
Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

ANNEX I

COMBINED NOMENCLATURE

PART TWO

SCHEDULE OF CUSTOMS DUTIES

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes

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

CHAPTER 28

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

Notes

1. Except where the context otherwise requires, the headings of this chapter apply only to:
 - (a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

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- (b) the products mentioned in (a) above dissolved in water;
 - (c) the products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) the products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) the products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates, of inorganic bases (heading 2842), organic products included in headings 2843 to 2846 and 2852 and carbides (heading 2849), only the following compounds of carbon are to be classified in this chapter:
- (a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 2811);
 - (b) halide oxides of carbon (heading 2812);
 - (c) carbon disulphide (heading 2813);
 - (d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);
 - (e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2853) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of note 1 to Section VI, this chapter does not cover:
- (a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) organo-inorganic compounds other than those mentioned in note 2 above;
 - (c) products mentioned in note 2, 3, 4 or 5 to Chapter 31;
 - (d) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;
 - (e) artificial graphite (heading 3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2,5 g each, of the halides of the alkali or alkaline-earth metals, of heading 3824;

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- (f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), or precious metals or precious-metal alloys of Chapter 71;
 - (g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 9001).
4. Chemically defined complex acids consisting of a non-metal acid of sub-chapter II and a metal acid of sub-chapter IV are to be classified in heading 2811.
5. Headings 2826 to 2842 apply only to metal or ammonium salts or peroxysalts.

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

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

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

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

7. Heading 2853 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 3818.

Subheading note

1. For the purposes of subheading 2852 10, the expression 'chemically defined' means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of note 1 to Chapter 28 or paragraphs (a) to (h) of note 1 to Chapter 29.

Additional note

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

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

ORGANIC CHEMICALS

Notes

1. Except where the context otherwise requires, the headings of this chapter apply only to:
 - (a) separate chemically defined organic compounds, whether or not containing impurities;
 - (b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;
 - (d) the products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) the products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for a specific use rather than for general use;
 - (f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) the products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for a specific use rather than for general use;
 - (h) the following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotizable amines and their salts.
2. This chapter does not cover:
 - (a) goods of heading 1504 or crude glycerol of heading 1520;
 - (b) ethyl alcohol (heading 2207 or 2208);
 - (c) methane or propane (heading 2711);
 - (d) the compounds of carbon mentioned in note 2 to Chapter 28;
 - (e) immunological products of heading 3002;

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- (f) urea (heading 3102 or 3105);
 - (g) colouring matter of vegetable or animal origin (heading 3203), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);
 - (h) enzymes (heading 3507);
 - (ij) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 3606);
 - (k) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; or
 - (l) optical elements, for example, of ethylenediamine tartrate (heading 9001).
3. Goods which could be included in two or more of the headings of this chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

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

5.

- (A) The esters of acid-function organic compounds of sub-chapters I to VII with organic compounds of these sub-chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to note 1 to Section VI and note 2 to Chapter 28:
 - (1) inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound;
 - (2) salts formed between organic compounds of sub-chapters I to X or heading 2942 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the chapter; and
 - (3) coordination compounds, other than products classifiable in sub-chapter XI or heading 2941, are to be classified in the heading which occurs last in

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numerical order in Chapter 29, among those appropriate to the fragments formed by ‘cleaving’ of all metal bonds, other than metal-carbon bonds.

- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

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

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

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

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

Subheading notes

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

CN code	Description	Conventional rate of duty (%)	Supplementary unit
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CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes

1. This chapter does not cover:
 - (a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 2106 or 3824);
 - (c) plasters specially calcined or finely ground for use in dentistry (heading 2520);
 - (d) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 3301);
 - (e) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;
 - (f) soap or other products of heading 3401 containing added medicaments;
 - (g) preparations with a basis of plaster for use in dentistry (heading 3407); or
 - (h) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).
2. For the purposes of heading 3002, the expression 'immunological products' applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumour-necrosis factors (TNF), growth factors (GF), hematopoietins and colony-stimulating factors (CSF).
3. For the purposes of headings 3003 and 3004 and of note 4(d) to this chapter, the following are to be treated:
 - (a) as unmixed products:
 - (1) unmixed products dissolved in water;
 - (2) all goods of Chapter 28 or 29; and
 - (3) simple vegetable extracts of heading 1302, merely standardised or dissolved in any solvent;
 - (b) as products which have been mixed:
 - (1) colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of the nomenclature:

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- (a) sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
- (b) sterile laminaria and sterile laminaria tents;
- (c) sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) blood-grouping reagents;
- (f) dental cements and other dental fillings; bone reconstruction cements;
- (g) first-aid boxes and kits;
- (h) chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides;
- (ij) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading notes

1. For the purposes of subheadings 3002 13 and 3002 14, the following are to be treated:
 - (a) as unmixed products, pure products, whether or not containing impurities;
 - (b) as products which have been mixed:
 - (1) the products mentioned in (a) above dissolved in water or in other solvents;
 - (2) the products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.
2. Subheadings 3003 60 and 3004 60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients : amodiaquine (INN); artelinic acid or its salts; artenimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperazine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Additional note

1. Heading 3004 includes herbal medicinal preparations and preparations based on the following active substances: vitamins, minerals, essential amino-acids or fatty acids, in packings for retail sale. These preparations are classified in heading 3004 if they

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bear on the label, packaging or on the accompanying user directions the following statements of:

- (a) the specific diseases, ailments or their symptoms for which the product is to be used;
- (b) the concentration of active substance or substances contained therein;
- (c) dosage; and
- (d) mode of application.

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

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

CN code	Description	Conventional rate of duty (%)	Supplementary unit
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included		
300120	Extracts of glands or other organs or of their secretions		
30012010	Of human origin	Free	—
30012090	Other	Free	—
300190	Other		
30019020	Of human origin	Free	—
Other			
30019091	Heparin and its salts	Free	—

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30019098	Other	Free	—
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products		
Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes			
30021100	Malaria diagnostic test kits	Free	—
30021200	Antisera and other blood fractions	Free	—
30021300	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Free	—
30021400	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Free	—
30021500	Immunological products, put up in measured doses or in forms or packings for retail sale	Free	—
30021900	Other	Free	—

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30022000	Vaccines for human medicine	Free	—
30023000	Vaccines for veterinary medicine	Free	—
300290	Other		
30029010	Human blood	Free	—
30029030	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	Free	—
30029050	Cultures of micro-organisms	Free	—
30029090	Other	Free	—
3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale		
30031000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	—
30032000	Other, containing antibiotics	Free	—
Other, containing hormones or other products of heading 2937			
30033100	Containing insulin	Free	—
30033900	Other	Free	—

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Other, containing alkaloids or derivatives thereof			
30034100	Containing ephedrine or its salts	Free	—
30034200	Containing pseudoephedrine (INN) or its salts	Free	—
30034300	Containing norephedrine or its salts	Free	—
30034900	Other	Free	—
30036000	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Free	—
30039000	Other	Free	—
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale		
30041000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	—
30042000	Other, containing antibiotics	Free	—
Other, containing hormones or other products of heading 2937			

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30043100	Containing insulin	Free	—
30043200	Containing corticosteroid hormones, their derivatives or structural analogues	Free	—
30043900	Other	Free	—
Other, containing alkaloids or derivatives thereof			
30044100	Containing ephedrine or its salts	Free	—
30044200	Containing pseudoephedrine (INN) or its salts	Free	—
30044300	Containing norephedrine or its salts	Free	—
30044900	Other	Free	—
30045000	Other, containing vitamins or other products of heading 2936	Free	—
30046000	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Free	—
30049000	Other	Free	—
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes		
30051000	Adhesive dressings and other articles	Free	—

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	having an adhesive layer		
300590	Other		
30059010	Wadding and articles of wadding	Free	—
Other			
Of textile materials			
30059031	Gauze and articles of gauze	Free	—
30059050	Other	Free	—
30059099	Other	Free	—
3006	Pharmaceutical goods specified in note 4 to this chapter		
300610	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable		
30061010	Sterile surgical catgut	Free	—
30061030	Sterile surgical or dental adhesion barriers, whether or not absorbable	6,5 ⁽³⁾	—
30061090	Other	Free	—
30062000	Blood-grouping reagents	Free	—
30063000	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be	Free	—

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	administered to the patient		
30064000	Dental cements and other dental fillings; bone reconstruction cements	Free	—
30065000	First-aid boxes and kits	Free	—
30066000	Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	Free	—
30067000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6,5 ⁽³⁾	—
Other			
30069100	Appliances identifiable for ostomy use	6,5 ⁽³⁾	—
30069200	Waste pharmaceuticals	Free	—

CHAPTER 31

FERTILISERS

Notes

1. This chapter does not cover:
 - (a) animal blood of heading 0511;
 - (b) separate chemically defined compounds (other than those answering to the descriptions in note 2(a), 3(a), 4(a) or 5 below); or
 - (c) cultured potassium chloride crystals (other than optical elements) weighing not less than 2,5 g each, of heading 3824; optical elements of potassium chloride (heading 9001).

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2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
- (a) goods which answer to one or other of the descriptions given below:
- (1) sodium nitrate, whether or not pure;
 - (2) ammonium nitrate, whether or not pure;
 - (3) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (4) ammonium sulphate, whether or not pure;
 - (5) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (6) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (7) calcium cyanamide, whether or not pure or treated with oil;
 - (8) urea, whether or not pure;
- (b) fertilisers consisting of any of the goods described in (a) above mixed together;
- (c) fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances;
- (d) liquid fertilisers consisting of the goods of subparagraph (a)(2) or (8) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
- (a) goods which answer to one or other of the descriptions given below:
- (1) basic slag;
 - (2) natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;
 - (3) superphosphates (single, double or triple);
 - (4) calcium hydrogenorthophosphate containing not less than 0,2 % by weight of fluorine calculated on the dry anhydrous product;
- (b) fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit;
- (c) fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
- (a) goods which answer to one or other of the descriptions given below:
- (1) crude natural potassium salts (for example, carnallite, kainite and sylvite);

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- (2) potassium chloride, whether or not pure, except as provided in note 1(c) above;
- (3) potassium sulphate, whether or not pure;
- (4) magnesium potassium sulphate, whether or not pure;
- (b) fertilisers consisting of any of the goods described in (a) above mixed together.
- 5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 3105.
- 6. For the purposes of heading 3105, the term ‘other fertilisers’ applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

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

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

310230	Ammonium nitrate, whether or not in aqueous solution		
31023010	In aqueous solution	6,5	kg N
31023090	Other	6,5	kg N
310240	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances		
31024010	With a nitrogen content not exceeding 28 % by weight	6,5	kg N
31024090	With a nitrogen content exceeding 28 % by weight	6,5	kg N
31025000	Sodium nitrate	6,5 ⁽⁷⁾	kg N
31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate	6,5	kg N
31028000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6,5	kg N
31029000	Other, including mixtures not specified in the foregoing subheadings	6,5	kg N
3103	Mineral or chemical fertilisers, phosphatic		
Superphosphates			
31031100	Containing by weight 35 % or more of diphosphorus pentoxide (P ₂ O ₅)	4,8	kg P ₂ O ₅
31031900	Other	4,8	kg P ₂ O ₅
31039000	Other	Free	kg P ₂ O ₅
3104	Mineral or chemical fertilisers, potassic		
310420	Potassium chloride		

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

31042010	With a potassium content evaluated as K ₂ O, by weight, not exceeding 40 % on the dry anhydrous product	Free	kg K ₂ O
31042050	With a potassium content evaluated as K ₂ O, by weight, exceeding 40 % but not exceeding 62 % on the dry anhydrous product	Free	kg K ₂ O
31042090	With a potassium content evaluated as K ₂ O, by weight, exceeding 62 % on the dry anhydrous product	Free	kg K ₂ O
31043000	Potassium sulphate	Free	kg K ₂ O
31049000	Other	Free	kg K ₂ O
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		
31051000	Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6,5	—
310520	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium		
31052010	With a nitrogen content exceeding 10 % by weight on	6,5	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	the dry anhydrous product		
31052090	Other	6,5	—
31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	6,5	—
31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6,5	—
Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus			
31055100	Containing nitrates and phosphates	6,5	—
31055900	Other	6,5	—
31056000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3,2	—
310590	Other		
31059020	With a nitrogen content exceeding 10 % by weight on the dry anhydrous product	6,5 ⁽⁸⁾	—
31059080	Other	3,2 ⁽⁸⁾	—

CHAPTER 32

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

Notes

1. This chapter does not cover:

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

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

CN code	Description	Conventional	Supplementary
		rate of duty (%)	unit
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives		
32011000	Quebracho extract	Free	—
32012000	Wattle extract	6,5 ⁽¹⁰⁾	—
320190	Other		
32019020	Sumach extract, vallonina extract, oak	5,8	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	extract or chestnut extract		
32019090	Other	5,3	—
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning		
32021000	Synthetic organic tanning substances	5,3	—
32029000	Other	5,3	—
320300	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this chapter based on colouring matter of vegetable or animal origin		
32030010	Colouring matter of vegetable origin and preparations based thereon	Free	—
32030090	Colouring matter of animal origin and preparations based thereon	2,5	—
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic		

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined		
Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter			
32041100	Disperse dyes and preparations based thereon	6,5	—
32041200	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	6,5	—
32041300	Basic dyes and preparations based thereon	6,5	—
32041400	Direct dyes and preparations based thereon	6,5	—
32041500	Vat dyes (including those usable in that state as pigments) and preparations based thereon	6,5	—
32041600	Reactive dyes and preparations based thereon	6,5	—
32041700	Pigments and preparations based thereon	6,5	—
32041900	Other, including mixtures of colouring matter of two or more of the subheadings 3204 11 to 3204 19	6,5	—
32042000	Synthetic organic products of a kind	6	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	used as fluorescent brightening agents		
32049000	Other	6,5	—
32050000	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	6,5	—
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined		
Pigments and preparations based on titanium dioxide			
32061100	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6	—
32061900	Other	6,5	—
32062000	Pigments and preparations based on chromium compounds	6,5	—
Other colouring matter and other preparations			
32064100	Ultramarine and preparations based thereon	6,5	—
32064200	Lithopone and other pigments and preparations based on zinc sulphide	6,5	—
320649	Other		
32064910	Magnetite	4,9 ⁽³⁾	—
32064970	Other	6,5	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

32065000	Inorganic products of a kind used as luminophores	5,3	—
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes		
32071000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6,5	—
320720	Vitrifiable enamels and glazes, engobes (slips) and similar preparations		
32072010	Engobes (slips)	5,3	—
32072090	Other	6,3	—
32073000	Liquid lustres and similar preparations	5,3	—
320740	Glass frit and other glass, in the form of powder, granules or flakes		
32074040	Glass in the form of flakes of a length of 0,1 mm or more but not exceeding 3,5 mm and of a thickness of 2 micrometres or more but not exceeding 5 micrometres; glass, in the form of powder or granules, containing by weight 99 % or more of silicon dioxide	Free	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

32074085	Other	3,7	—
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter		
320810	Based on polyesters		
32081010	Solutions as defined in note 4 to this chapter	6,5	—
32081090	Other	6,5	—
320820	Based on acrylic or vinyl polymers		
32082010	Solutions as defined in note 4 to this chapter	6,5	—
32082090	Other	6,5	—
320890	Other		
Solutions as defined in note 4 to this chapter			
32089011	Polyurethane of 2,2'-(<i>tert</i> -butylimino)diethanol and 4,4'-methylenedicyclohexyl diisocyanate, in the form of a solution in <i>N,N</i> -dimethylacetamide, containing by weight 48 % or more of polymer	Free	—
32089013	Copolymer of <i>p</i> -cresol and divinylbenzene, in the form of a solution in <i>N,N</i> -dimethylacetamide, containing by weight	Free	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	48 % or more of polymer		
32089019	Other	6,5	—
Other			
32089091	Based on synthetic polymers	6,5	—
32089099	Based on chemically modified natural polymers	6,5	—
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium		
32091000	Based on acrylic or vinyl polymers	6,5	—
32099000	Other	6,5	—
321000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather		
32100010	Oil paints and varnishes (including enamels and lacquers)	6,5	—
32100090	Other	6,5	—
32110000	Prepared driers	6,5	—
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or		

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	packings for retail sale		
32121000	Stamping foils	6,5	—
32129000	Other	6,5	—
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings		
32131000	Colours in sets	6,5	—
32139000	Other	6,5	—
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like		
321410	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings		
32141010	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	5	—
32141090	Painters' fillings	5	—
32149000	Other	5	—
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid		
Printing ink			
32151100	Black	6,5	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

32151900	Other	6,5	—
321590	Other		
32159020	Ink cartridges (without an integrated print head) for insertion into apparatus of subheadings 8443 31, 8443 32 or 8443 39, and incorporating mechanical or electrical components; solid ink in engineered shapes for insertion into apparatus of subheadings 8443 31, 8443 32 or 8443 39	Free	—
32159070	Other	6,5	—

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes

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

CN code	Description	Conventional rate of	Supplementary unit
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Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

		duty (%)	
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils		
Essential oils of citrus fruit			
330112	Of orange		
33011210	Not deterpenated	7	—
33011290	Deterpenated	4,4	—
330113	Of lemon		
33011310	Not deterpenated	7	—
33011390	Deterpenated	4,4	—
330119	Other		
33011920	Not deterpenated	7	—
33011980	Deterpenated	4,4	—
Essential oils other than those of citrus fruit			
330124	Of peppermint (<i>Mentha piperita</i>)		
33012410	Not deterpenated	Free	—
33012490	Deterpenated	2,9	—
330125	Of other mints		
33012510	Not deterpenated	Free	—
33012590	Deterpenated	2,9	—
330129	Other		

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

Of clove, niaouli and ylang-ylang			
33012911	Not deterpenated	Free	—
33012931	Deterpenated	2,9 ⁽¹¹⁾	—
Other			
33012941	Not deterpenated	Free	—
Deterpenated			
33012971	Of geranium; of jasmin; of vetiver	2,3	—
33012979	Of lavender or of lavandin	2,9	—
33012991	Other	2,9 ⁽¹¹⁾	—
33013000	Resinoids	2	—
330190	Other		
33019010	Terpenic by-products of the deterpenation of essential oils	2,3	—
Extracted oleoresins			
33019021	Of liquorice and hops	3,2	—
33019030	Other	Free	—
33019090	Other	3	—
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages		
330210	Of a kind used in the food or drink industries		
Of a kind used in the drink industries			

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

Preparations containing all flavouring agents characterising a beverage			
33021010	Of an actual alcoholic strength by volume exceeding 0,5 %	17,3 MIN 1 €/ % vol/ hl	— ⁽¹⁵⁾
Other			
33021021	Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12,8	—
33021029	Other	9 + EA ⁽⁴⁾	—
33021040	Other	Free	—
33021090	Of a kind used in the food industries	Free	—
330290	Other		
33029010	Alcoholic solutions	Free	—
33029090	Other	Free	—
330300	Perfumes and toilet waters		
33030010	Perfumes	Free	—
33030090	Toilet waters	Free	—
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations		
33041000	Lip make-up preparations	Free	—
33042000	Eye make-up preparations	Free	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

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

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

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

CHAPTER 34

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

Notes

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

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

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

The heading does not apply to:

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

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

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

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

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

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

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	of petroleum oils or of oils obtained from bituminous minerals		
Containing petroleum oils or oils obtained from bituminous minerals			
34031100	Preparations for the treatment of textile materials, leather, furskins or other materials	4,6	—
340319	Other		
34031910	Containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals but not as the basic constituent	6,5	—
34031920	Lubricants having a bio-based ⁽¹⁴⁾ carbon content of at least 25 % by mass and which are biodegradable at a level of at least 60 %	4,6	—
34031980	Other	4,6	—
Other			
34039100	Preparations for the treatment of textile materials, leather, furskins or other materials	4,6	—
34039900	Other	4,6	—
3404	Artificial waxes and prepared waxes		
34042000	Of poly(oxyethylene) (polyethylene glycol)	Free	—
34049000	Other	Free	—
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar		

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404		
34051000	Polishes, creams and similar preparations, for footwear or leather	Free	—
34052000	Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork	Free	—
34053000	Polishes and similar preparations for coachwork, other than metal polishes	Free	—
34054000	Scouring pastes and powders and other scouring preparations	Free	—
340590	Other		
34059010	Metal polishes	Free	—
34059090	Other	Free	—
34060000	Candles, tapers and the like	Free	—
34070000	Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a	Free	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

basis of plaster (of calcined gypsum or calcium sulphate)		
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CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

Notes

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

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

Additional note

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

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

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

350190	Other		
35019010	Casein glues	8,3	—
35019090	Other	6,4	—
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives		
Egg albumin			
350211	Dried		
35021110	Unfit, or to be rendered unfit, for human consumption ⁽⁵⁾	Free	—
35021190	Other	123,5 €/100 kg/net ⁽¹⁾	—
350219	Other		
35021910	Unfit, or to be rendered unfit, for human consumption ⁽⁵⁾	Free	—
35021990	Other	16,7 €/100 kg/net ⁽¹⁾	—
350220	Milk albumin, including concentrates of two or more whey proteins		
35022010	Unfit, or to be rendered unfit, for human consumption ⁽⁵⁾	Free	—
Other			
35022091	Dried (for example, in sheets, scales, flakes, powder)	123,5 €/100 kg/net	—
35022099	Other	16,7 €/100 kg/net	—
350290	Other		
Albumins, other than egg albumin and milk albumin (lactalbumin)			

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

35029020	Unfit, or to be rendered unfit, for human consumption ⁽⁵⁾	Free	—
35029070	Other	6,4	—
35029090	Albuminates and other albumin derivatives	7,7	—
350300	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501		
35030010	Gelatin and derivatives thereof	7,7	—
35030080	Other	7,7	—
350400	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed		
35040010	Concentrated milk proteins specified in additional note 1 to this chapter	3,4	—
35040090	Other	3,4	—
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches		
350510	Dextrins and other modified starches		

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

35051010	Dextrins	9 + 17,7 €/100 kg/net	—
Other modified starches			
35051050	Starches, esterified or etherified	7,7	—
35051090	Other	9 + 17,7 €/100 kg/net	—
350520	Glues		
35052010	Containing, by weight, less than 25 % of starches or dextrins or other modified starches	8,3 + 4,5 €/100 kg/net MAX 11,5	—
35052030	Containing, by weight, 25 % or more but less than 55 % of starches or dextrins or other modified starches	8,3 + 8,9 €/100 kg/net MAX 11,5	—
35052050	Containing, by weight, 55 % or more but less than 80 % of starches or dextrins or other modified starches	8,3 + 14,2 €/100 kg/ net MAX 11,5	—
35052090	Containing, by weight, 80 % or more of starches or dextrins or other modified starches	8,3 + 17,7 €/100 kg/ net MAX 11,5	—
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg		
35061000	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	6,5	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

Other			
350691	Adhesives based on polymers of headings 3901 to 3913 or on rubber		
35069110	Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	Free	—
35069190	Other	6,5	—
35069900	Other	6,5	—
3507	Enzymes; prepared enzymes not elsewhere specified or included		
35071000	Rennet and concentrates thereof	6,3	—
350790	Other		
35079030	Lipoprotein lipase; aspergillus alkaline protease	Free	—
35079090	Other	6,3	—

CHAPTER 36

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

Notes

1. This chapter does not cover separate chemically defined compounds other than those described in note 2(a) or (b) below.
2. The expression ‘articles of combustible materials’ in heading 3606 applies only to:
 - (a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

(c) resin torches, firelighters and the like.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
36010000	Propellant powders	5,7	—
36020000	Prepared explosives, other than propellant powders	6,5	—
360300	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators		
36030020	Safety fuses	6	—
36030030	Detonating fuses	6	—
36030040	Percussion caps	6,5	—
36030050	Detonating caps	6,5	—
36030060	Igniters	6,5	—
36030080	Electric detonators	6,5	—
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles		
36041000	Fireworks	6,5	—
36049000	Other	6,5	—
36050000	Matches, other than pyrotechnic articles of heading 3604	6,5	—
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter		
36061000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters	6,5	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	and of a capacity not exceeding 300 cm ³		
360690	Other		
36069010	Ferro-cerium and other pyrophoric alloys in all forms	6	—
36069090	Other	6,5	—

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes

1. This chapter does not cover waste or scrap.
2. In this chapter, the word ‘photographic’ relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

Additional notes

1. In the case of sound films imported in two bands (the band bearing only the images and the band used for recording the sound), each band is to be classified in its appropriate heading.
2. The expression ‘newsreels’ (subheading 3706 90 52) is to be taken to apply to films of length of less than 330 m, and depicting current events of a political, sporting, military, scientific, literary, folkloric, touristic, society, etc., nature.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs		
37011000	For X-ray	6,5	m ²
37012000	Instant print film	6,5	p/st
37013000	Other plates and film, with any side exceeding 255 mm	Free	m ²

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

Other			
37019100	For colour photography (polychrome)	6,5	—
37019900	Other	Free	—
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed		
37021000	For X-ray	6,5	m ²
Other film, without perforations, of a width not exceeding 105 mm			
370231	For colour photography (polychrome)		
37023191	Colour negative film: — of a width of 75 mm or more but not exceeding 105 mm and — of a length of 100 m or more for the manufacture of instant-picture film-packs ⁽²⁾	Free	m
37023197	Other	6,5	m
370232	Other, with silver halide emulsion		
Of a width not exceeding 35 mm			
37023210	Microfilm; film for the graphic arts	6,5	—
37023220	Other	5,3	—
37023285	Of a width exceeding 35 mm	6,5	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

37023900	Other	6,5	—
Other film, without perforations, of a width exceeding 105 mm			
37024100	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	6,5	m ²
37024200	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	6,5	m ²
37024300	Of a width exceeding 610 mm and of a length not exceeding 200 m	6,5	m ²
37024400	Of a width exceeding 105 mm but not exceeding 610 mm	6,5	m ²
Other film, for colour photography (polychrome)			
37025200	Of a width not exceeding 16 mm	5,3	—
37025300	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5,3	p/st
37025400	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5	p/st
37025500	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5,3	m

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

37025600	Of a width exceeding 35 mm	6,5	—
Other			
370296	Of a width not exceeding 35 mm and of a length not exceeding 30 m		
37029610	Microfilm; film for the graphic arts	6,5	—
37029690	Other	5,3	p/st
370297	Of a width not exceeding 35 mm and of a length exceeding 30 m		
37029710	Microfilm; film for the graphic arts	6,5	—
37029790	Other	5,3	m
37029800	Of a width exceeding 35 mm	6,5	—
3703	Photographic paper, paperboard and textiles, sensitised, unexposed		
37031000	In rolls of a width exceeding 610 mm	6,5	—
37032000	Other, for colour photography (polychrome)	6,5	—
37039000	Other	6,5	—
370400	Photographic plates, film, paper, paperboard and textiles, exposed but not developed		
37040010	Plates and film	Free	—
37040090	Other	6,5	—
370500	Photographic plates and film, exposed and developed, other than cinematographic film		
37050010	For offset reproduction	5,3	—
37050090	Other	Free	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

3706	Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack		
370610	Of a width of 35 mm or more		
37061020	Consisting only of soundtrack; negatives; intermediate positives	Free	m
37061099	Other positives	6,5 ⁽¹²⁾	m
370690	Other		
37069052	Consisting only of soundtrack; negatives; intermediate positives; newsreels	Free	m
Other, of a width of			
37069091	Less than 10 mm	Free	m
37069099	10 mm or more	5,4 ⁽¹³⁾	m
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use		
37071000	Sensitising emulsions	6	—
370790	Other		
37079020	Developers and fixers	Free	—
37079090	Other	Free	—

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

1. This chapter does not cover:
 - (a) separate chemically defined elements or compounds with the exception of the following:
 - (1) artificial graphite (heading 3801);
 - (2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;
 - (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);
 - (4) certified reference materials specified in note 2 below;
 - (5) products specified in note 3(a) or 3(c) below;
 - (b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally, heading 2106);
 - (c) slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of note 3(a) or 3(b) to Chapter 26 (heading 2620);
 - (d) medicaments (heading 3003 or 3004); or
 - (e) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2.
 - (A) For the purpose of heading 3822, the expression ‘certified reference materials’ means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
 - (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the nomenclature.
3. Heading 3824 includes the following goods which are not to be classified in any other heading of the nomenclature:
 - (a) cultured crystals (other than optical elements) weighing not less than 2,5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) fusel oil; Dippel's oil;
 - (c) ink removers put up in packings for retail sale;
 - (d) stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and
 - (e) ceramic firing testers, fusible (for example, Seger cones).

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

4. Throughout the nomenclature, ‘municipal waste’ means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term ‘municipal waste’, however, does not cover:
- (a) individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the nomenclature;
 - (b) industrial waste;
 - (c) waste pharmaceuticals, as defined in note 4(k) to Chapter 30; or
 - (d) clinical waste, as defined in note 6(a) below.
5. For the purposes of heading 3825, ‘sewage sludge’ means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6. For the purposes of heading 3825, the expression ‘other wastes’ applies to:
- (a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) waste organic solvents;
 - (c) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) other wastes from chemical or allied industries.
- The expression ‘other wastes’ does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).
7. For the purposes of heading 3826, the term ‘biodiesel’ means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Subheading notes

1. Subheadings 3808 52 and 3808 59 cover only goods of heading 3808, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); penta-and-octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

(ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808 59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2. Subheadings 3808 61 to 3808 69 cover only goods of heading 3808, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
3. Subheadings 3824 81 to 3824 88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.
4. For the purposes of subheadings 3825 41 and 3825 49, ‘waste organic solvents’ are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures		
38011000	Artificial graphite	3,6	—
380120	Colloidal or semi-colloidal graphite		
38012010	Colloidal graphite in suspension in oil; semi-colloidal graphite	6,5	—
38012090	Other	4,1	—
38013000	Carbonaceous pastes for electrodes and	5,3	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	similar pastes for furnace linings		
38019000	Other	3,7	—
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black		
38021000	Activated carbon	3,2	—
38029000	Other	5,7	—
380300	Tall oil, whether or not refined		
38030010	Crude	Free	—
38030090	Other	4,1	—
38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803	5	—
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent		
380510	Gum, wood or sulphate turpentine oils		
38051010	Gum turpentine	4	—
38051030	Wood turpentine	3,7	—
38051090	Sulphate turpentine	3,2	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

380590	Other		
38059010	Pine oil	3,7	—
38059090	Other	3,4	—
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums		
38061000	Rosin and resin acids	5	—
38062000	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	4,2	—
38063000	Ester gums	6,5	—
38069000	Other	4,2	—
380700	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch		
38070010	Wood tar	2,1	—
38070090	Other	4,6	—
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)		

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

Goods specified in subheading note 1 to this chapter			
38085200	DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	6	—
38085900	Other	6	—
Goods specified in subheading note 2 to this chapter			
38086100	In packings of a net weight content not exceeding 300 g	6	—
38086200	In packings of a net weight content exceeding 300 g but not exceeding 7,5 kg	6	—
38086900	Other	6	—
Other			
380891	Insecticides		
38089110	Based on pyrethroids	6	—
38089120	Based on chlorinated hydrocarbons	6	—
38089130	Based on carbamates	6	—
38089140	Based on organophosphorus compounds	6	—
38089190	Other	6	—
380892	Fungicides		
Inorganic			
38089210	Preparations based on copper compounds	4,6	—
38089220	Other	6	—
Other			
38089230	Based on dithiocarbamates	6	—
38089240	Based on benzimidazoles	6	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

38089250	Based on diazoles or triazoles	6	—
38089260	Based on diazines or morpholines	6	—
38089290	Other	6	—
380893	Herbicides, anti-sprouting products and plant-growth regulators		
Herbicides			
38089311	Based on phenoxy-phytohormones	6	—
38089313	Based on triazines	6	—
38089315	Based on amides	6	—
38089317	Based on carbamates	6	—
38089321	Based on dinitroaniline derivatives	6	—
38089323	Based on derivatives of urea, of uracil or of sulphonylurea	6	—
38089327	Other	6	—
38089330	Anti-sprouting products	6	—
38089390	Plant-growth regulators	6,5	—
380894	Disinfectants		
38089410	Based on quaternary ammonium salts	6	—
38089420	Based on halogenated compounds	6	—
38089490	Other	6	—
380899	Other		
38089910	Rodenticides	6	—
38089990	Other	6	—
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for		

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included		
380910	With a basis of amylaceous substances		
38091010	Containing by weight less than 55 % of such substances	8,3 + 8,9 €/100 kg/net MAX 12,8	—
38091030	Containing by weight 55 % or more but less than 70 % of such substances	8,3 + 12,4 €/100 kg/ net MAX 12,8	—
38091050	Containing by weight 70 % or more but less than 83 % of such substances	8,3 + 15,1 €/100 kg/ net MAX 12,8	—
38091090	Containing by weight 83 % or more of such substances	8,3 + 17,7 €/100 kg/ net MAX 12,8	—
Other			
38099100	Of a kind used in the textile or like industries	6,3	—
38099200	Of a kind used in the paper or like industries	6,3	—
38099300	Of a kind used in the leather or like industries	6,3	—
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or		

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	coatings for welding electrodes or rods		
38101000	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	6,5	—
381090	Other		
38109010	Preparations of a kind used as cores or coatings for welding electrodes and rods	4,1	—
38109090	Other	5	—
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils		
Anti-knock preparations			
381111	Based on lead compounds		
38111110	Based on tetraethyl-lead	6,5	—
38111190	Other	5,8	—
38111900	Other	5,8	—
Additives for lubricating oils			
38112100	Containing petroleum oils or oils obtained from bituminous minerals	5,3	—
38112900	Other	5,8	—
38119000	Other	5,8	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics		
38121000	Prepared rubber accelerators	6,3	—
381220	Compound plasticisers for rubber or plastics		
38122010	Reaction mixture containing benzyl 3-isobutyryloxy-1-isopropyl-2,2-dimethylpropyl phthalate and benzyl 3-isobutyryloxy-2,2,4-trimethylpentyl phthalate	Free	—
38122090	Other	6,5	—
Anti-oxidising preparations and other compound stabilisers for rubber or plastics			
38123100	Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	6,5	—
381239	Other		
38123910	Anti-oxidising preparations	6,5	—
38123990	Other	6,5	—
38130000	Preparations and charges for fire-extinguishers; charged fire-	6,5	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	extinguishing grenades		
381400	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers		
38140010	Based on butyl acetate	6,5	—
38140090	Other	6,5	—
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included		
Supported catalysts			
38151100	With nickel or nickel compounds as the active substance	6,5	—
38151200	With precious metal or precious-metal compounds as the active substance	6,5	—
381519	Other		
38151910	Catalyst in the form of grains of which 90 % or more by weight have a particle-size not exceeding 10 micrometres, consisting of a mixture of oxides on a magnesium-silicate support, containing by weight: — 20 % or more but not more than 35 % of copper and — 2 % or more but not more than 3 % of bismuth,	Free	—

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	and of an apparent specific gravity of 0,2 or more but not exceeding 1,0		
38151990	Other	6,5	—
381590	Other		
38159010	Catalyst consisting of ethyltriphenylphosphonium acetate in the form of a solution in methanol	Free	—
38159090	Other	6,5	—
38160000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	2,7	—
381700	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 2707 or 2902		
38170050	Linear alkylbenzenes	6,3	—
38170080	Other	6,3	—
381800	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics		
38180010	Doped silicon	Free	—
38180090	Other	Free	—
38190000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	6,5	—

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38200000	Anti-freezing preparations and prepared de-icing fluids	6,5	—
38210000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	5	—
38220000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Free	—
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols		
Industrial monocarboxylic fatty acids; acid oils from refining			
38231100	Stearic acid	5,1	—
38231200	Oleic acid	4,5	—
38231300	Tall oil fatty acids	2,9	—
382319	Other		
38231910	Distilled fatty acids	2,9	—
38231930	Fatty acid distillate	2,9	—
38231990	Other	2,9	—
38237000	Industrial fatty alcohols	3,8	—
3824	Prepared binders for foundry moulds or cores; chemical products and		

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included		
38241000	Prepared binders for foundry moulds or cores	6,5	—
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	5,3	—
38244000	Prepared additives for cements, mortars or concretes	6,5	—
382450	Non-refractory mortars and concretes		
38245010	Concrete ready to pour	6,5	—
38245090	Other	6,5	—
382460	Sorbitol other than that of subheading 2905 44		
In aqueous solution			
38246011	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7,7 + 16,1 €/100 kg/net	—
38246019	Other	9,6 + 37,8 €/100 kg/net ⁽⁹⁾	—
Other			
38246091	Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7,7 + 23 €/100 kg/net	—
38246099	Other	9,6 + 53,7 €/100 kg/net ⁽⁹⁾	—
Mixtures containing halogenated derivatives of			

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

methane, ethane or propane			
38247100	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	6,5	—
38247200	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6,5	—
38247300	Containing hydrobromofluorocarbons (HBFCs)	6,5	—
38247400	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	6,5	—
38247500	Containing carbon tetrachloride	6,5	—
38247600	Containing 1,1,1-trichloroethane (methyl chloroform)	6,5	—
38247700	Containing bromomethane (methyl bromide) or bromochloromethane	6,5	—
382478	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or		

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

	hydrochlorofluorocarbons (HCFCs)		
38247810	Containing only 1,1,1-trifluoroethane and pentafluoroethane ⁽⁶⁾	6,5	—
38247820	Containing only 1,1,1-trifluoroethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane ⁽⁶⁾	6,5	—
38247830	Containing only difluoromethane and pentafluoroethane ⁽⁶⁾	6,5	—
38247840	Containing only difluoromethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane ⁽⁶⁾	6,5	—
38247880	Containing unsaturated hydrofluorocarbons ⁽⁶⁾	6,5	—
38247890	Other ⁽⁶⁾	6,5	—
38247900	Other	6,5	—
Goods specified in subheading note 3 to this chapter			
38248100	Containing oxirane (ethylene oxide)	6,5	—
38248200	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6,5	—
38248300	Containing tris(2,3-dibromopropyl) phosphate	6,5	—
38248400	Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO)	6,5	—

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	(clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)		
38248500	Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	6,5	—
38248600	Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	6,5	—
38248700	Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	6,5	—
38248800	Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	6,5	—
Other			
38249100	Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	6,5	—
382499	Other		

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38249910	Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	5,7	—
38249915	Ion-exchangers	6,5	—
38249920	Getters for vacuum tubes	6	—
38249925	Pyrolignites (for example, of calcium); crude calcium tartrate; crude calcium citrate	5,1	—
38249930	Naphthenic acids, their water-insoluble salts and their esters	3,2	—
Other			
38249945	Anti-scaling and similar compounds	6,5	—
38249950	Preparations for electroplating	6,5	—
38249955	Mixtures of mono-, di- and tri-, fatty acid esters of glycerol (emulsifiers for fats)	6,5	—
Cartridges and refills, filled, for electronic cigarettes; preparations for use in cartridges and refills for electronic cigarettes			
38249956	Containing products of subheading 2939 79 10	6,5	—
38249957	Other	6,5	—
38249958	Nicotine patches (transdermal systems), intended to	Free	—

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	assist smokers to stop smoking		
Products and preparations for pharmaceutical or surgical uses			
38249961	Intermediate products of the antibiotics manufacturing process obtained from the fermentation of <i>Streptomyces tenebrarius</i> , whether or not dried, for use in the manufacture of human medicaments of heading 3004 ⁽²⁾	Free	—
38249962	Intermediate products from the manufacture of monensin salts	Free	—
38249964	Other	6,5	—
38249965	Auxiliary products for foundries (other than those of subheading 3824 10 00)	6,5	—
38249970	Fireproofing, waterproofing and similar protective preparations used in the building industry	6,5	—
Other			
38249975	Lithium niobate wafer, undoped	Free	—
38249980	Mixture of amines derived from dimerised fatty acids, of an average molecular weight of 520 or more but not exceeding 550	Free	—
38249985	3-(1-Ethyl-1-methylpropyl)isoxazol-5-ylamine, in the form of a solution in toluene	Free	—

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38249986	Mixtures consisting mainly of dimethyl methylphosphonate, oxirane and diphosphorus pentaoxide	6,5	—
Chemical products or preparations, predominantly composed of organic compounds, not elsewhere specified or included			
38249992	In the form of a liquid at 20 °C	6,5	—
38249993	Other	6,5	—
38249996	Other	6,5	—
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter		
38251000	Municipal waste	6,5	—
38252000	Sewage sludge	6,5	—
38253000	Clinical waste	6,5	—
Waste organic solvents			
38254100	Halogenated	6,5	—
38254900	Other	6,5	—
38255000	Wastes of metal-pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6,5	—
Other wastes from chemical or allied industries			
38256100	Mainly containing organic constituents	6,5	—
38256900	Other	6,5	—

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382590	Other		
38259010	Alkaline iron oxide for the purification of gas	5	—
38259090	Other	6,5	—
382600	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals		
38260010	Fatty-acid mono-alkyl esters, containing by weight 96,5 % or more of esters (FAMAE)	6,5	—
38260090	Other	6,5	—

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI. (See end of Document for details)

- (1) WTO tariff quota.
- (2) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).
- (3) Autonomous rate of duty: Free.
- (4) See Annex 1.
- (5) Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.
- (6) Statistical TARIC codes: see Annex 10.
- (7) Rate of duty for ‘natural Chilean sodium nitrate’ (TARIC code 3102 50 00 10): Free. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.
- (8) Rate of duty for ‘natural Chilean potassic sodium nitrate consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of potassium nitrate may be as high as 44 %), of a total nitrogen content not exceeding 16,3 % by weight on the dry, anhydrous product’ (TARIC codes 3105 90 20 10 and 3105 90 80 10): Free. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.
- (9) *Ad valorem* duty rate reduced to 9 % (autonomous suspension) for an indefinite period.
- (10) *Ad valorem* duty rate reduced to 3 % (autonomous suspension) for an indefinite period.
- (11) Autonomous rate of duty: 2,3.
- (12) Autonomous rate of duty: 5 €/100 m.
- (13) Autonomous rate of duty: 3,5 €/100 m.
- (14) Definition according to the EN 16575 standard.
- (15) Upon import into the European Union, the supplementary unit applied for duty purposes is l alc. 100 %.

Changes to legislation:

There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577, SECTION VI.