

REGULATIONS

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.

⁽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.

- (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 ⁽¹⁾.

⁽¹⁾ OJ L 299, 16.11.2007, p. 1.

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

(per 100 kg of goods)

CN code	Description	Common wheat	Durum wheat	Rye	Barley	Maize	Rice	White sugar	Molasses	Skimmed milk powder (PG 2)	Whole milk powder (PG 3)	Butter (PG 6)
		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	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:											
0403 10	– 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
0403 10 99	---- Exceeding 6 %									8		10

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0403 90	- Other:											
	-- 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 exceeding 6 %									8		5
0403 90 99	---- Exceeding 6 %									8		10
0405	Butter and other milkfats and oils derived from milk; dairy spreads:											
0405 20	- Dairy spreads:											
0405 20 10	-- Of a fat content, by weight, of 39 % or more but less than 60 %											
0405 20 30	-- Of a fat content, by weight, of 60 % or more but not exceeding 75 %											
0710	Vegetables (uncooked or cooked by steaming or by boiling in water), frozen:											
0710 40 00	- Sweetcorn											
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:											

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0711 90	- Other vegetables; mixtures of vegetables:											
	-- Vegetables:											
0711 90 30	--- Sweetcorn					100(a)						
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:											
1517 10	- Margarine, excluding liquid margarine:											
1517 10 10	-- Containing, by weight, more than 10 % but not more than 15 % of milkfats											15
1517 90	- Other:											
1517 90 10	-- Containing, by weight more than 10 % but not more than 15 % of milkfats											15
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)					30		58				
1704 10 90	-- Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)					16		70				
1704 90	- Other:											
1704 90 30	-- White chocolate							45			20	
1704 90 51 to 1704 90 99	-- Other											
1806	Chocolate and other food preparations containing cocoa:											
1806 10	- Cocoa powder, containing added sugar or other sweetening matter:											

See Annex II

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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 but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose							75				
1806 10 90	-- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose							100				
1806 20	- 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 - Other, in blocks, slabs or bars:						See Annex II					
1806 31	-- Filled						See Annex II					
1806 32	-- Not filled						See Annex II					
1806 90	- Other						See Annex II					
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 % 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						See Annex II					
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905						See Annex II					
1901 90	- Other: -- Malt extract:											

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1901 90 11	--- With a dry extract content of 90 % or more by weight				195							
1901 90 19	--- Other				159							
	-- Other:											
1901 90 99	--- Other						See Annex II					
1902	Pasta, whether or not cooked or stuffed (with meat of other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:											
	- Uncooked pasta not stuffed or otherwise prepared:											
1902 11 00	-- Containing eggs		167									
1902 19	-- Other:											
1902 19 10	--- Containing no common wheat flour or meal		167									
1902 19 90	--- Other	67	100									
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared:											
	-- Other:											
1902 20 91	--- Cooked		41									
1902 20 99	--- Other		116									
1902 30	- Other pasta:											
1902 30 10	-- Dried		167									
1902 30 90	-- Other		66									
1902 40	- Couscous:											
1902 40 10	-- Unprepared		167									
1902 40 90	-- Other		66									

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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 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:											
1904 10	- 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 cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:											
1904 20 10	-- Preparations of the muesli type based on unroasted cereal flakes								See Annex II			
	-- Other:											
1904 20 91	--- Obtained from maize					213						
1904 20 95	--- Obtained from rice						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:											

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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)	44		40				25				
1905 20 30	-- Containing by weight 30 % or more but less than 50 % of sucrose (including invert sugar expressed as sucrose)	33		30				45				
1905 20 90	-- Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose)	22		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	168										
1905 90 20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products					644						
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 of plants containing 5 % or more by weight of starch					40(a)						

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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> var. <i>saccharata</i>)					100(a)						
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 the form of flour, meal or flakes								See Annex II			
2005 80 00	- Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)					100(a)						
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:											
	- 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)						

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2008 99 91	----- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch					40(a)						
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:											
2101 12	-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:											
2101 12 98	--- Other						See Annex II					
2101 20	- 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: -- 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 -- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:					137						
2101 30 99	--- Other					245						
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:											

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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 of such fats							25		10		
	- 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	-- Other						See Annex II					
2106 90	- Other:											
	-- Other:											
2106 90 98	--- Other						See Annex II					
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	--- 2 % or more							10			13	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2905	Acyclic alcohols 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 --- Other:							90				
2905 44 91	---- Containing 2 % or less by weight of D-mannitol, calculated on the D-Glucitol content					245						
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 for the manufacture of beverages:											
3302 10	– Of a kind used in the food or drink industries: -- Of a kind used in the drink industries: --- Preparations containing all flavouring agents characterising a beverage: ---- Other:											
3302 10 29	----- Other						See 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:											

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
3505 10	- Dextrins and other modified starches:											
3505 10 10	-- Dextrins					189						
	-- 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 starches or dextrins or other modified starches					151						
3505 20 90	-- Containing, by weight, 80 % or more of starches or dextrins or other modified starches					189						
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:											
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 of such substances 83 % or more					189						
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:											

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
3824 60	- Sorbitol other than of subheading 2905 44: -- In aqueous solution:											
3824 60 11	--- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content					172						
3824 60 19	--- Other -- Other:							90				
3824 60 91	--- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content					245						
3824 60 99	--- Other							128				

ANNEX II
(referred to in Article 3(3))

Quantities of basic products considered to be used where Annex I refers to this Annex

<i>(per 100 kg of goods)</i>						
Milkfat, milk proteins, sucrose, invert sugar and isoglucose; starch and glucose contents	Skimmed milk powder (PG 2)	Whole milk powder (PG 3)	Butter (PG 6)	White sugar	Common wheat	Maize
	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 % or more but less than 6 %	14					
— 6 % or more but less than 18 %	42					
— 18 % or more but less than 30 %	75					
— 30 % or more but less than 60 %	146					
— 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			
— 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:						
— 2,5 % or more but less than 12 %	12	20				

(1)	(2)	(3)	(4)	(5)	(6)	(7)
— 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				
— 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 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 % or more	65		20			
Containing 18 % or more but less than 26 % by weight of milkfats:						
— Containing no milk proteins or containing less than 6 % by weight of such proteins			20			
— Containing 6 % or more by weight of milk proteins	50		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			
— Containing 6 % or more by weight of milk proteins	38		45			

(1)	(2)	(3)	(4)	(5)	(6)	(7)
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		
— 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 than 75 %					74	74
— 75 % or more					101	101

ANNEX III

(referred to in Article 3(4))

Additional codes based on the composition of the goods

Milkfat (% by weight)	Milk proteins (% by weight) ⁽³⁾	Starch/glucose (% by weight) ⁽¹⁾																		
		≥ 0 < 5					≥ 5 < 25					≥ 25 < 50					≥ 50 < 75			≥ 75
		Sucrose/Invert sugar/Isoglucose (% by weight) ⁽²⁾																		
		≥ 0 < 5	≥ 5 < 30	≥ 30 < 50	≥ 50 < 70	≥ 70	≥ 0 < 5	≥ 5 < 30	≥ 30 < 50	≥ 50 < 70	≥ 70	≥ 0 < 5	≥ 5 < 30	≥ 30 < 50	≥ 50	≥ 0 < 5	≥ 5 < 30	≥ 30	≥ 0 < 5	≥ 5
≥ 0 < 1,5	≥ 0 < 2,5	7 000	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
	≥ 2,5 < 6	7 020	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 < 18	7 040	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
	≥ 18 < 30	7 060	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
	≥ 30 < 60	7 080	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	X	X	X
	≥ 60	7 800	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
≥ 1,5 < 3	≥ 0 < 2,5	7 100	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
	≥ 2,5 < 6	7 120	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 < 18	7 140	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
	≥ 18 < 30	7 160	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
	≥ 30 < 60	7 180	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
	≥ 60	7 820	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 < 2,5	7 840	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
	≥ 2,5 < 12	7 200	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	7 260	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	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	7 360	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

Milkfat (% by weight)	Milk proteins (% by weight) ⁽³⁾	Starch/glucose (% by weight) ⁽¹⁾																			
		≥ 0 < 5					≥ 5 < 25					≥ 25 < 50					≥ 50 < 75				≥ 75
		Sucrose/invert sugar/isoglucose (% by weight) ⁽²⁾																			
		≥ 0 < 5	≥ 5 < 30	≥ 30 < 50	≥ 50 < 70	≥ 70	≥ 0 < 5	≥ 5 < 30	≥ 30 < 50	≥ 50 < 70	≥ 70	≥ 0 < 5	≥ 5 < 30	≥ 30 < 50	≥ 50	≥ 0 < 5	≥ 5 < 30	≥ 30	≥ 0 < 5	≥ 5	
≥ 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	7 460	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	
≥ 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	7 560	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	X	X	X	
≥ 18 < 26	≥ 0 < 6	7 960	7 961	7 962	7 963	7 964	7 965	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	7 600	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	7 990	7 991	7 992	X	7 995	7 996	X	X	X	
	≥ 6	7 700	7 701	7 702	7 703	X	7 705	7 706	7 707	7 708	X	7 710	7 711	7 712	X	7 715	7 716	X	X	X	
≥ 40 < 55		7 720	7 721	7 722	7 723	X	7 725	7 726	7 727	7 728	X	7 730	7 731	7 732	X	7 735	7 736	X	X	X	
≥ 55 < 70		7 740	7 741	7 742	X	X	7 745	7 746	7 747	X	X	7 750	7 751	X	X	X	X	X	X	X	
≥ 70 < 85		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	
≥ 85		7 780	7 781	X	X	X	7 785	7 786	X	X	X	X	X	X	X	X	X	X	X	X	

⁽¹⁾ 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.

⁽²⁾ 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.

⁽³⁾ 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.