30 to 1905 90 90	-- Other	See Annex II									
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:										
2001 90	-- Other:										
2001 90 30	-- Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)				100(a)						
2001 90 40	-- Yams, sweet potatoes and similar edible parts				40(a)						

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	of plants containing 5 % or more by weight of starch										
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:										
2004 10	– Potatoes:										
	– – Other:										
2004 10 91	– – – In the form of flour, meal or flakes	See Annex II									
2004 90	– Other vegetables and mixtures of vegetables:										
2004 90 10	– – Sweetcorn (<i>Zea mays</i>)				100(a)						

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	or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:									
	– Other, including mixtures other than those of subheading 2008 19:									
2008 99	– – Other:									
	– – – Not containing added spirit:									
	– – – – Not containing added sugar:									
2008 99 85	– – – – – Maize (corn), other than sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)				100(a)					
2008 99 91	– – – – – Yams, sweet potatoes and similar edible				40(a)					

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	extracts, essences or concentrates, or with a basis of tea or maté:										
	-- Preparations:										
2101 20 98	--- Other	See Annex II									
2101 30	-- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:										
	-- Roasted chicory and other roasted coffee substitutes:										
2101 30 19	--- Other			137							
	-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:										
2101 30 99	--- Other			245							

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2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:									
2102 10	– Active yeasts:									
	– – Bakers' yeast:									
2102 10 31	– – – Dried						425			
2102 10 39	– – – Other						125			
2105 00	Ice cream and other edible ice, whether or not containing cacao:									
2105 00 10	– Containing no milkfats or containing less than 3 % by weight						25	10		

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	and their halogenated, sulphonated, nitrated or nitrosated derivatives:										
	– Other polyhydric alcohols:										
2905 43 00	-- Mannitol						300				
2905 44	-- D-Glucitol (sorbitol):										
	--- In aqueous solution:										
2905 44 11	--- -- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content				172						
2905 44 19	--- -- Other						90				
	--- -- Other:										
2905 44 91	--- -- Containing 2 % or less by weight of D-mannitol, calculated on the D-				245						

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	or drink industries:										
	-- Of a kind used in the drink industries:										
	--- Preparations containing all flavouring agents characterising a beverage:										
	---- Other:										
3302 10 29	---- Section Annex II										
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:										
3505 10	-- Dextrins and other modified starches:										
3505 10 10	-- Dextrins				189						

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	-- Other modified starches:										
3505 10 90	--- Other				189						
3505 20	- Glues:										
3505 20 10	-- Containing, by weight, less than 25 % of starches of dextrins or other modified starches				48						
3505 20 30	-- Containing, by weight, 25 % or more but less than 55 % of starches or dextrins or other modified starches				95						
3505 20 50	-- Containing, by weight, 55 % or more but less than 80 % of				151						

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	industries, not elsewhere specified or included:									
3809 10	– With a basis of amylaceous substances:									
3809 10 10	– – Containing by weight of such substances less than 55 %				95					
3809 10 30	– – Containing by weight of such substances 55 % or more but less than 70 %				132					
3809 10 50	– – Containing by weight of such substances 70 % or more but less than 83 %				161					
3809 10 90	– – Containing by weight				189					

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	of such substances 83 % or more										
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:										
3824 60	– Sorbitol other than of subheading 2905 44:										
	– – In aqueous solution:										
3824 60 11	– – – Containing 2 % or less by weight				172						

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
A.	Containing no milkfats or containing less than 1,5 % by weight of such fats, and containing by weight of milk proteins:					
—	2,5 ¹⁴ % or more but less than 6 %					
—	6 ⁴² % or more but less than 18 %					
—	18 ⁷⁵ % or more but less than 30 %					
—	30 ¹⁴⁶ % or more but less					

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	than 60 %					
—	60 % or more	208				
	Containing 1,5 % or more but less than 3 % by weight of milkfats:					
—	Containing no milk proteins or containing less than 2,5 % by weight of such proteins:		3			
—	Containing by weight of milk proteins:					
—	2,5 % or more but less than 6 %	14	3			
—	6 % or more but less than 18 %	42	3			

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—	18 % or more but less than 30 %	75		3			
—	30 % or more but less than 60 %	146		3			
—	60 % or more	208		3			
	Containing 3 % or more but less than 6 % by weight of milkfats:						
—	Containing no milk proteins or containing less than 2,5 % by weight of such proteins:			6			
—	Containing by weight of milk proteins:						

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—	2,5 % or more but less than 12 %	12	20				
—	12 % or more	71		6			
	Containing 6 % or more but less than 9 % by weight of milkfats:						
—	Containing no milk proteins or containing less than 4 % by weight of such proteins			10			
—	Containing by weight of milk proteins:						
—	4 % or more but less than 15 %	10	32				

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—	15 % or more	71		10			
	Containing 9 % or more but less than 12 % by weight of milkfats:						
—	Containing no milk proteins or containing less than 6 % by weight of such proteins			14			
—	Containing by weight of milk proteins:						
—	6 % or more but less than 18 %	9	43				
—	18 % or more	70		14			
	Containing 12 % or more but less than 18 % by						

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weight of milkfats:						
—	Containing no milk proteins or containing less than 6 % by weight of such proteins		20			
—	Containing by weight of milk proteins:					
—	6 % or more but less than 18 %	56	2			
—	18 % ⁶⁵ or more		20			
Containing 18 % or more but less than 26 % by weight of milkfats:						
—	Containing no milk proteins or containing less		20			

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	than 6 % by weight of such proteins					
—	50 Containing 6 % or more by weight of milk proteins		29			
	Containing 26 % or more but less than 40 % by weight of milkfats:					
—	Containing no milk proteins or containing less than 6 % by weight of such proteins		45			
—	38 Containing 6 % or more by weight of milk proteins		45			

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Containing by weight of milkfats:						
— 40 % or more but less than 55 %			63			
— 55 % or more but less than 70 %			81			
— 70 % or more but less than 85 %			99			
— 85 % or more			117			
B. Containing by weight of sucrose, invert sugar and/ or isoglucose:						
— 5 % or more but less than 30 %				24		

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—	30 % or more but less than 50 %			45		
—	50 % or more but less than 70 %			65		
—	70 % or more			93		
C.	Containing by weight of starch and/ or glucose:					
—	5 % or more but less than 25 %				22	22
—	25 % or more but less than 50 %				47	47
—	50 % or more but less				74	74

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	than 75 %					
—	75 % or more				101	101

ANNEX III

(referred to in Article 3(4))

ADDITIONAL CODES BASED ON THE COMPOSITION OF THE GOODS

Milkfall by protein weight	Starch/glucose (% by weight) ^a																		
	< 5					≥ 5 < 25					≥ 25 < 50					≥ 50 < 75		≥ 75	
	Sucrose/Invert sugar/Isoglucose (% by weight) ^b																		
weight																			
	≥ 0	< 5	< 5	< 5	< 5	≥ 5	< 25	< 25	< 25	< 25	< 25	< 25	< 25	< 25	< 25	< 25	< 25	< 25	≥ 75
≥ 0	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
< 1,5	000	001	002	003	004	005	006	007	008	009	010	011	012	013	015	016	017	758	759
< 2,5	020	021	022	023	024	025	026	027	028	029	030	031	032	033	035	036	037	768	769
< 6	040	041	042	043	044	045	046	047	048	049	050	051	052	053	055	056	057	778	779
< 18	060	061	062	063	064	065	066	067	068	069	070	071	072	073	075	076	077	788	789
< 30	080	081	082	083	084	085	086	087	088		090	091	092		095	096		X	X
< 60	800	801	802			805	806	807			810	811						X	X
≥ 1,5	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
< 3	100	101	102	103	104	105	106	107	108	109	110	111	112	113	115	116	117	798	799
< 2,5	120	121	122	123	124	125	126	127	128	129	130	131	132	133	135	136	137	808	809
< 6	140	141	142	143	144	145	146	147	148	149	150	151	152	153	155	156	157	818	819
< 18	160	161	162	163	164	165	166	167	168	169	170	171	172	173	175	176	177	828	829
< 30	180	181	182	183		185	186	187	188		190	191	192		195	196		X	X
< 60	820	821	822			825	826	827			830	831						X	X
≥ 3	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
< 6	840	841	842	843	844	845	846	847	848	849	850	851	852	853	855	856	857	858	859

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	$\geq 2,5$ < 12	201	202	203	204	205	206	207	208	209	210	211	212	213	215	216	217	220	221	
	≥ 12 260	261	262	263	264	265	266	267	268	269	270	271	272	273	275	276	X	7	838	X
≥ 6 < 9	≥ 0 < 4	7 860	7 861	7 862	7 863	7 864	7 865	7 866	7 867	7 868	7 869	7 870	7 871	7 872	7 873	7 875	7 876	7 877	7 878	7 879
	≥ 4 < 15	7 300	7 301	7 302	7 303	7 304	7 305	7 306	7 307	7 308	7 309	7 310	7 311	7 312	7 313	7 315	7 316	7 317	7 320	7 321
	≥ 15 360	7 361	7 362	7 363	7 364	7 365	7 366	7 367	7 368	7 369	7 370	7 371	7 372	7 373	7 375	7 376	X	7	378	X
≥ 9 < 12	≥ 0 < 6	7 900	7 901	7 902	7 903	7 904	7 905	7 906	7 907	7 908	7 909	7 910	7 911	7 912	7 913	7 915	7 916	7 917	7 918	7 919
	≥ 6 < 18	7 400	7 401	7 402	7 403	7 404	7 405	7 406	7 407	7 408	7 409	7 410	7 411	7 412	7 413	7 415	7 416	7 417	7 420	7 421
	≥ 18 460	7 461	7 462	7 463	7 464	7 465	7 466	7 467	7 468	X	7	7	7	7	X	7	7	X	X	X
≥ 12 < 18	≥ 0 < 6	7 940	7 941	7 942	7 943	7 944	7 945	7 946	7 947	7 948	7 949	7 950	7 951	7 952	7 953	7 955	7 956	7 957	7 958	7 959
	≥ 6 < 18	7 500	7 501	7 502	7 503	7 504	7 505	7 506	7 507	7 508	7 509	7 510	7 511	7 512	7 513	7 515	7 516	7 517	7 520	7 521
	≥ 18 560	7 561	7 562	7 563	7 564	7 565	7 566	7 567	7 568	X	7	7	7	7	X	7	7	X	X	X
≥ 18 < 26	≥ 0 < 6	7 960	7 961	7 962	7 963	7 964	795	7 966	7 967	7 968	7 969	7 970	7 971	7 972	7 973	7 975	7 976	7 977	7 978	7 979
	≥ 6 600	7 601	7 602	7 603	7 604	7 605	7 606	7 607	7 608	7 609	7 610	7 611	7 612	7 613	7 615	7 616	X	7	620	X
≥ 26 < 40	≥ 0 < 6	7 980	7 981	7 982	7 983	7 984	7 985	7 986	7 987	7 988	X	7	7	7	X	7	7	X	X	X
	≥ 6 700	7 701	7 702	7 703	X	7	7	7	7	X	7	7	7	X	7	7	X	X	X	X
≥ 40 < 55		7 720	7 721	7 722	7 723	X	7	7	7	7	X	7	7	7	X	7	7	X	X	X
		7 740	7 741	7 742	X	X	7	7	7	X	X	7	7	X	X	X	X	X	X	X
≥ 55 < 70		7 740	7 741	7 742	X	X	7	7	7	X	X	7	7	X	X	X	X	X	X	X
		7 740	7 741	7 742	X	X	7	7	7	X	X	7	7	X	X	X	X	X	X	X
≥ 70 < 85		7 760	7 761	7 762	X	X	7	7	7	X	X	7	7	X	X	X	X	X	X	X
		7 760	7 761	7 762	X	X	7	7	7	X	X	7	7	X	X	X	X	X	X	X
≥ 85		7 780	7 781	X	X	X	7	7	7	X	X	X	X	X	X	X	X	X	X	X
		7 780	7 781	X	X	X	7	7	7	X	X	X	X	X	X	X	X	X	X	X

a *Starch/glucose*

The content of the goods (as presented) in starch, its degradation products, i.e. all the polymers of glucose, and the glucose, determined as glucose and expressed as starch (on a dry matter basis, 100 % purity; factor for conversion of glucose to starch: 0,9).

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 514/2011. (See end of Document for details)

However, where a mixture of glucose and fructose is declared (in whatever form) and/or is found to be present in the goods, the amount of glucose to be included in the above calculation is that which is in excess of the fructose content of the goods.

b *Sucrose/invert sugar/isoglucose*

The content of the goods (as presented), in sucrose, together with the sucrose which results from expressing as sucrose any mixture of glucose and fructose (the arithmetical sum of the amounts of these two sugars multiplied by 0,95), which is declared (in whatever form) and/or found to be present in the goods.

However, where the fructose content of the goods is less than the glucose content, the amount of glucose to be included in the above calculation shall be an amount equal, by weight, to that of fructose.

Note: In all cases, where a hydrolysis product of lactose is declared, and/or galactose is found to be present among the sugars, then the amount of glucose equal to that of galactose is deducted from the total glucose content before any other calculations are carried out.

c *Milk proteins*

Caseins and/or caseinates forming part of goods shall not be regarded as milk proteins if the goods do not have any constituent of lactic origin.

Milkfat contained in the goods at less than 1 %, and lactose at less than 1 %, by weight, are not considered as other constituents of lactic origin.

When customs formalities are completed, the person concerned must include in the appropriate declaration: 'only milk ingredient: casein/caseinate', if such is the case.

Changes to legislation: There are currently no known outstanding effects for the
Commission Implementing Regulation (EU) No 514/2011. (See end of Document for details)

- (1) OJ L 328, 15.12.2010, p. 10.
- (2) OJ L 187, 26.7.1996, p. 18.
- (3) OJ L 253, 11.10.1993, p. 1.
- (4) OJ L 299, 16.11.2007, p. 1.

Changes to legislation:

There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 514/2011.