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,

— 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;

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

ANNEX I

(referred to in Article 3(2))

QUANTITIES OF BASIC PRODUCTS CONSIDERED TO BE USED

CN code	Descr	i ffion whea	m ð lur t whe	umRye at	Bar	ley Maiz	ze Rice	Whi suga		milk	milk	
couc										powe (PG 2)	lepowo (PG 3)	leı6)
		kg	kg	kg	kg	kg	kg	kg	kg	kg	kg	kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0403	Buttern curdled milk and cream, yoghui kephir and other fermer or acidifi milk and cream, whethe or not concer or contain added sugar or other sweete matter or flavou or contain added fruit, nuts or cocoa:	d rt, nted ed er ntrated ning red ning										

	, , , ,		 r				
0403 10	– Yoghurt:						
10	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	Exceed 1,5 % but not exceeding 27 %	ling				100	
0403 10 59	Exceed 27 % Other, of a milkfat content by weight:	ling			42		68
0403 10 91	Not exceeding 3 %				9		2
0403 10 93	Exceed 3 % but not exceeding 6 %	ling			8		5

0403 10 99	Exceeding		8		10
0403	– Other:				
90	Flavoured or containing added fruit, nuts or cocoa:				
	In powder, granules or other solid forms, of a milkfat content by weight:				
0403 90 71	Not exceeding 1,5 %		100		
0403 90 73	Exceeding 1,5 % but not exceeding 27 %			100	
0403 90 79	Exceeding 27 %		42		68
	Other, of a milkfat content by weight:				
0403 90 91	Not exceeding 3 %		9		2
0403 90 93	Exceeding 3 % but not		8		5

	exceeding 6 %						
0403	Excee	ding			8		10
90 99	6 %	uing			0		10
0405	Butter						
	and other						
	milkfats						
	and						
	oils derived						
	from						
	milk; dairy						
	spreads:						
0405	– Dairy						
20	spreads:						
0405 20 10	$\begin{vmatrix} \text{Of} \\ a \text{ fat} \end{vmatrix}$ see At	nnex II					
2010	content,						
	by weight,						
	of						
	39 % or						
	more						
	but						
	less than						
	60 %						
0405	Of see At	nnex II					
20 30	a fat content,						
	by						
	weight, of						
	60 %						
	or						
	more but						
	not						
	exceeding 75 %						
0710	Vegetables						
	(uncooked or						
	cooked						
	by						
	steaming or by						
				,		. 1	

	boiling		
	in		
	water),		
	frozen:		
0710 40 00	– Sweetcorn	100(a)	
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:		
0711 90	– Other vegetables;		
90	mixtures		
	of		
	vegetables:		
	– – Vegetables:		
0711 90 30	– – – Sweetcorn	100(a)	
1517	Margarine;		
1317	edible		
	mixtures		
	or		
	preparations of		
	animal		
	or		
	vegetable		
	fats		

	or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:						
1517 10	– Margarine, excluding liquid margarine:						
1517 10 10	Containin by weight, more than 10 % but not more than 15 % of milkfats	g,					15
1517 90	– Other:						
1517 90 10	Containin by weight more than 10 % but not	g,					15

					1		
	more than 15 % of milkfats						
1704	Sugar confectionery (including white chocolate), not containing cocoa:						
1704 10	- Chewing gum, whether or not sugar- coated:						
1704 10 10	Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose)	3	0	58			
1704 10 90	Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)	1	6	70			
1704 90	– Other:						

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

	but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose					
1806 10 90	Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose			0		
1806 20	- OtherSee Anne preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste,	x II			· · · · · ·	

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1000	powder, granular or other bulk form in containers or immediate packings of a content exceeding 2 kg - Other, in blocks, slabs or bars:
1806 31	– – FillSate Annex II
1806 32	– – NotSee Annex II filled
1806 90	– OtherSee Annex II
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or or 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 %	
per	
weight	
of	
cocoa	
calculated	
on a	
totally	
defatted	
basis,	
not	
elsewhere	
specified	
or	
included:	
included:	
included: 1901 – PrepaSatioAusnex II	
included: 1901 PrepaSatioAusnex II	
included: 1901 – PrepaSatioAusnex II 10 00 for	
included: 1901 – Prepa SatioAns nex II 1000 for infant	I
included: 1901 – Prepasationanex II 1000 for infant use,	<u> </u>
included: 1901 – Prepasationanex II 1000 for infant use, put	I
included: 1901 – Prepasationanex II 1000 for infant use, put	
included: 1901 – Prepasationanex II 1000 for infant use, put up	
included: 1901 – PrepaSatioAusnex II 10 00 for infant use, put up for	
included: 1901 – Prepasetionanex II 1000 for infant use, put up	

	i				 	 	
1901 20 00	- MixeSee Ar and doughs for the preparation of bakers' wares of heading 1905	inex II			 		
1901 90	- Other: Malt extract:						
1901 90 11	With a dry extract content of 90 % or more by weight		195				
1901	Other		159				
90 19	Other:		109				
1901 90 99	OSteerAr	nnex II		 			
1902	Pasta, whether or not cooked or stuffed (with meat of other substances) or otherwise prepared, such as spaghetti, macaroni, noodles,						

				1	I	1	I.	
	lasagne,							
	gnocchi,							
	ravioli,							
	canneloni,							
	couscous,							
	whether							
	or							
	not							
	prepared:							
	- Uncooked							
	pasta							
	not							
	stuffed							
	or							
	otherwise							
	prepared:							
1902	– – Containi	ng167				 		
1902		ligi07						
1902	–– Other:							
19								
1902	––– Contai	ninl ø 7						
19 10	no							
	common							
	wheat							
	flour							
	or							
	meal							
1902	O6 7/er	100						
19 90								
1902	- Stuffed							
20	pasta,							
	whether							
	or							
	not							
	cooked							
	or otherwise							
	prepared:							
		_				 		
	–– Other:							
1902	––– Cooke	d 41						
20 91								
1902	– – – Other	116				 		
20 99		110						
1902	– Other							
30	pasta:							
1902	Dried	167						
30 10		107						
2010								

			ŕ		 	,		
1902 30 90	Other	66						
1902 40	– Couscous	5:						
1902 40 10	– – Unprep	ared67						
1902 40 90	– – Other	66						
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms			161				
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							

1904 10	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: - Prepared foods obtained by the							
	swelling or roasting of cereals or cereal products:							
1904 10 10	– – Obtained from maize			213				
1904 10 30	Obtained from rice				174			
1904 10 90	––Other	53	53	53	53			
1904 20	Prepared foods obtained from unroasted							

1004	cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:							
1904 20 10	 – Preparation of the muesli type based on unroasted cereal flakes – Other: 		 					
1904 20 91	Obtaine	d		213				
	maize							
1904 20 95	Obtaine from rice	d			174			
1904 20 99	Other	53	53	53	53			
1904 90	– Other:							
1904 90 10	Obtained from rice				174			
1904 90 80	Other	174						
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:					
1007		1.40				
1905	- Crispbread	140				
10 00						
1905	- Gingerbread					
20	and					
20	the					
	like:					
1005		40				
1905	– – Cor ita ining	40	25			
20 10						
	weight					
	less					
	than					
	30 %					
	of					
	sucrose					
	(including					
	invert					
	sugar					
	expressed					
	as					
	sucrose)					
1905	Containing	30	45	 		
		30	43			
20 30						
	weight					
	30 %					
	or					
	more					
	but					
	less					

	than 50 % of sucrose (including invert sugar expressed as sucrose)					
1905 20 90	 Confaining by weight 50 % or more of sucrose (including invert sugar expressed as sucrose) - Sweet biscuits; waffles and wafers: 	20		65		
1905 31	Sw State Annex II biscuits					
1905 32	– – Wa fftes Annex II and wafers					
1905 40	- RuskSee Annex II toasted bread and similar toasted products					
1905 90	– Other:					
1905 90 10	— — Mat bo 8					
1905 90 20	Communion wafers, empty		644			

	cachets of a kind suitable for pharmaceutica use, sealing	1					
	wafers, rice paper and similar products						
1905 90 30 to 1905 90 90	– – Oth Se e An	nnex 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 (Zea mays var. saccharata)		100)(a)			
2001 90 40	Yams, sweet potatoes and similar edible parts		40(a)			

	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	InSee Annex II the form of flour, meal or flakes	
2004 90	- Other vegetables and mixtures of vegetables:	
2004 90 10	Sweetcorn (Zea mays 100(a)	

	var. saccharata)						
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:						
2005 20	- Potatoes:						
2005 20 10	In See A the form of flour, meal or flakes	Annex II					
2005 80 00	– Sweetcorn (Zea mays var. saccharata)			100(a)			
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether						

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			I	I		I	I	I
	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	Maiz (corn), other than sweetcorn (Zea mays var. saccharata)	ze		100(a)				
2008 99 91	Yam sweet potatoes and similar edible	S,		40(a)				

	parts of plants containing 5 % or					
	more by weight of starch					
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of these products or with a basis of these products or with a basis of these products or 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									
	nronorationa									
	preparations									
	with									
	a									
	basis									
	of									
	these									
	extracts,									
	essences									
	or									
	concentrates									
	or									
	with									
	a									
	basis									
	of									
	coffee									
2101	– – Preparatic	ons								
12	with									
12										
	a									
	basis									
	of									
	these									
	extracts,									
	essences									
	or									
	concentrates									
	or									
	with									
	a									
	basis									
	of									
	coffee									
2101	09									
2101	OSteer At	nnex II								
12 98										
2101	Extendeta									
	– Extracts,									
20	essences									
	and									
	concentrates,									
	of									
	tea or									
	maté,									
	and									
	preparations									
	with									
	a									
	basis									
	of									
	these									
	i l	i I	1	1	1	I	1	I	I.	I.

	extracts, essences									
	or concentrates,									
	or with									
	a									
	basis of tea									
	or									
	maté:						 			
	– – Preparatio									
2101 20 98	0 Stee r A	nnex II			1	1				
2101 30	– Roasted chicory									
50	and									
	other roasted									
	coffee									
	substitutes and									
	extracts, essences									
	and									
	concentrates thereof:									
	– – Roasted									
	chicory and									
	other									
	roasted coffee									
	substitutes:									
2101 30 19	Other			137						
5017	Extracts, essences									
	and									
	concentrates of									
	roasted									
	chicory and									
	other roasted									
	coffee									
0101	substitutes:			2.1.5						
2101 30 99	Other			245						
		1		l		l				

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	

	of such fats			
	- Containing by weight of milkfats:			
2105 00 91	3 % or more but less than 7 %	20	23	
2105 00 99	7% or more	23	35	
2106	Food preparations not elsewhere specified or included:			
2106 10	- Protein concentrates and textured protein substances:			
2106 10 80	– – Oth Se e Annex II			
2106 90	– Other:			
2106	Other:			
90 98				
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:						
2202 90	– Other:						
	Other, containing by weight of fat obtained from the products of heading 0401 to 0404:						
2202 90 91	Less than 0,2 %			10	8		
2202 90 95	0,2 % or more but less than 2 %			10		6	
2202 90 99	or more			10		13	
2905	Acyclic alcohols						

2905	and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Other polyhydric alcohols: Mannitol				300		
43 00					200		
2905 44	– – D- Glucitol (sorbitol):						
	– – – In aqueous solution:						
2905 44 11	Conta 2 % or less by weight of D- mannitol, calculated on the D- glucitol content	ining		172			
2905 44 19	Other		 		 90		
	Other:		 				
2905 44 91	Conta 2 % or less by weight of D- mannitol, calculated on the D-	ining		245			

	Glucitol content					
2905 44 99	Other			128		
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 as raw					
3302 10	- Of a					
10	kind used in the food					

	or drink							
	industries:							
	Of a kind used in the drink industries:							
	Preparat containing all flavouring agents characterising a beverage:							
	Other:							
3302 10 29	ScOtA	amex II	i			 1	1	
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:					1	1	
3505 10 10	– – Dextrins			189				

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

	starches							
	or							
	dextrins							
	or							
	other							
	modified							
	starches							
3505	– – Containin	σ		189				
20 90		Б,		10)				
20.90	by							
	weight,							
	80 %							
	or							
	more							
	of							
	starches							
	or							
	dextrins							
	or							
	other							
	modified							
	starches							
3809	Finishing		 					
3009	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							
						-		

	· · · · ·	1	1 1		I.	1
	industries,					
	not					
	elsewhere					
	specified					
	or					
	included:					
3809	- With					
10	a					
10	basis					
	of					
	amylaceous					
	substances:					
2000						
3809	– – Containing	95				
10 10	by					
	weight					
	of					
	such					
	substances					
	less					
	than					
	55 %					
3809	Containing	132				
10 30	by					
	weight					
	of					
	such					
	substances					
	55 %					
	or					
	more					
	but					
	less					
	than					
	70 %					
3809	Containing	161				
10 50	by					
	weight					
	of					
	such					
	substances					
	70 %					
	or					
	more					
	but					
	less					
	than					
	83 %					
3809	Containing	189				
10 90	by					
	weight					
		I	i I	i I	I	I

		1 1	1	1	1	I	I	I	I	I
	of									
	such									
	substances									
	83 %									
	or									
	more									
3824	Prepared									
502.	binders									
	for									
	foundry									
	moulds									
	or									
	cores;									
	chemical									
	products									
	and									
	preparations									
	of the									
	chemical									
	or									
	allied									
	industries									
	(including									
	these									
	those									
	consisting									
	of									
	mixtures									
	of									
	natural									
	products),									
	not									
	elsewhere									
	specified									
	or									
	included:									
3824	– Sorbitol				1					
60	other									
00										
	than									
	of									
	subheading									
	2905									
	44:									
	In									
	aqueous									
	solution:									
2024				170						
3824	Contain	ing		172						
60 11	2 %									
	or									
	less									
	by									
	weight									
		I I	I	T	1	I	I	I	I	I

	of D- mannitol, calculated on the D- glucitol content				
3824	Other		90)	
60 19	Other:				
3824 60 91	Containing 2% or less by weight of D- mannitol, calculated on the D- glucitol content	24	15		
3824 60 99	Other		12	28	

ANNEX II

(referred to in Article 3(3))

QUANTITIES OF BASIC PRODUCTS CONSIDERED TO BE USED WHERE ANNEX I REFERS TO THIS ANNEX

(per 100 kg o	of goods)					
Milkfat, milk proteins, sucrose,	Skimmed milk powder (PG 2)	Whole milk powder (PG 3)	Butter (PG 6)	White sugar	Common wheat	Maize
invert sugar and isoglucose; starch and glucose contents	kg	kg	kg	kg	kg	kg

(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 %					
	2,5 % or					
	more					
	but					
	less					
	than 6 %					
	6 %					
	6 % 42					
	or or					
	more					
	but					
	less					
	than 18 %					
	18 % 75					
	or					
	more					
	but					
	less					
	than 30 %					
	30 %					
	or					
	more					
	but					
	but less					

the		I	I	I	I
tha 60	°⁄0				
or	208 %				
Containing 1,5 % or more but less than 3 % by weight of milkfats:					
no mi pro or co les tha 2,5 by we of	lk oteins ntaining s n 5 % eight	3			
by we of mi	eight				
or mo bu les tha 6 %	s in ⁄o	3			
mo bu les tha	bre t ss	3			

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

_	2,5 %	20			
	or more				
	but				
	less than				
	12 %				
	12 %		6		
	or				
	more				
Contain 6 % or	ing				
more bu					
less thar 9 % by	1				
weight o	of				
milkfats			10		
	Containing		10		
	no milk				
	proteins				
	or containing				
	less than				
	4 %				
	by weight				
	of				
	such proteins				
—	Containing by				
	weight of				
	of milk				
	proteins:				
_	4 % ¹⁰	32			
	01				
	more but				
	less				
	than 15 %				

1	5 %		10			
0	nore					
Containing	5					
9 % or						
more but						
less than $12.\%$ by						
12 % by weight of						
weight of milkfats:						
C	ontaining		14			
— c						
	nilk					
	roteins					
0						
C	ontaining					
le	ess					
th	nan					
	%					
b	y j					
W O	reight					
	uch					
	roteins					
P						
— C	ontaining					
b	v					
W	veight					
0	f					
	nilk					
p	roteins:					
	. 9	43				
— 6	%					
0						
m	nore					
b' 1a	ut					
	ess nan					
u 1	8 %					
1	8 % 70		14			
01						
	nore					
Containing 12 % or						
more but						
less than						
18 % by						
	I	I	1	1	I	I

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

than 6 % by weight of such proteins — Containing 6 % or more by weight	29		
of milk proteins			
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		
- Containing 6 % or more by weight of milk proteins	45		

		 1	1	 1
Contain by weig of milkf	ing			
by weig	ht			
of milkf	ats:			
		()		
	40 %	63		
	or			
	more			
	but			
	less			
	than			
	55 %			
		81		
	55 %	01		
	or			
	more			
	but			
	less			
	than			
	70 %			
	70 %	99		
	or			
	more			
	but			
	less			
	than			
	85 %			
		117		
	85 %			
	or			
	more			
B.	Containing			
Ъ.	by			
	weight			
	weight of			
	sucrose,			
	invert			
	sugar			
	and/			
	or			
	isoglucose:	 		
			24	
—	5 %			
	or			
	more			
	but			
	less			
	than			
	30 %			

_	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

that 75	n %			
— 75 or			101	101

ANNEX III

(referred to in Article 3(4))

ADDITIONAL CODES BASED ON THE COMPOSITION OF THE GOODS

Mi	IKVA	illS ta	rch	/gluc	ose	(% k	y w	eight	t) ^a											
by	pr	otsiŋ	S{Z	Ŭ				\geq 5 < 25				$\geq 25 < 50$				≥5	5 0 < '	75	≥7	'5
we	ig by w	1 SU	çros	e/Inv	vert	suga	r/Iso	ogluo	cose	(% I	oy w	eigh	t) ^b							
		ight		< 3 ₿	0≥5	0≥7	′ 0≥ 0	≤55	< 3 ₿	0≥5	0≥7	′ 0≥ (≤55	< 3 ₿	0≥5	6 0≥ 0	≤55	< 3 €	0≥0	≤55
≥ 0 <1,		7 5000	7 001	7 002	7 003	7 004	7 005	7 006	7 007	7 008	7 009	7 010	7 011	7 012	7 013	7 015	7 016	7 017	7 758	7 759
	≥ 2 < 6		7 021	7 022	7 023	7 024	7 025	7 026	7 027	7 028	7 029	7 030	7 031	7 032	7 033	7 035	7 036	7 037	7 768	7 769
	≥ 6 < 1	7 8040	7 041	7 042	7 043	7 044	7 045	7 046	7 047	7 048	7 049	7 050	7 051	7 052	7 053	7 055	7 056	7 057	7 778	7 779
	≥ 1 < 3	87 0060	7 061	7 062	7 063	7 064	7 065	7 066	7 067	7 068	7 069	7 070	7 071	7 072	7 073	7 075	7 076	7 077	7 788	7 789
	≥ 3 < 6	07 0080	7 081	7 082	7 083	7 084	7 085	7 086	7 087	7 088	X	7 090	7 091	7 092	X	7 095	7 096	Х	X	X
	≥6		7 801	7 802	X	X	7 805	7 806	7 807	X	X	7 810	7 811	X	X	X	X	X	X	X
$\geq 1,$ < 3		7 ,5100	7 101	7 102	7 103	7 104	7 105	7 106	7 107	7 108	7 109	7 110	7 111	7 112	7 113	7 115	7 116	7 117	7 798	7 799
	≥ 2 < 6		7 121	7 122	7 123	7 124	7 125	7 126	7 127	7 128	7 129	7 130	7 131	7 132	7 133	7 135	7 136	7 137	7 808	7 809
	≥ 6 < 1	7 8140	7 141	7 142	7 143	7 144	7 145	7 146	7 147	7 148	7 149	7 150	7 151	7 152	7 153	7 155	7 156	7 157	7 818	7 819
	≥ 1 < 3	87 0160	7 161	7 162	7 163	7 164	7 165	7 166	7 167	7 168	7 169	7 170	7 171	7 172	7 173	7 175	7 176	7 177	7 828	7 829
	≥ 3 < 6	07 0180	7 181	7 182	7 183	X	7 185	7 186	7 187	7 188	X	7 190	7 191	7 192	X	7 195	7 196	X	X	X
	≥6		7 821	7 822	X	X	7 825	7 826	7 827	X	X	7 830	7 831	X	X	X	X	X	X	X
≥ 3 < 6	≥ 0 < 2	7 , 5 840	7 841	7 842	7 843	7 844	7 845	7 846	7 847	7 848	7 849	7 850	7 851	7 852	7 853	7 855	7 856	7 857	7 858	7 859

I	<u> </u>]											_				_	_		
	$ \geq 2,$ < 12	.57 2200	7 201	7 202	7 203	7 204	7 205	7 206	7 207	7 208	7 209	7 210	7 211	7 212	7 213	7 215	7 216	7 217	7 220	7 221
	≥ 12		7 261	7 262	7 263	7 264	7 265	7 266	7 267	7 268	7 269	7 270	7 271	7 272	7 273	7 275	7 276	Х	7 838	Х
≥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 < 1:	7 5300	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
	≥1:		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	Х	7 378	Χ
	≥ 0 2 < 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 < 12	7 8400	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		7 461	7 462	7 463	7 464	7 465	7 466	7 467	7 468	X	7 470	7 471	7 472	X	7 475	7 476	X	X	X
	$2 \ge 0$ $3 < 6$	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 < 12	7 8500	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		7 561	7 562	7 563	7 564	7 565	7 566	7 567	7 568	X	7 570	7 571	7 572	X	7 575	7 576	Х	X	X
_	$3 \ge 0$ 5 < 6	7 960	7 961	7 962	7 963	7 964	795		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		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	Х	7 620	Χ
	$5 \ge 0$ 0 < 6	7 980	7 981	7 982	7 983	7 984	7 985	7 986	7 987	7 988	X	7 990	7 991	7 992	X	7 995	7 996	Х	X	Χ
	≥6	7 700	7 701	7 702		X	7 705	7 706	7 707	7 708	X	7 710	7 711	7 712	X	7 715	7 716	X	X	Χ
\geq 40 < 55) 5	7 720	7 721	7 722		X	7 725	7 726	7 727	7 728	X	7 730	7 731	7 732	X	7 735	7 736	X	X	X
$ \geq 53 \\ < 70 \\ \geq 70 \\ < 83 \\ \geq 85 $	5	7 740	7 741	7 742		X	7 745	7 746	7 747	X	X	7 750	7 751	X	X	X	X	X	X	X
\geq 70 $<$ 85) 5	7 760	7 761	7 762	X	X	7 765	7 766	X	X	X	7 770	7 771	X	X	X	X	X	X	X
\geq 85	5	7 780	7 781	X	X	X	7 785	7 786	Х	X	X	X	X	X	X	Х	X	Х	X	X
	<i>a</i>																			

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).

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.

Caseins and/or caseinates forming part of goods shall not he 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.

c Milk proteins

- (**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.