

Status: Point in time view as at 31/01/2020.

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ANNEX I U.K.

Processed agricultural products as referred to in Article 2(b)

TABLE 1

Processed agricultural products for which the import duty consists of an ad valorem duty and an agricultural component which is not part of the ad valorem duty, as referred to in Article 3(1)

CN code	Description
ex 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 51 to 0403 10 99	Yoghurt, flavoured or containing added fruit, nuts or cocoa
0403 90 71 to 0403 90 99	Other, flavoured or containing added fruit, nuts or cocoa
0405 20 10 and 0405 20 30	Dairy spreads of a fat content, by weight, of 39 % or more but not exceeding 75 %
0710 40 00	Sweetcorn (uncooked or cooked by steaming or boiling in water), frozen
0711 90 30	Sweetcorn 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
ex 1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions of heading 1516:
1517 10 10	Margarine, excluding liquid margarine, containing, by weight, more than 10 % but not more than 15 % of milkfats
1517 90 10	Other, containing, by weight, more than 10 % but not more than 15 % of milkfats
1702 50 00	Chemically pure fructose
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa, excluding liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances, falling within CN code 1704 90 10

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1806	Chocolate and other food preparations containing cocoa
Ex1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included, excluding preparations of CN code 1901 90 91
ex 1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared, excluding stuffed pasta falling within CN codes 1902 20 10 and 1902 20 30
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
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
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
2001 90 30	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>), prepared or preserved by vinegar or acetic acid
2001 90 40	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid
2004 10 91	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006

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2004 90 10	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>) prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
2005 20 10	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
2005 80 00	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>) prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
2008 99 85	Maize (corn), other than sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>), otherwise prepared or preserved, not containing added spirit or added sugar
2008 99 91	Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch, otherwise prepared or preserved, not containing added spirit or added sugar
2101 12 98	Preparations with a basis of coffee
2101 20 98	Preparations with a basis of tea or maté
2101 30 19	Roasted coffee substitutes excluding roasted chicory
2101 30 99	Extracts, essences and concentrates of roasted coffee substitutes excluding those of roasted chicory
2102 10 31 and 2102 10 39	Bakers' yeast, dried or not
2105 00	Ice cream and other edible ice, whether or not containing cocoa
ex 2106	Food preparations not elsewhere specified or included other than those falling within CN codes 2106 10 20, 2106 90 20 and 2106 90 92, and other than flavoured or coloured sugar syrups
2202 90 91, 2202 90 95 and 2202 90 99	Other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009, containing products of heading 0401 to 0404 or fat obtained from products of heading 0401 to 0404
2905 43 00	Mannitol
2905 44	D-glucitol (sorbitol)
3302 10 29	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with

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	a basis of one or more of these substances, and other preparations based on odoriferous substances, of a kind used in the drink industries, containing all flavouring agents characterising a beverage, of an actual alcoholic strength by volume not exceeding 0,5 %, other than those of CN code 3302 10 21
3501	Caseins, caseinates and other casein derivatives; casein glues
ex 3505 10	Dextrins and other modified starches, excluding esterified or etherified starches of CN code 3505 10 50
3505 20	Glues based on starches, or on dextrins or other modified starches
3809 10	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, with a basis of amylaceous substances, not elsewhere specified or included
3824 60	Sorbitol other than that of subheading 2905 44

TABLE 2

Processed agricultural products for which the import duty consists of an ad valorem duty including an agricultural component or of a specific duty, as referred to in Article 3(2)

CN code	Description
ex 0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:
0505 10 90	Feathers of a kind used for stuffing and down, other than raw
0505 90 00	Other
0511 99 39	Natural sponges of animal origin, other than raw
ex 1212 29 00	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption, other than those used in pharmacy

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ex 1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
1302 12 00	Vegetable saps and extracts of liquorice
1302 13 00	Vegetable saps and extracts of hops
1302 19 20 and 1302 19 70	Vegetable saps and extracts other than saps and extracts of liquorice and hops, vanilla oleoresin and opium
ex 1302 20	Pectates
1302 31 00	Agar-agar, whether or not modified
1302 32 10	Mucilages and thickeners, whether or not modified, derived from locust beans or locust bean seeds
1505 00	Wool grease and fatty substances derived therefrom (including lanolin)
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
ex 1515 90 11	Joboba oil and its fractions, whether or not refined, but not chemically modified
1516 20 10	Hydrogenated castor oil, so called 'opal-wax'
1517 90 93	Edible mixtures or preparations of a kind used as mould-release preparations
ex 1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of chapter 15, not elsewhere specified or included; excluding the oils of CN codes 1518 00 31 and 1518 00 39
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured
1522 00 10	Degras
1702 90 10	Chemically pure maltose

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1704 90 10	Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances
1803	Cocoa paste, whether or not defatted
1804 00 00	Cocoa butter, fat and oil
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter
ex 1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:
1901 90 91	Other preparations containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of heading 0401 to 0404
ex 2001 90 92	Palm hearts, prepared or preserved by vinegar or acetic acid
ex 2008	Fruit, 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:
2008 11 10	Peanut butter
2008 91 00	Palm hearts
ex 2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products; roasted chicory and extracts, essences and concentrates thereof, other than preparations of CN codes 2101 12 98, 2101 20 98, 2101 30 19 and 2101 30 99
ex 2102 10	Active yeasts:
2102 10 10	Culture yeast
2102 10 90	Other, excluding bakers' yeast
2102 20	Inactive yeasts; other single-cell micro-organisms, dead

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2102 30 00	Prepared baking powders
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
2104	Soups and broths and preparations therefor; homogenised composite food preparations
ex 2106	Food preparations not elsewhere specified or included:
ex 2106 10	Protein concentrates and textured protein substances:
2106 10 20	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing by weight less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch
ex 2106 90	Other:
2106 90 20	Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages
2106 90 92	Other preparations containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch
2201 10	Natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
2202 10 00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
2202 90 10	Other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009, not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404
2203 00	Beer made from malt
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
ex 2207	Except where obtained from agricultural products listed in Annex I to the TFEU, undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher and ethyl alcohol and other spirits, denatured, of any strength

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ex 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, other than obtained from agricultural products listed in Annex I to the TFEU; spirits, liqueurs and other spirituous beverages
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences
3301 90	Extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils
ex 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 10	Preparations of a kind used in the drink industries containing all flavouring agents characterising a beverage of an actual alcoholic strength by volume exceeding 0,5 %
3302 10 21	Preparations of a kind used in the drink industries containing all flavouring agents characterising a beverage of an alcoholic strength by volume not exceeding 0,5 %, containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch
Ex3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives: Egg albumin:
ex 3502 11	Dried:

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3502 11 90	Other than unfit, or to be rendered unfit, for human consumption
ex 3502 19	Other:
3502 19 90	Other than unfit, or to be rendered unfit, for human consumption
ex 3502 20	Milk albumin, including concentrates of two or more whey proteins:
3502 20 91 and 3502 20 99	Other than unfit, or to be rendered unfit, for human consumption, whether or not dried (for example, in sheets, scales, flakes, powder)
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols

ANNEX II U.K.

Non-Annex I goods and agricultural products used in the manufacturing of those goods, qualifying for export refunds, as referred to in Article 22(1)

CN code	Description of non-Annex I goods	Agricultural products on which an export refund may be granted				
		AReference quantity determined on the basis of the quantity of the product actually used in the manufacturing of the goods exported (Art 27(d))BReference quantity determined on a fixed basis (Art 27(d))				
		Cereals ^a	Rice ^b	Eggs ^c	Sugar, molasses or isoglucose ^d	Milk products ^e
1	2	3	4	5	6	7
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir					

a Part I of Annex I to Regulation (EU) No 1308/2013.

b Part II of Annex I to Regulation (EU) No 1308/2013.

c Part XIX of Annex I to Regulation (EU) No 1308/2013.

d Part III, points (b), (c),(d) and (g) of Annex I to Regulation (EU) No 1308/2013.

e Part XVI, points (a) to (g) of Annex I to Regulation (EU) No 1308/2013.

f Containing no more than 6 % of cocoa

g Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).

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	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:					
ex 0403 10	– Yoghurt:					
0403 10 51 to 0403 10 99	-- Flavoured or containing added fruit, nuts or cocoa: ---- Flavoured ---- other:	A	A	A	A	
	---- Containing added fruit and/or nuts	A	A		A	
	---- Containing added cocoa	A	A	A	A	

a Part I of Annex I to Regulation (EU) No 1308/2013.**b** Part II of Annex I to Regulation (EU) No 1308/2013.**c** Part XIX of Annex I to Regulation (EU) No 1308/2013.**d** Part III, points (b), (c),(d) and (g) of Annex I to Regulation (EU) No 1308/2013.**e** Part XVI, points (a) to (g) of Annex I to Regulation (EU) No 1308/2013.**f** Containing no more than 6 % of cocoa**g** Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).

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ex 0403 90	– Other:					
0403 90 71 to 0403 90 99	-- Flavoured or containing added fruit and/or nuts or cocoa: ---- Flavoured ---- Other:	A	A	A	A	
	---- Containing added fruit or nuts	A	A		A	
	---- Containing added cocoa	A	A	A	A	
ex 0405	Butter and other fats and oils derived from milk; dairy spreads:					
ex 0405 20	– Dairy spreads:					
0405 20 10	-- Of a fat content, by weight, of 39 % or more but less than 60 %					A
0405 20 30	-- Of a fat content, by weight,					A

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	of 60 % or more but not exceeding 75 %					
ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:					
	– Sweetcorn:					
0710 40 00	-- In ear form	A			A	
	-- In grain form	B			A	
ex 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:					

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	--- Sweetcorn:					
0711 90 30	---- In ear form	A			A	
	---- In grain form	B			A	
ex 1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of chapter 15, other than edible fats or oils or their fractions of heading 1516:					
ex 1517 10	– Margarine, excluding liquid margarine:					
1517 10 10	-- Containing, by weight, more than 10 % but not more than 15 % of milkfats					A

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ex 1517 90	– Other:					
1517 90 10	-- Containing, by weight, more than 10 % but not more than 15 % of milkfats					A
1702 50 00	– Chemically pure fructose				A	
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa:					
1704 10	– Chewing gum, whether or not sugar- coated	A			A	
ex 1704 90	– Other:					
1704 90 30	-- White chocolate	A			A	A
1704 90 51 to 1704 90 99	-- Other	A	A		A	A
1806	Chocolate and other food preparations					

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	containing cocoa:					
1806 10	– Cocoa powder, containing added sugar or other sweetening matter:					
	-- Sweetened exclusively by the addition of sucrose	A		A	A	
	-- Other	A		A	A	A
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:					
	-- Chocolate milk	A		A	A	A

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	crumb of subheading 1806 20 70					
	-- Other preparations of subheading 1806 20	A	A	A	A	A
1806 31 00 and 1806 32	-- Other, in blocks, slabs or bars	A	A	A	A	A
1806 90	-- Other:					
1806 90 11, 1806 90 19, 1806 90 31, 1806 90 39, 1806 90 50	-- Chocolate and chocolate products; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	A	A	A	A	A
1806 90 60, 1806 90 70, 1806 90 90	-- Spreads containing cocoa; preparations containing cocoa for making beverages; other	A		A	A	A

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ex 1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere					
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f	Containing no more than 6 % of cocoa					
g	Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).					

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	specified or included:					
1901 10 00	– Preparations for infant use, put up for retail sale:					
	– – Food preparations of dairy products of headings 0401 to 0404, containing less than 5 % by weight of cocoa calculated on a totally defatted basis	A	A	A	A	A
	– – Other	A	A		A	A
1901 20 00	– Mixes and doughs for the preparation of bakers' wares of heading 1905:					
	– – Food preparations of dairy products of headings 0401 to 0404,	A	A	A	A	A

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	containing less than 5 % by weight of cocoa calculated on a totally defatted basis					
	-- Other	A	A		A	A
ex 1901 90	-- Other:					
1901 90 11 and 1901 90 19	-- Malt extract	A	A			
	-- Other:					
1901 90 99	---- Other:					
	---- Food preparations of goods of headings 0401 to 0404, containing less than 5 % by weight of cocoa calculated on a totally defatted basis	A	A	A	A	A
	---- Other	A	A		A	A
ex 1902	Pasta, whether or not cooked or stuffed					

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f Containing no more than 6 % of cocoa

g Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).

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	(with meat or 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:					
	– – Containing eggs:					
1902 11 00	– – – Of durum wheat or of other cereals	B		A		
	– – – Other:	A		A		
	– – Other:					
1902 19	– – – Of durum wheat or of other cereals	B				A

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	--- Other	A				A
ex 1902 20	– Stuffed pasta, whether or not cooked or otherwise prepared:					
1902 20 91 and 1902 20 99	-- Other	A	A		A	A
1902 30	– Other pasta	A	A		A	A
1902 40	– Couscous:					
	-- Unprepared:					
1902 40 10	---- Of durum wheat	B				
	---- Other	A				
1902 40 90	-- Other	A	A		A	A
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	A				

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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:					
	– Unsweetened puffed rice or pre-cooked rice:					
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e	Part XVI, points (a) to (g) of Annex I to Regulation (EU) No 1308/2013.					
f	Containing no more than 6 % of cocoa					
g	Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).					

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	-- Containing cocoa ^f	A	B	A	A	A
	-- Not containing cocoa	A	B		A	A
	-- Other, containing cocoa ^f	A	A	A	A	A
	-- Other	A	A		A	A
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					
1905 10 00	-- Crispbread	A			A	A
1905 20	-- Gingerbread and the like	A		A	A	A

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	– Sweet biscuits; waffles and wafers:					
1905 31 and 1905 32	– Sweet biscuits; waffles and wafers	A		A	A	A
1905 40	– Rusks, toasted bread and similar toasted products	A		A	A	A
1905 90	– Other:					
1905 90 10	– – Matzos	A				
1905 90 20	– – Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	A	A			
	– – Other:					
1905 90 30	– – – Bread, not containing added honey, eggs, cheese or fruit, and	A				

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	containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat:					
1905 90 45 to 1905 90 90	--- Other products	A		A	A	A
ex 2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:					
ex 2001 90	– Other:					
	-- Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>):					
2001 90 30	--- In ear form	A			A	
	--- In grain form	B			A	
2001 90 40	-- Yams, sweet potatoes and similar edible parts	A			A	

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

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	--- In grain form	B			A	
ex 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:					
ex 2005 20	- Potatoes:					
2005 20 10	-- In the form of flour, meal or flakes	A	A		A	A
	- Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>):					
2005 80 00	-- In ear form	A			A	
	-- In grain form	B			A	
ex 2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not					

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g Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).

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	containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:					
ex 2008 99	-- Other: --- Not containing added spirit: ---- Not containing added sugar:					
	---- - Maize (corn) other than sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>):					
2008 99 85	----- In ear form	A				
	----- - In grain form	B				
2008 99 91	---- - Yams, sweet potatoes and similar edible parts of plants containing 5 % or	A				

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	more by weight of starch					
ex 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					
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e	Part XVI, points (a) to (g) of Annex I to Regulation (EU) No 1308/2013.					
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g	Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).					

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	or with a basis of coffee:					
2101 12 98	--- Other	A	A		A	
ex 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:					
2101 20 98	--- Other	A	A		A	
ex 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	A			A	

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	-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:					
2101 30 99	--- Other	A			A	
ex 2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:					
ex 2102 10	- Active yeasts:					
2102 10 31 and 2102 10 39	-- Bakers' yeast	A				
2105 00	Ice cream and other edible ice, whether or not					

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	containing cocoa:					
	– Containing cocoa	A	A	A	A	A
	– Other	A	A		A	A
ex 2106	Food preparations not elsewhere specified or included:					
ex 2106 90	– Other:					
2106 90 92 and 2106 90 98	– – Other	A	A		A	A
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:					

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2202 10 00	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	A			A	
2202 90	– Other:					
	– – Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404:					
2202 90 10	– – – Beer made from malt, of an actual alcoholic strength by volume not exceeding 0,5 % vol	B				
	– – – Other	A			A	
2202 90 91 to 2202 90 99	– – Other	A			A	A

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2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	A			A	
ex 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:					
2208 20	– Spirits obtained by distilling grape wine or grape marc				A	
ex 2208 30	– Whiskies: – – Other than Bourbon whiskey:					
ex 2208 30 30 to 2208 30 88	– – – Whiskies, other than those listed in Commission	A				

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	Regulation (EC) No 1670/2006 ^g					
2208 50 11 and 2208 50 19	-- Gin	A				
2208 50 91 and 2208 50 99	-- Geneva	A			A	
2208 60	-- Vodka	A				
2208 70	-- Liqueurs and cordials	A		A	A	A
ex 2208 90	-- Other:					
2208 90 41	----- Ouzo, in containers holding 2 litres or less	A			A	
2208 90 45	----- -- Calvados, in containers holding 2 litres or less				A	
2208 90 48	----- -- Other spirits (excluding liqueurs) distilled from fruit, in containers holding 2				A	

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	litres or less					
2208 90 56	----- -- Other spirits (excluding liqueurs) than those distilled from fruit and other than tequila, in containers holding 2 litres or less	A			A	
2208 90 69	----- - Other spirituous beverages, in containers holding 2 litres or less	A			A	A
2208 90 71	----- - Spirits distilled from fruit, in containers holding more than 2 litres				A	
2208 90 77	----- - Other spirits (excluding liqueurs)	A			A	

a Part I of Annex I to Regulation (EU) No 1308/2013.**b** Part II of Annex I to Regulation (EU) No 1308/2013.**c** Part XIX of Annex I to Regulation (EU) No 1308/2013.**d** Part III, points (b), (c), (d) and (g) of Annex I to Regulation (EU) No 1308/2013.**e** Part XVI, points (a) to (g) of Annex I to Regulation (EU) No 1308/2013.**f** Containing no more than 6 % of cocoa**g** Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).

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Changes to legislation: There are outstanding changes not yet made to Regulation (EU) No 510/2014 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

	than those distilled from fruit and other than tequila, in containers holding more than 2 litres					
2208 90 78	---- Other spirituous beverages, in containers holding more than 2 litres	A			A	A
ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:					
2905 43 00	-- Mannitol	B			B	
2905 44	-- D-glucitol (sorbitol)	B			B	
ex 3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions)					

a Part I of Annex I to Regulation (EU) No 1308/2013.

b Part II of Annex I to Regulation (EU) No 1308/2013.

c Part XIX of Annex I to Regulation (EU) No 1308/2013.

d Part III, points (b), (c),(d) and (g) of Annex I to Regulation (EU) No 1308/2013.

e Part XVI, points (a) to (g) of Annex I to Regulation (EU) No 1308/2013.

f Containing no more than 6 % of cocoa

g Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).

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	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:					
ex 3302 10	– Of a kind used in the food or drink industries:					
3302 10 29	----- Other	A			A	A
3501	Casein, caseinates and other casein derivatives; casein glues:					
3501 10	– Casein					B
3501 90	– Other:					
3501 90 10	– – Casein glues					A
3501 90 90	– – Other					B

a Part I of Annex I to Regulation (EU) No 1308/2013.**b** Part II of Annex I to Regulation (EU) No 1308/2013.**c** Part XIX of Annex I to Regulation (EU) No 1308/2013.**d** Part III, points (b), (c),(d) and (g) of Annex I to Regulation (EU) No 1308/2013.**e** Part XVI, points (a) to (g) of Annex I to Regulation (EU) No 1308/2013.**f** Containing no more than 6 % of cocoa**g** Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).

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ex 3502	Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives: – Egg albumin:					
ex 3502 11	-- Dried					
3502 11 90	---- Other than unfit or to be rendered unfit, for human consumption			B		
ex 3502 19	-- Other:					
3502 19 90	---- Other than unfit or to be rendered unfit, for human consumption			B		
ex 3502 20	– Milk albumin (lactalbumin):					

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c Part XIX of Annex I to Regulation (EU) No 1308/2013.

d Part III, points (b), (c),(d) and (g) of Annex I to Regulation (EU) No 1308/2013.

e Part XVI, points (a) to (g) of Annex I to Regulation (EU) No 1308/2013.

f Containing no more than 6 % of cocoa

g Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).

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3502 20 91 and 3502 20 99	-- Other than unfit, or to be rendered unfit, for human consumption, whether or not dried (for example, in sheets, scales, flakes, powder)					B
ex 3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches, excluding starches of CN code 3505 10 50	A	A			
3505 10 50	--- Starches, esterified or etherified	A				

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ex 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	A	A			
ex 3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the					

a Part I of Annex I to Regulation (EU) No 1308/2013.

b Part II of Annex I to Regulation (EU) No 1308/2013.

c Part XIX of Annex I to Regulation (EU) No 1308/2013.

d Part III, points (b), (c),(d) and (g) of Annex I to Regulation (EU) No 1308/2013.

e Part XVI, points (a) to (g) of Annex I to Regulation (EU) No 1308/2013.

f Containing no more than 6 % of cocoa

g Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).

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	chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:					
3824 60	– Sorbitol other than that of subheading 2905 44	B			B	
a	Part I of Annex I to Regulation (EU) No 1308/2013.					
b	Part II of Annex I to Regulation (EU) No 1308/2013.					
c	Part XIX of Annex I to Regulation (EU) No 1308/2013.					
d	Part III, points (b), (c),(d) and (g) of Annex I to Regulation (EU) No 1308/2013.					
e	Part XVI, points (a) to (g) of Annex I to Regulation (EU) No 1308/2013.					
f	Containing no more than 6 % of cocoa					
g	Commission Regulation (EC) No 1670/2006 of 10 November 2006 laying down certain detailed rules for the application of Council Regulation (EC) No 1784/2003 as regards the fixing and granting of adjusted refunds in respect of cereals exported in the form of certain spirit drinks (OJ L 312, 11.11.2006, p. 33).					

ANNEX III **U.K.**

BASIC PRODUCTS REFERRED TO IN ARTICLE 2(D)

CN code	Description
ex 0402 10 19	Milk in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1,5 %, other than in immediate packings of a net content not exceeding 2,5 kg (Product Group 2)
ex 0402 21 18	Milk in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a fat content, by weight, of 26 %, other than in immediate packings of a net content not exceeding 2,5 kg (Product Group 3)

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ex 0404 10 02 to ex 0404 10 16	Whey in powder, granules or other solid forms, not containing added sugar or other sweetening matter (Product Group 1)
ex 0405 10	Butter, of a fat content by weight of 82 % (Product Group 6)
0407 21 00, 0407 29 10, ex 0407 90 10	Poultry eggs, in shell, fresh or preserved, other than for hatching
ex 0408	Birds' eggs, not in shell, and egg yolks, fit for human consumption, fresh, dried, frozen or otherwise preserved, not containing added sugar or other sweetening matter
1001 19 00	Durum wheat, other than for sowing
ex 1001 99 00	Common wheat and meslin, other than for sowing
1002 90 00	Rye, other than for sowing
1003 90 00	Barley, other than seed barley
1004 90 00	Oats, other than for sowing
1005 90 00	Maize (corn), other than seed maize
ex 1006 30	Wholly milled rice
1006 40 00	Broken rice
1007 90 00	Grain sorghum, other than for sowing
1701 99 10	White sugar
ex 1702 19 00	Lactose containing by weight 98,5 % lactose, expressed as anhydrous lactose, calculated on the dry matter
1703	Molasses resulting from the extraction or refining of sugar

ANNEX IV **U.K.**

Processed agricultural products that may be subject to an additional import duty as referred to in Article 5(1)

CN code	Description of goods
0403 10 51 to 0403 10 99	Yogurt, flavoured or containing added fruit, nuts or cocoa
0403 90 71 to 0403 90 99	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa

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0710 40 00	Sweetcorn (uncooked or cooked by steaming or boiling in water), frozen
0711 90 30	Sweetcorn provisionally preserved (for example, by sulphur dioxide gas, in brine, sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption
1517 10 10	Margarine, excluding liquid margarine containing, by weight, more than 10 % but not more than 15 % of milkfats
1517 90 10	Other edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions of heading 1516, containing, by weight, more than 10 % but not more than 15 % of milkfats
1702 50 00	Chemically pure fructose
2005 80 00	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>) prepared or preserved otherwise than by vinegar or acetic acid, not frozen other than products of heading 2006
2905 43 00	Mannitol
2905 44	D-glucitol (sorbitol)
Ex3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives: Egg albumin:
ex 3502 11	Dried:
3502 11 90	Other than unfit, or to be rendered unfit, for human consumption
ex 3502 19	Other:
3502 19 90	Other than unfit, or to be rendered unfit, for human consumption
ex 3502 20	Milk albumin, including concentrates of two or more whey proteins:
	Other than unfit, or to be rendered unfit, for human consumption
3502 20 91	Dried (for example, in sheets, scales, flakes, powder)
3502 20 99	Other

Status: Point in time view as at 31/01/2020.

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3505 10 10	Dextrins
3505 10 90	Modified starches other than dextrins, excluding esterified or etherified starches
3505 20	Glues based on starches, or on dextrins or other modified starches
3809 10	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, with a basis of amylaceous substances, not elsewhere specified or included
3824 60	Sorbitol other than of subheading 2905 44

ANNEX V **U.K.**

AGRICULTURAL PRODUCTS, AS REFERRED TO IN ARTICLE 11(1)(A)⁰

CN code	Description of the agricultural products
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter
ex 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, not flavoured or containing added fruit, nuts or cocoa
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
ex 0405	Butter and other fats and oils derived from milk
a	Agricultural products taken into account when used in the unprocessed state or after processing or considered to have been used in the manufacturing of the goods listed in Table 1 of Annex I.
b	Excluding wheat and meslin seed falling within subheading 1001 11 00, 1001 91 10, 1001 91 20 and 1001 91 90, rye seed falling within subheading 1002 10 00, barley seed falling within subheading 1003 10 00, oats seed falling within subheading 1004 10 00, maize seed falling within subheading 1005 10, rice for sowing falling within subheading 1006 10 10, sorghum seed falling within subheading 1007 10 and millet seed falling within subheading 1008 21 00.

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0407 21 00	Poultry eggs, in shell, fresh, of fowls of the species <i>Gallus domesticus</i> , other than for hatching
0709 99 60	Sweetcorn, fresh or chilled
0712 90 19	Dried sweetcorn, whole, cut, sliced, broken or in powder, but not further prepared, other than hybrid sweet corn for sowing
Chapter 10	Cereals ^b
1701	Cane or beet sugar and chemically pure sucrose, in solid form
1703	Molasses resulting from the extraction or refining of sugar
a	Agricultural products taken into account when used in the unprocessed state or after processing or considered to have been used in the manufacturing of the goods listed in Table 1 of Annex I.
b	Excluding wheat and meslin seed falling within subheading 1001 11 00, 1001 91 10, 1001 91 20 and 1001 91 90, rye seed falling within subheading 1002 10 00, barley seed falling within subheading 1003 10 00, oats seed falling within subheading 1004 10 00, maize seed falling within subheading 1005 10, rice for sowing falling within subheading 1006 10 10, sorghum seed falling within subheading 1007 10 and millet seed falling within subheading 1008 21 00.

ANNEX VI **U.K.**

CORRELATION TABLE

This Regulation	Regulation (EC) No 1216/2009	Regulation (EC) No 614/2009
Article 1, first paragraph	Article 1	Article 1
Article 1, second paragraph	Article 3	—
Article 2(a)	Article 2(1), first subparagraph, point (a)	—
Article 2(b)	Article 2(1), first subparagraph, point (b)	—
Article 2(c)	Article 2(1), second subparagraph	—
Article 2(d)	—	—
Article 2(e)	Article 2(2)(a) and (c)	—
Article 2 (f)	Article 2(2)(b)	—
Article 2(g)	—	—
Article 2(h)	—	—
Article 2(i)	—	—
Article 2(j)	—	—
Article 2(k)	—	—

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Article 2(1)	—	—
Article 3	Article 4(1)	—
—	Article 4(3)	Article 8(1)
—	Article 4(2)	Article 8(2)
—	Article 4(4)	—
Article 4	Article 5	—
Article 5	Article 11	Article 3
Article 6(1)	—	Article 2(1)
Article 6(2)	—	Article 2(2)
Article 6(3)	—	Article 2(3), first sentence
Article 6(4)	—	—
Article 7	—	Article 2(3), second sentence
Article 8	—	Article 2(4)
Article 9	—	Article 2(4)
Article 10(1)	Article 6(1) and Article 7(1)	—
—	Article 6(2)	—
Article 10(2)	Article 6(3)	—
Article 11	Article 14 first paragraph	—
Article 12(a) (b) (c)	Article 6(4) and Article 14 second paragraph	—
Article 12(d)	Article 6(4) and 15(1)	—
Article 13(1), (2) and (3)	Article 6(4), Article 6(6), Article 7(2), (3) and (4), Article 14, first paragraph	—
Article 13(2)	Article 14, second paragraph	—
Article 14(1)	—	Article 4(1)
Article 14(2)	—	Article 4(2), second subparagraph and Article 4(3)
Article 14(3)	—	—
Article 14(4)	—	Article 4(2), first subparagraph and Article 4(3)
Article 15(1)	—	Article 4(1) and (4)
Article 15(2)	—	—
Article 16	—	Article 4(1) and (4)
Article 17	Article 10	—

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Article 18	Article 12(1), first and second subparagraphs	—
Article 19	Article 12(1), third and fourth subparagraph	—
Article 20	Article 12(1), third subparagraph	—
—	Article 12(2)	—
Article 21	—	Article 7
Article 22(1)	Article 8(1) and (2)	—
Article 22(2)	—	—
Article 23	—	—
Article 24(1)	Article 8(3), second subparagraph	—
Article 24(2)	—	—
Article 25	—	—
Article 26	Article 8(3), first subparagraph	—
Article 27	Article 8(3), first subparagraph	—
Article 28	Article 8(5)	—
Article 29	—	—
Article 30	—	—
Article 31	Article 8(3), first subparagraph, 8(5) and (6)	—
Article 32	Article 8(3), first subparagraph, Article 8(5) and (6)	—
Article 33	Article 9	Article 5
Article 34(1)	Article 8(4), first subparagraph	—
Article 34(2)	Article 8(4), second subparagraph	—
Article 35	Article 18, Article 6(5) and Article 8(4), third subparagraph	—
Article 36	Article 13	—
Article 37	Article 19	Article 10
Article 38	—	—
Article 39	Article 15(2)	—

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Article 40	—	—
Article 41	—	—
Article 42	Article 16	—
Article 43	Article 16	—
Article 44	Article 16	—
—	Article 17	—
Article 45	Article 20	Article 11
Article 46	Article 21(1)	Article 12
—	Article 21(2)	
—	—	Article 6
—	—	Article 9
Annex I	Annex II	Article 1
Annex II	—	—
Annex III	—	—
Annex IV	Annex III	Article 1
Annex V	Annex I	
—	Annex IV	Annex I
Annex VI	Annex V	Annex II

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