



COMMISSION OF THE EUROPEAN COMMUNITIES

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2005/0021 (ACC)

Proposal for a

**COUNCIL DECISION**

**on the position to be taken by the Community in the Association Council established by the Europe Agreement between the European Communities and Bulgaria concerning the improvements of the trade arrangements for processed agricultural products**

(presented by the Commission)

## EXPLANATORY MEMORANDUM

Under the terms of Article 20 of the Europe Agreement between the European Communities and their Member States, of the one part, and Bulgaria, of the other part, approved by the Decision of the Council and of the Commission (94/908/EC, ECSC, Euratom) of 19 December 1994<sup>1</sup>, Protocol 3 lays down the trade arrangements for processed agricultural products listed therein. This Protocol was replaced by the provisions of Annex G to the the Protocol adjusting trade aspects of the Europe Agreement<sup>2</sup>. Protocol 3 was last amended by Association Council Decision EC-Bulgaria No 2/2002<sup>3</sup>.

In December 2002, the Council authorised the Commission to enter into negotiations with Bulgaria with a view to improving the trade arrangement for processed agricultural products in preparation for accession.

On 22 March 2004, the two parties reached a draft agreement, which envisages immediate or progressive liberalisation of the duties for certain processed agricultural products. For certain sensitive processed agricultural products, duty free quotas, based on traditional trade, are envisaged. For imports outside of these quotas, the duties would be reduced on a yearly basis. Processed agricultural products would not be eligible for export refunds.

The results of these negotiations were already implemented unilaterally by both Parties. For the Community, the relevant measures were taken by Council Regulation (EC) No 1676/2004 of 24 September 2004 adopting autonomous and transitional measures concerning the importation of certain processed agricultural products originating in Bulgaria and the exportation of certain processed products to Bulgaria<sup>4</sup>.

It seems nevertheless appropriate to confirm the agreement by a formal decision of the Association Council. The Association Council can decide under Protocol 3 on the extension of the list of processed agricultural products, on amendments of the duties and on increases in or abolition of the tariff quotas.

Therefore, the Council is invited to adopt the proposal for a Council Decision on the position to be taken by the Community in the Association Council with the aim to implement the results of the negotiations which will lead to the improvement of certain trade arrangements under Protocol 3.

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<sup>1</sup> OJ L 358, 31.12.1994, p. 3

<sup>2</sup> OJ L 112, 29.4.1999, p. 3.

<sup>3</sup> OJ L 18, 23.1.2003, p. 21

<sup>4</sup> OJ L 301, 28.9.2004, p. 1

Proposal for a

**COUNCIL DECISION**

**on the position to be taken by the Community in the Association Council established by the Europe Agreement between the European Communities and Bulgaria concerning the improvements of the trade arrangements for processed agricultural products**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 133 in conjunction with the second subparagraph of Article 300(2) thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) The Europe Agreement<sup>5</sup> establishes an association between the European Communities and their Member States, of the one part, and Bulgaria, of the other part. Its Protocol 3 to this Agreement, as replaced by the Protocol adjusting trade aspects of the Europe Agreement<sup>6</sup>, establishes the trade arrangements for processed agricultural products.
- (2) New trade improvements have recently been negotiated which aim to improve economic convergence in preparation for accession and lay down concessions in the form of either complete liberalisation of trade for certain processed agricultural products, reduction of duties or tariff quotas. For imports outside of these quotas, the duties should be reduced on a yearly basis. For certain imports outside of the quotas the current trade provisions continue to apply.
- (3) Under Protocol 3, the Association Council shall decide on any amendment of the duties mentioned in the annexes to this Agreement and on the increase in or abolition of tariff quotas. The duties applied may be reduced in response to reductions resulting from mutual concessions relating to processed agricultural products.
- (4) For the importation of certain goods no customs duties should be applied. For certain other goods tariff quotas should be opened; those quotas should be reduced by the quantities of goods subject to the tariff quotas from 1 October 2004 used in accordance with Council Regulation (EC) No 1676/2004 of 24 September 2004 adopting autonomous and transitional measures concerning the importation of certain processed

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<sup>5</sup> OJ L 358, 31.12.1994, p. 3

<sup>6</sup> OJ L 112, 29.4.1999, p. 3.

agricultural products originating in Bulgaria and the exportation of certain processed products to Bulgaria<sup>7</sup>.

- (5) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code<sup>8</sup> provide the procedures for managing the tariff quotas to be used in chronological order of the dates of the customs declarations. These procedures should be applicable for imports under the Association Council Decision,

HAS DECIDED AS FOLLOWS:

*Article 1*

The position to be taken by the Community in the Association Council established by the Europe Agreement between the Communities and Bulgaria concerning bilateral trade of processed agricultural products shall be based on a draft Decision of the Association Council attached as Annex to this Decision.

*Article 2*

The tariff quotas set out in Annex III of the Decision of the Association Council shall be managed, after the entry into force of the Decision of the Association Council, by the Commission in accordance with Articles 308a, 308b and 308c of Regulation (EEC) No 2454/93.

Done at Brussels,

*For the Council  
The President*

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<sup>7</sup> OJ L 301, 28.9.2004, p. 1

<sup>8</sup> OJ L 253, 11.10.1993, p. 1, as last amended by Regulation (EC) No 2286/2003 (OJ L 343, 31.12.2003, p. 1).

## ANNEX

Draft

**DECISION No... /2005 OF THE EC-BULGARIA ASSOCIATION COUNCIL  
of ... 2005  
concerning the improvement of the trade arrangements for processed agricultural  
products provided in Protocol 3 of the Europe Agreement**

THE ASSOCIATION COUNCIL,

Having regard to the Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Bulgaria, of the other part<sup>9</sup>, and in particular Article 1(2) of Protocol 3 thereto,

*Whereas:*

- (1) Protocol 3, as replaced by the Protocol adjusting trade aspects of the Europe Agreement<sup>10</sup>, lays down the trade arrangements for processed agricultural products between the Community and Bulgaria. Protocol 3 has last been amended by Association Council Decision EC-Bulgaria No 2/2002<sup>11</sup>.
- (2) New trade improvements have recently been negotiated to facilitate economic convergence in preparation for accession and lay down concessions in the form of complete liberalisation of trade for certain processed agricultural products, reduced duties or tariff quotas for others.
- (3) Under Article 1 (2) of Protocol 3, the Association Council decides on any amendment to the duties referred to in the Annexes to the Protocol and on the increase in or abolition of tariff quotas. The duties applied may be reduced in response to reductions resulting from mutual concessions relating to processed agricultural products.
- (4) For the importation of certain goods no customs duties should be applied. For certain other goods tariff quotas should be opened; those quotas should be reduced by the quantities of goods subject to the tariff quotas from 1 October 2004 used in accordance with Council Regulation (EC) No 1676/2004 of 24 September 2004 adopting autonomous and transitional measures concerning the importation of certain processed agricultural products originating in Bulgaria and the exportation of certain processed products to Bulgaria<sup>12</sup> and in accordance with the Bulgarian Council of Minister's Decree No 262 of 27.09.2004 as last amended by Decree 293 of 2.11.2004.

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<sup>9</sup> OJ L 358, 31.12.1994, p. 3.

<sup>10</sup> OJ L 112, 29.4.1999, p. 3.

<sup>11</sup> OJ L 18, 23.1.2003, p. 23; State Gazette No 87, 13.9.2002

<sup>12</sup> OJ L 301, 28.9.2004, p. 1

- (5) For processed agricultural products no export refunds should be granted under Commission Regulation (EC) No 1520/2000 of 13 July 2000 laying down common detailed rules for the application of the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, and the criteria for fixing the amount of such refunds<sup>13</sup>.
- (6) For processed agricultural products originating in Bulgaria and exported to the Community no export refunds should be granted,

HAS DECIDED AS FOLLOWS:

#### *Article 1*

From 1 October 2004, the customs duties set out in Annex I are applicable to the importation into the Community of goods originating in Bulgaria listed in that Annex.

From 1 October 2004, the customs duties set out in Annex II are applicable to the importation into Bulgaria of goods originating in the Community listed in that Annex.

#### *Article 2*

Processed agricultural products not listed in Annex I to the Treaty originating in the Community and exported to Bulgaria shall not be eligible for export refunds granted under Commission Regulation (EC) No 1520/2000.

Processed agricultural products not listed in Annex I to the Treaty originating in Bulgaria and exported to the Community shall not be eligible for export refunds in Bulgaria.

Where technical requirements need to be adopted as a consequence of the abolition of export refunds, they shall be decided, as the case may be, by the Commission or by national Bulgarian legislation.

#### *Article 3*

The tariff quotas referred to in Annex III and Annex IV shall be opened from 1 October to 31 December 2004 and from 1 January to 31 December of the following years under the conditions laid down therein.

The volumes for the year 2004 shall be reduced on a pro rata basis according to the period, to one fourth, except for tariff quotas under Order No 09.5463, No 09.5487 and No 09.5479.

The quantities benefiting from tariff quotas opened under Regulation (EC) No 1676/2004 and put in free circulation from 1 October 2004 shall be fully counted against the quantities provided in the tariff quotas set out in Annex III.

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<sup>13</sup> OJ L 177, 15.7.2000, p. 1. Regulation as last amended by Regulation (EC) No 740/2003 (OJ L 106, 29.4.2003, p. 12).

The quantities benefiting from tariff quotas under Order No 09.5463, Order No 09.5487 and Order No 09.5479 opened under Regulation (EC) No. 1446/2002, and put in free circulation from 1 January to 30 September 2004, shall be fully counted against the quantities provided in the corresponding tariff quotas set out in Annex III.

The quantities benefiting from tariff quotas in Bulgaria and put into free circulation from 1 October 2004 shall be fully counted against the quantities provided in the tariff quotas set out in Annex IV.

*Article 4*

This decision shall enter into force on the first day of the month following its adoption.

Done at Brussels,

*For the Association Council  
The President*

## ANNEX I

### Duties applicable upon imports into the Community of goods originating in Bulgaria

CN Code (1)	Description (2)	Duty			
		(3)	(4)	(5)	(6)
		From 1.10. to 31.12.2004 (%)	From 1.1. to 31.12.2005 (%)	From 1.1. to 31.12.2006 (%)	From 1.1. 2007 onward (%)
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:				
0403 10	-Yoghurt:				
	--Flavoured or containing added fruit, nuts or cocoa:				
	---In powder, granules or other solid forms, of a milk fat content, by weight:				
0403 10 51	----Not exceeding 1,5%	0%+64.1€/100kg	0	0	0
0403 10 53	----Exceeding 1,5% but not exceeding 27%	0%+87.9€/100kg	0	0	0
0403 10 59	----Exceeding 27%	0%+113.9€/100kg	0	0	0
	---Other, of a milk fat content, by weight:				
0403 10 91	----Not exceeding 3%	0%+8.3€/100kg	0	0	0
0403 10 93	----Exceeding 3% but not exceeding 6%	0%+11.4€/100kg	0	0	0
0403 10 99	----Exceeding 6%	0%+17.9€/100kg	0	0	0
0403 90	-Other:				
	--Flavoured or containing added fruit, nuts or cocoa:				
	---In powder, granules or other solid forms, of a milkfat content, by weight:				
0403 90 71	----Not exceeding 1,5%	0%+64.1€/100kg	0	0	0
0403 90 73	----Exceeding 1,5% but not exceeding 27%	0%+87.9€/100kg	0	0	0
0403 90 79	----Exceeding 27%	0%+113.9€/100kg	0	0	0
	---Other, of a milkfat content, by weight:				
0403 90 91	----Not exceeding 3	0%+8.3€/100kg	0	0	0
0403 90 93	----Exceeding 3% but not exceeding 6%	0%+11.4€/100kg	0	0	0
0403 90 99	----Exceeding 6%	0%+17.9€/100kg	0	0	0
0405	Butter and other fats and oils derived from milk; dairy spreads:				
0405 20	-Dairy spreads:				
0405 20 10	--Of a fat content, by weight, of 39% or more but less than 60%	0	0	0	0
0509 00	Natural sponges of animal origin:				
0509 00 90	-Other	0	0	0	0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:				
0710 40 00	-Sweet corn	0	0	0	0
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:				
0711 90	-Other vegetables; mixtures of vegetables:				
	--Vegetables:				
0711 90 30	---Sweet corn	0	0	0	0
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:				
	-Vegetable saps and extracts:				
1302 13 00	--Of hops	0	0	0	0
1302 20	-Pectic substances, pectinates and pectates:				
1302 20 10	--Dry	0	0	0	0
1302 20 90	--Other	0	0	0	0



CN Code	Description	Duty			
		(3)	(4)	(5)	(6)
(1)	(2)	From 1.10. to 31.12.2004 (%)	From 1.1. to 31.12.2005 (%)	From 1.1. to 31.12.2006 (%)	From 1.1. 2007 onward (%)
1505	Wool grease and fatty substances derived therefrom (including lanolin):				
1505 00 10	-Wool grease, crude	0	0	0	0
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:				
1517 10	-Margarine, excluding liquid margarine:				
1517 10 10	--Containing, by weight, more than 10% but not more than 15% of milk fats	0%+19.1€/100kg	0%+12.7€/100kg	0%+6.3€/100kg	0
1517 90	-Other:				
1517 90 10	--Containing, by weight, more than 10% but not more than 15% of milk fats	0%+19.1€/100kg	0	0	0
1517 90 93	---Other: ---Edible mixtures or preparations of a kind used as mould-release preparations	1.9	0	0	0
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:				
1518 00 10	-Linoxyn	0	0	0	0
1518 00 91	--Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	0	0	0	0
1518 00 95	---Other: ---Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	0	0	0	0
1518 00 99	---Other	0	0	0	0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:				
1521 90	-Other:				
1521 90 99	---Other	0	0	0	0
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:				
1522 00 10	-Degras	0	0	0	0
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:				
1702 50 00	-Chemically pure fructose	0	0	0	0
1702 90	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:				
1702 90 10	--Chemically pure maltose	0	0	0	0
1704	Sugar confectionery (including white chocolate), not containing cocoa:				
1704 10	-Chewing gum, whether or not sugar-coated: --Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose):				
1704 10 11	---Gum in strips	0	0	0	0

CN Code (1)	Description (2)	Duty			
		(3)	(4)	(5)	(6)
		From 1.10. to 31.12.2004 (%)	From 1.1. to 31.12.2005 (%)	From 1.1. to 31.12.2006 (%)	From 1.1. 2007 onward (%)
1704 10 19	---Other	0	0	0	0
	--Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose):				
1704 10 91	---Gum in strips	0	0	0	0
1704 10 99	---Other	0	0	0	0
1704 90	-Other:				
1704 90 10	--Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	0	0	0	0
1704 90 30	--White chocolate	0	0	0	0
	--Other:				
1704 90 51	---Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	0	0	0	0
1704 90 55	---Throat pastilles and cough drops	0	0	0	0
1704 90 61	---Sugar coated (panned) goods	0	0	0	0
	---Other:				
1704 90 65	----Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery	0	0	0	0
1704 90 71	----Boiled sweets whether or not filled	0	0	0	0
1704 90 75	----Toffees, caramels and similar sweets	0	0	0	0
	----Other:				
1704 90 81	----Compressed tablets	0	0	0	0
Ex 1704 90 99 (Code taric 1704 90 99 10)	----Other (excluding products containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose))	0	0	0	0
1806	Chocolate and other food preparations containing cocoa:				
1806 10	-Cocoa powder, containing added sugar or other sweetening matter:				
1806 10 20	--Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0	0	0	0
1806 10 30	--Containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0	0	0	0
1806 20	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:				
1806 20 10	--Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milk fat	0	0	0	0
1806 20 30	--Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milk fat	0	0	0	0
	--Other:				
1806 20 50	---Containing 18% or more by weight of cocoa butter	0	0	0	0
1806 20 70	---Chocolate milk crumb	0	0	0	0
Ex 1806 20 80 (Code taric 1806 20 80 10)	---Chocolate flavour coating, (excluding products containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose))	0	0	0	0
Ex 1806 20 95 (Code taric 1806 20 95 10)	---Other, (excluding products containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose))	0	0	0	0

CN Code	Description	Duty			
		(1)	(2)	(3)	(4)
		From 1.10. to 31.12.2004 (%)	From 1.1. to 31.12.2005 (%)	From 1.1. to 31.12.2006 (%)	From 1.1. 2007 onward (%)
1806 31 00	-Other, in blocks, slabs or bars: --Filled	(*)	0	0	0
1806 32	--Not filled:				
1806 32 10	---With added cereal, fruit or nuts	(*)	0	0	0
1806 32 90	---Other	(*)	0	0	0
1806 90	-Other:				
	--Chocolate and chocolate products: ---Chocolates, whether or not filled:				
1806 90 11	----Containing alcohol	(*)	0	0	0
1806 90 19	----Other	(*)	0	0	0
	---Other:				
1806 90 31	----Filled	(*)	0	0	0
1806 90 39	----Not filled	(*)	0	0	0
1806 90 50	--Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	(*)	0	0	0
1806 90 60	--Spreads containing cocoa	(*)	0	0	0
1806 90 70	--Preparations containing cocoa for making beverages	(*)	0	0	0
Ex 1806 90 90 (Code taric 1806 90 90 11 and 1806 90 90 91)	--Other, (excluding products containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose))	(*)	0	0	0
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:				
1901 10 00	-Preparations for infant use, put up for retail sale	0	0	0	0
1901 20 00	-Mixes and doughs for the preparation of bakers' wares of heading 1905	0	0	0	0
1901 90	-Other:				
	--Malt extract:				
1901 90 11	---With a dry extract content of 90% or more by weight	0	0	0	0
1901 90 19	---Other	0	0	0	0
	--Other:				
1901 90 91	---Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5% milk fat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	0	0	0	0
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:				
	-Uncooked pasta, not stuffed or otherwise prepared:				
1902 11 00	--Containing eggs	0	0	0	0
1902 19	--Other:				
1902 19 10	---Containing no common wheat flour or meal	0	0	0	0
1902 19 90	---Other	0	0	0	0
1902 20	-Stuffed pasta, whether or not cooked or otherwise prepared:				

CN Code	Description	Duty			
		(3)	(4)	(5)	(6)
(1)	(2)	From 1.10. to 31.12.2004 (%)	From 1.1. to 31.12.2005 (%)	From 1.1. to 31.12.2006 (%)	From 1.1. 2007 onward (%)
	--Other:				
1902 20 91	---Cooked	0	0	0	0
1902 20 99	---Other	0	0	0	0
1902 30	-Other pasta:				
1902 30 10	--Dried	0	0	0	0
1902 30 90	--Other	0	0	0	0
1902 40	-Couscous:				
1902 40 10	--Unprepared	0	0	0	0
1902 40 90	--Other	0	0	0	0
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0	0	0	0
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:				
1904 10	-Prepared foods obtained by the swelling or roasting of cereals or cereal products:				
1904 10 10	--Obtained from maize	0	0	0	0
1904 10 30	--Obtained from rice	0	0	0	0
1904 10 90	--Other	0	0	0	0
1904 20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:				
1904 20 10	--Preparation of the Müsli type based on unroasted cereal flakes	0	0	0	0
	--Other:				
1904 20 91	---Obtained from maize	0	0	0	0
1904 20 95	---Obtained from rice	0	0	0	0
1904 20 99	---Other	0	0	0	0
1904 30 00	- Bulgur wheat	0	0	0	0
1904 90	-Other:				
1904 90 10	--Rice	0	0	0	0
1904 90 80	--Other	0	0	0	0
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:				
1905 10 00	-Crispbread	0	0	0	0
1905 20	-Gingerbread and the like:				
1905 20 10	--Containing by weight less than 30% of sucrose (including invert sugar expressed as sucrose)	0	0	0	0
1905 20 30	--Containing by weight 30% or more but less than 50% of sucrose (including invert sugar expressed as sucrose)	0	0	0	0
1905 20 90	--Containing by weight 50% or more of sucrose (including invert sugar expressed as sucrose)	0	0	0	0
	-Sweet biscuits; waffles and wafers:				
1905 31	--Sweet biscuits:				
	---Completely or partially coated or covered with chocolate or other preparations containing cocoa:				
1905 31 11	----In immediate packings of a net content not exceeding 85g	0	0	0	0
1905 31 19	----Other	0	0	0	0
	---Other:				
1905 31 30	----Containing 8% or more by weight of milk fats	0	0	0	0
	----Other:				

CN Code	Description	Duty			
		(1)	(2)	(3)	(4)
		From 1.10. to 31.12.2004 (%)	From 1.1. to 31.12.2005 (%)	From 1.1. to 31.12.2006 (%)	From 1.1. 2007 onward (%)
1905 31 91	----Sandwich biscuits	0	0	0	0
1905 31 99	----Other	0	0	0	0
1905 32	---Waffles and wafers:				
1905 32 05	---- with a water content exceeding 10% by weight	0	0	0	0
	---Other				
	----Completely or partially coated or covered with chocolate or other preparations containing cocoa:				
1905 32 11	----In immediate packings of a net content not exceeding 85g	0	0	0	0
1905 32 19	----Other	0	0	0	0
	----Other:				
1905 32 91	----Salted, whether or not filled	0	0	0	0
1905 32 99	----Other	0	0	0	0
1905 40	-Rusks, toasted bread and similar toasted products:				
1905 40 10	--Rusks	0	0	0	0
1905 40 90	--Other	0	0	0	0
1905 90	-Other:				
1905 90 10	--Matzos	0	0	0	0
1905 90 20	--Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	0	0	0	0
	--Other:				
1905 90 30	---Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugars and not more than 5% of fat	0	0	0	0
1905 90 45	---Biscuits	0	0	0	0
1905 90 55	---Extruded or expanded products, savoury or salted	0	0	0	0
	---Other:				
1905 90 60	----With added sweetening matter	0	0	0	0
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:				
2001 90	-Other:				
2001 90 30	--Sweet corn (Zea mays var. saccharata)	0	0	0	0
2001 90 40	--Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	0	0	0	0
2001 90 60	--Palm hearts	0	0	0	0
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:				
2004 10	-Potatoes:				
	--Other:				
2004 10 91	---In the form of flour, meal or flakes	0	0	0	0
2004 90	-Other vegetables and mixtures of vegetables:				
2004 90 10	--Sweet corn(Zea mays var. saccharata)	0	0	0	0
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:				
2005 20	-Potatoes:				
2005 20 10	--In the form of flour, meal or flakes	0	0	0	0
2005 80 00	-Sweet corn(Zea mays var. saccharata)	0	0	0	0
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:				
	-Nuts, groundnuts and other seeds, whether or not mixed together:				
2008 11	--Groundnuts:				
2008 11 10	---Peanut butter	0	0	0	0

CN Code	Description	Duty			
		(3)	(4)	(5)	(6)
(1)	(2)	From 1.10. to 31.12.2004 (%)	From 1.1. to 31.12.2005 (%)	From 1.1. to 31.12.2006 (%)	From 1.1. 2007 onward (%)
2008 91 00	--Palm hearts	0	0	0	0
2008 99	--Other:				
2008 99 85	-----Maize (corn), other than sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	0	0	0	0
2008 99 91	-----Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch	0	0	0	0
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: -Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:				
2101 11	--Extracts, essences and concentrates:				
2101 11 11	---With a coffee-based dry matter content of 95% or more by weight	0	0	0	0
2101 11 19	---Other	0	0	0	0
2101 12	--Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:				
2101 12 92	---Preparations with a basis of these extracts, essences or concentrates of coffee	0	0	0	0
2101 12 98	---Other	0	0	0	0
2101 20	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:				
2101 20 20	--Extracts, essences or concentrates	0	0	0	0
	--Preparations:				
2101 20 98	---Other	0	0	0	0
2101 30	-Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: --Roasted chicory and other roasted coffee substitutes:				
2101 30 11	---Roasted chicory	0	0	0	0
2101 30 19	---Other	0	0	0	0
	--Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:				
2101 30 91	---Of roasted chicory	0	0	0	0
2101 30 99	---Other	0	0	0	0
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:				
2102 10	-Active yeasts:				
2102 10 10	--Culture yeast	0	0	0	0
	--Baker's yeast:				
2102 10 90	--Other	0	0	0	0
2102 20	-Inactive yeasts; other single-cell micro-organisms, dead: --Inactive yeasts:				
2102 20 11	---In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg.	0	0	0	0
2102 20 19	---Other	0	0	0	0
2102 30 00	-Prepared baking powders	0	0	0	0
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:				
2103 10 00	-Soya sauce	0	0	0	0
2103 20 00	-Tomato ketchup and other tomato sauces	2.5	0	0	0

CN Code	Description	Duty			
		(3)	(4)	(5)	(6)
(1)	(2)	From 1.10. to 31.12.2004 (%)	From 1.1. to 31.12.2005 (%)	From 1.1. to 31.12.2006 (%)	From 1.1. 2007 onward (%)
2103 30	-Mustard flour and meal and prepared mustard:				
2103 30 90	--Prepared mustard	0	0	0	0
2103 90	-Other:				
2103 90 90	--Other	0	0	0	0
2104	Soups and broths and preparations therefor; homogenised composite food preparations:				
2104 10	-Soups and broths and preparation therefor:				
2104 10 10	--Dried	3	0	0	0
2104 10 90	--Other	3	0	0	0
2104 20 00	-Homogenised composite food preparations	3.6	0	0	0
2105 00	Ice cream and other edible ice, whether or not containing cocoa:				
2105 00 10	-Containing no milk fats or containing less than 3% by weight of such fats	0%+13.5€/100kg Max 17.4% +8.4€/100kg	0	0	0
2105 00 91	-Containing by weight of milk fats: --3% or more but less than 7%	0%+25.9€/100kg Max 16.2% +6.3€/100kg	0	0	0
2105 00 99	--7% or more	0%+36.4€/100kg Max 16% + 6.2€/100kg	0	0	0
2106	Food preparations not elsewhere specified or included:				
2106 10	-Protein concentrates and textured protein substances:				
2106 10 20	--Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch	0	0	0	0
2106 10 80	--Other	0	0	0	0
2106 90	-Other:				
2106 90 10	-- Cheese fondues	0	0	0	0
2106 90 20	--Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	0	0	0	0
2106 90 92	--Other: ---Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch	0	0	0	0
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009:				
2202 10 00	-Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	0	0	0	0
2202 90	-Other:				
2202 90 10	--Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404	0	0	0	0
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:				
2205 10	-In containers holding 2 litres or less:				
2205 10 10	--Of an actual alcoholic strength by volume of 18% vol or less	0	0	0	0
2205 90	-Other:				

CN Code (1)	Description (2)	Duty			
		(3)	(4)	(5)	(6)
		From 1.10. to 31.12.2004 (%)	From 1.1. to 31.12.2005 (%)	From 1.1. to 31.12.2006 (%)	From 1.1. 2007 onward (%)
2205 90 10	--Of an actual alcoholic strength by volume of 18% vol or less	0	0	0	0
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:				
2403 10	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
2403 10 10	--In immediate packings of a net content not exceeding 500 g	50.5	33.7	16.8	0
2403 10 90	--Other	50.5	33.7	16.8	0
2403 91 00	--"Homogenized" or "reconstituted" tobacco	11.1	7.4	3.7	0
2403 99	--Other:				
2403 99 10	---Chewing tobacco and snuff	28	18.7	9.3	0
2403 99 90	---Other	11.1	7.4	3.7	0
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:				
3301 90	-Other:				
3301 90 10	--Terpenic by-products of the deterpenation of essential oils	0	0	0	0
3301 90 90	--Extracted oleoresins:				
3301 90 90	-- Other	0	0	0	0
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 a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:				
3302 10	-Of a kind used in the food or drink industries:				
	--Of the kind used in the drink industries:				
	---Preparations containing all flavouring agents characterising a beverage:				
	----Other:				
3302 10 21	-----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	0	0	0	0
3302 10 29	-----Other	0	0	0	0

(\*) Trade provision laid down in Protocol 3 should continue to apply



## ANNEX II

### Duties applicable upon imports into Bulgaria of goods originating in the Community

CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:				
0403 10	-Yoghurt:				
	--Flavoured or containing added fruit, nuts or cocoa:				
	---In powder, granules or other solid forms, of a milk fat content, by weight:				
0403 10 51	----Not exceeding 1,5%	32	22.4	12.8	
0403 10 53	----Exceeding 1,5% but not exceeding 27%	32	22.4	12.8	
0403 10 59	----Exceeding 27%	32	22.4	12.8	
	---Other, of a milk fat content, by weight:				
0403 10 91	----Not exceeding 3%	40	28	16	
0403 10 93	----Exceeding 3% but not exceeding 6%	40	28	16	
0403 10 99	----Exceeding 6%	40	28	16	0
0403 90	-Other:				
	--Flavoured or containing added fruit, nuts or cocoa:				
	---In powder, granules or other solid forms, of a milkfat content, by weight:				
0403 90 71	----Not exceeding 1,5%	32	22.4	12.8	
0403 90 73	----Exceeding 1,5% but not exceeding 27%	32	22.4	12.8	
0403 90 79	----Exceeding 27%	32	22.4	12.8	
	---Other, of a milkfat content, by weight:				
0403 90 91	----Not exceeding 3%	40	28	16	
0403 90 93	----Exceeding 3% but not exceeding 6%	40	28	16	
0403 90 99	----Exceeding 6%	40	28	16	
0405	Butter and other fats and oils derived from milk; dairy spreads:				
0405 20	-Dairy spreads:				
0405 20 10	--Of a fat content, by weight, of 39% or more but less than 60%	5.60	3.20	0	0
0405 20 30	--Of a fat content, by weight, of 60% or more but not exceeding 75%	5.60	3.20		
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	0	0	0	0
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:	0	0	0	0

CN Code	Description	Duties			
		(3)	(4)	(5)	(6)
(1)	(2)	1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
0502 10 00	-Pigs', hogs' or boars' bristles and hair and waste thereof				
0502 90 00	-Other				
0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	0	0	0	0
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:	0	0	0	0
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:				
0506 10 00	-Ossein and bones treated with acid	0	0	0	0
0506 90 00	-Other	0	0	0	0
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:	0	0	0	0
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	0	0	0	0
0509 00	Natural sponges of animal origin:	0	0	0	0
0510 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh chilled, frozen or otherwise provisionally preserved	0	0	0	0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:				
0710 40 00	-Sweet corn	18	12	6	0
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:				
0711 90	-Other vegetables; mixtures of vegetables:				
0711 90 30	---Sweet corn	0	0	0	0
0903 00 00	Maté	0	0	0	0
1212 20 00	Algae and seaweeds	0	0	0	0

CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: -Vegetable saps and extracts:				
1302 12 00	--Of liquorice	0	0	0	0
1302 13 00	--Of hops	0	0	0	0
1302 14 00	--Of pyrethrum or of the roots of plants containing rotenone	0	0	0	0
1302 19	--Other:				
1302 19 30	---Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	0	0	0	0
1302 19 91	---Other:				
1302 19 91	----Medicinal	0	0	0	0
1302 20	-Pectic substances and pectates:				
1302 20 10	--Dry	0	0	0	0
1302 20 90	--Other	0	0	0	0
	-Mucilages and thickeners, whether or not modified, derived from vegetable products:				
1302 31 00	--Agar-agar	0	0	0	0
1302 32	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or sugar seeds:				
1302 32 10	---Of locust beans or locust bean seeds	0	0	0	0
1404	Vegetable products not elsewhere specified or included				
1404 90 00	-Other	0	0	0	0
1505	Wool grease and fatty substances derived therefrom (including lanolin):				
1505 00 10	-Wool grease, crude	0	0	0	0
1505 00 90	-Other	0	0	0	0
1506 00 00	Other animal fats and oils of their fractions, whether or not refined, but not chemically modified	0	0	0	0
1515 90 15	Jojoba and oitica oils; myrtle wax and Japan wax; their fractions	0	0	0	0
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared				
1516 20	- Vegetable fats and oils and their fractions				
1516 20 10	--Hydrogenated castor oil, so called "opal-wax"	0	0	0	0
1516 20 91	--Other	0	0	0	0

CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:				
1517 90	-Other:				
1517 90 10	--Containing more than 10% but not more than 15% by weight of milk fats	16.80	11.2	5.6	0
	--Other:				
1517 90 93	---Edible mixtures or preparations of a kind used as mould release preparations	15	10	5	0
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:				
1518 00 10	-Linoxyn				
	--Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516	0	0	0	0
1518 00 91	---Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions				
1518 00 95	---Other				
1518 00 99					
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	0	0	0	0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:				
1521 10 00	- Vegetable waxes	0	0	0	0
1521 90	-Other	0	0	0	0
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:				
1522 00 10	-Degras	0	0	0	0
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:				
1702 50 00	-Chemically pure fructose	7	4	0	0
1702 90	-Other, including invert sugar:				
1702 90 10	--Chemically pure maltose	17.5	10	0	0

CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
1704 1704 10	Sugar confectionery (including white chocolate), not containing cocoa: -Chewing gum, whether or not sugar-coated: --Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose):				
1704 10 11 1704 10 19	---Gum in strips ---Other --Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose):	0	0	0	0
1704 10 91 1704 10 99	---Gum in strips ---Other				
1704 90	-Other:	23.6	15.7	7.8	0
1803	Cocoa paste, whether or not defatted:	0	0	0	0
1804 00 00	Cocoa butter, fat and oil	0	0	0	0
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	0	0	0	0
1806 1806 10	Chocolate and other food preparations containing cocoa: -Cocoa powder, containing added sugar or other sweetening matter:	26.2	17.5	8.7	0
1806 20	-Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: -Other, in blocks, slabs or bars:	18.7	12.5	6.2	0
1806 31 00	--Filled	18.7	12.5	6.2	0
1806 32	--Not filled	18.7	12.5	6.2	0
1806 90	-Other: --Chocolate and chocolate products:  ---Chocolates, whether or not filled:	16.8	11.2	5.6	0
1806 90 11 1806 90 19	----Containing alcohol ----Other ---Other:				
1806 90 31 1806 90 39	----filled ----Not filled				

CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
1806 90 50	--Sugar confectionery and substitutes therefore made from sugar substitution products, containing cocoa				
1806 90 60	--spreads containing Cocoa				
1806 90 70	--preparations containing Cocoa for making beverages				
ex 1806 90 90	--Other, (excluding products containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose))				
ex 1806 9090	--Other, (containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	22.5	22.5	22.5	0
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:				
1901 10 00	-Preparations for infant use, put up for retail sale	0	0	0	0
1901 20 00	-Mixes and doughs for the preparation of bakers' wares of heading 1905	24.5	14	0	0
1901 90	-Other:				
1901 90 11	--Malt extract:				
1901 90 11	---With a dry extract content of 90% or more by weight	21	12	0	0
1901 90 19	---Other	21	12	0	0
1901 90 91	--Other:				
1901 90 91	---Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5% milk fat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	5.6	3.2	0	0
1901 90 99	---Other	5.6	3.2	0	0
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:				
1902 11 00	-Uncooked pasta, not stuffed or otherwise prepared:				
1902 11 00	--Containing eggs				
1902 19	--Other:				
1902 20	-Stuffed pasta, whether or not cooked or otherwise prepared:				
		20	15	10	0

CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
1902 30	--Other pasta				
1902 40	-Couscous				
1903 00 00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0	0	0	0
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:				
1904 10	-Prepared foods obtained by the swelling or roasting of cereals or cereal products:	15.7	9	0	0
1904 20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	17.5	10	0	0
1904 30 00	Bulgur wheat	17.5	10	0	0
1904 90	-Other:	17.5	10	0	0
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:				
1905 10 00	-Crispbread	9	6	3	
1905 20	-Gingerbread and the like:	24	16	8	
1905 31	-Sweet biscuits; waffles and wafers:				
1905 32	--Sweet biscuits	16.80	11.20	5.60	
1905 40	--Waffles and wafers:	16.80	11.20	5.60	
1905 90	-Rusks, toasted bread and similar toasted products:	24	16	8	0
1905 90 10	-Other:				
1905 90 20	--Matzos	16.8	11.2	5.6	
1905 90 30	--Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	16.8	11.2	5.6	
1905 90 45	---Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugars and not more than 5% of fat	18.7	12.5	6.2	
1905 90 55	---Biscuits	18.7	12.5	6.2	
1905 90 60	---Extruded or expanded products, savoury or salted	18.7	12.5	6.2	0
1905 90 60	---Other:				
1905 90 60	----With added sweetening matter	18.7	12.5	6.2	

CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
1905 90 90	---- Other	25	25	25	0
2001 2001 90 2001 90 30 2001 90 40 2001 90 60	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: -Other: --Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) --Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch --Palm hearts	12.6	7.2	0	0
2004 2004 10 2004 10 91 2004 90 2004 90 10	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006: -Potatoes: --Other: ---In the form of flour, meal or flakes -Other vegetables and mixtures of vegetables: --Sweet corn( <i>Zea mays</i> var. <i>saccharata</i> )	25.2	14.4	0	0
2005 2005 20 2005 20 10 2005 80 00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006: -Potatoes: --In the form of flour, meal or flakes -Sweet corn( <i>Zea mays</i> var. <i>saccharata</i> )	25.2	14.4	0	0
2008 2008 11 2008 11 10 2008 99 2008 99 85 2008 99 91	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: -Nuts, groundnuts and other seeds, whether or not mixed together: --Groundnuts: ---Peanut butter --Other: ---Not containing added spirit: ----Not containing added sugar: -----Maize (corn), other than sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) -----Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch	17.5	10	0	0
		21	12	0	0
		0	0	0	0



CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:				
2101 11	-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	0	0	0	0
2101 12	--Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	0	0	0	0
2101 20	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	0	0	0	0
2101 30	-Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	0	0	0	0
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:				
2102 10	-Active yeasts:				
2102 10 10	--Culture yeast	42	24	0	0
	--Baker yeast:				
2102 10 31	--- dried	12.6	7.2	0	0
2102 10 39	---other	20	20	20	0
2102 10 90	-- other	15.7	9	0	0
2102 20	-Inactive yeasts; other single-cell micro-organisms, dead	5.6	3.2	0	0
2102 30 00	-Prepared baking powders	5.6	3.2	0	0
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:				
2103 10 00	-Soya sauce	14	8	0	0
2103 20 00	-Tomato ketchup and other tomato sauces	18.7	12.5	6.2	0
2103 30	-Mustard flour and meal and prepared mustard:				
2103 30 10	--Mustard flour	17.5	10	0	0
2103 30 90	--Prepared mustard	18.9	10.8	0	0
2103 90	-Other:				
2103 90 10	--Mango chutney, liquid	0	0	0	0
2103 90 30	--Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2% vol containing from 1,5 to 6% by weight of gentian, spices and various ingredients and from 4 to 10% of sugar, in containers holding 0,5 litre or less	5.6	3.2	0	0
2103 90 90	--other	5.6	3.2	0	0

CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
2104	Soups and broths and preparations therefore; homogenised composite food preparations:	26.2	17.5	8.7	0
2105 00	Ice cream and other edible ice, whether or not containing cocoa	21.7	14.5	7.2	0
2106	Food preparations not elsewhere specified or included:				
2106 10	-Protein concentrates and textured protein substances:	5.6	3.2	0	0
2106 90	-Other:				
2106 90 10	-- Cheese fondues	2.1	1.2	0	0
2106 90 20	--Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	28	16	0	0
2106 90 92	---Containing no milk fats, sucrose, isoglucose, glucose or starch or containing by weight, less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch:	2.1	1.2	0	0
2106 90 98	---Other	3	3	0	0
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:				
2201 10	-Mineral waters and aerated waters:				
2201 10 11 to	--Natural mineral waters:	16.8	11.2	5,6	0
2201 10 19	-- Other	16.8	11.2	5,6	0
ex 2201 10 90	---Not carbonated	27	18	9	0
ex 2201 10 90	---Other	16.8	11.2	5.6	0
2201 90 00	-Other	2.2	1.5	0.7	0
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:				
2202 10 00	-Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	27	18	9	0
2202 90	-Other:	11.20	7.50	3.7	
2203 00	Beer made from malt	29 % min 8.14€/hl	29 % min 8.14€/hl	29 % min 8.14€/hl	0*
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:				
2205 10	-In containers holding 2 litres or less:	15.7	9	0	0

CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
2205 90	-Other:	1,12€/vol/hl + 5,5€/hl	0,6€/vol/hl+ 3,16€/hl	0	0
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:				
2207 10 00	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	24 €/hl	24 €/hl	24 €/hl	0*
2207 20 00	-Ethyl alcohol and other spirits, denatured, of any strength	13 €/hl	13 €/hl	13 €/hl	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:				0*
2208 20	-Spirits obtained by distilling grape wine or grape marc:				
	--In containers holding 2 litres or less:				
	---Cognac	15%min0.13E UR/%vol/hl+0 .79EUR/hl	15%min0.13EUR/ %vol/hl+0.79EU R/hl	10%min0.09E UR/%vol/hl+0 .53EUR/hl	
2208 20 12	---Armagnac	15%min0.13E UR/%vol/hl+0 .79EUR/hl	15%min0.13EUR/ %vol/hl+0.79EU R/hl	10%min0.09E UR/%vol/hl+0 .53EUR/hl	
2208 20 14	---Grappa	15%min0.13E UR/%vol/hl+0 .79EUR/hl	15%min0.13EUR/ %vol/hl+0.79EU R/hl	10%min0.09E UR/%vol/hl+0 .53EUR/hl	
2208 20 26	---Brandy de Jerez	15%min0.13E UR/%vol/hl+0 .79EUR/hl	15%min0.13EUR/ %vol/hl+0.79EU R/hl	10%min0.09E UR/%vol/hl+0 .53EUR/hl	
2208 20 27	---Other	15%min0.13E UR/%vol/hl+0 .79EUR/hl	15%min0.13EUR/ %vol/hl+0.79EU R/hl	10%min0.09E UR/%vol/hl+0 .53EUR/hl	
2208 20 29	--In containers holding more than 2 litres:				
	---Raw distillate	40%min0.33E UR/%vol/hl+2 .15EUR/hl	40%min0.33EUR/ %vol/hl+2.15EU R/hl	40%min0.33E UR/%vol/hl+2 .15EUR/hl	
2208 20 40	---Other:				
	----Cognac:	40%min0.33E UR/%vol/hl+2 .15EUR/hl	40%min0.33EUR/ %vol/hl+2.15EU R/hl	40%min0.33E UR/%vol/hl+2 .15EUR/hl	
2208 20 62	----Armagnac	40%min0.33E UR/%vol/hl+2 .15EUR/hl	40%min0.33EUR/ %vol/hl+2.15EU R/hl	40%min0.33E UR/%vol/hl+2 .15EUR/hl	
2208 20 64	----Grappa	40%min0.33E UR/%vol/hl+2 .15EUR/hl	40%min0.33EUR/ %vol/hl+2.15EU R/hl	40%min0.33E UR/%vol/hl+2 .15EUR/hl	
2208 20 86	----Brandy de Jerez	40%min0.33E UR/%vol/hl+2 .15EUR/hl	40%min0.33EUR/ %vol/hl+2.15EU R/hl	40%min0.33E UR/%vol/hl+2 .15EUR/hl	
2208 20 87		40%min0.33E UR/%vol/hl+2 .15EUR/hl	40%min0.33EUR/ %vol/hl+2.15EU R/hl	40%min0.33E UR/%vol/hl+2 .15EUR/hl	

CN Code	Description	Duties				
		(1)	(2)	(3)	(4)	(5)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)	
2208 20 89	----Other	40%min0.33E UR/%vol/hl+2 .15EUR/hl	40%min0.33EUR/ %vol/hl+2.15EU R/hl	40%min0.33E UR/%vol/hl+2 .15EUR/hl		
2208 30	-Whiskies:					
	--Bourbon whiskey, in containers holding:					
	---2 litres or less	15%min1.26E UR/%vol/hl+3 .45EUR/hl	15%min1.26EUR/ %vol/hl+3.45EU R/hl	10%min0.84E UR/%vol/hl+2 .31EUR/hl		
2208 30 11	---More than 2 litres	20%min1.68E UR/%vol/hl+4 .6EUR/hl	20%min1.68EUR/ %vol/hl+4.6EUR/ hl	20%min1.68E UR/%vol/hl+4 .6EUR/hl		
2208 30 19	--Scotch whisky:					
	---Malt whisky, in containers holding:					
	----2 litres or less	15%min1.26E UR/%vol/hl+3 .45EUR/hl	15%min1.26EUR/ %vol/hl+3.45EU R/hl	10%min0.84E UR/%vol/hl+2 .31EUR/hl		
2208 30 32	----More than 2 litres	20%min1.68E UR/%vol/hl+4 .6EUR/hl	20%min1.68EUR/ %vol/hl+4.6EUR/ hl	20%min1.68E UR/%vol/hl+4 .6EUR/hl		
2208 30 38	---Blended whisky, in containers holding:					
	----2 litres or less	15%min1.26E UR/%vol/hl+3 .45EUR/hl	15%min1.26EUR/ %vol/hl+3.45EU R/hl	10%min0.84E UR/%vol/hl+2 .31EUR/hl		
2208 30 52	----More than 2 litres	20%min1.68E UR/%vol/hl+4 .6EUR/hl	20%min1.68EUR/ %vol/hl+4.6EUR/ hl	20%min1.68E UR/%vol/hl+4 .6EUR/hl		
2208 30 58	---Other, in containers holding:					
	----2 litres or less	15%min1.26E UR/%vol/hl+3 .45EUR/hl	15%min1.26EUR/ %vol/hl+3.45EU R/hl	10%min0.84E UR/%vol/hl+2 .31EUR/hl		
2208 30 72	----More than 2 litres	20%min1.68E UR/%vol/hl+4 .6EUR/hl	20%min1.68EUR/ %vol/hl+4.6EUR/ hl	20%min1.68E UR/%vol/hl+4 .6EUR/hl		
2208 30 78	--Other in containers holding:					
	---2 litres or less	15%min1.26E UR/%vol/hl+3 .45EUR/hl	15%min1.26EUR/ %vol/hl+3.45EU R/hl	10%min0.84E UR/%vol/hl+2 .31EUR/hl		
2208 30 82	---More than 2 litres	20%min1.68E UR/%vol/hl+4 .6EUR/hl	20%min1.68EUR/ %vol/hl+4.6EUR/ hl	20%min1.68E UR/%vol/hl+4 .6EUR/hl		
2208 30 88	-Rum and taffia:					
2208 40	--In containers holding 2 litres or less					
2208 40 11	---Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	20%min0.45E UR/%vol/hl+1 .6EUR/hl	20%min0.45EUR/ %vol/hl+1.6EUR/ hl	20%min0.45E UR/%vol/hl+1 .6EUR/hl		
	---Other:					

0\*

CN Code	Description	Duties				
		(1)	(2)	(3)	(4)	(5)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)	
2208 40 31	---Of a value exceeding 7.9 € per litre of pure alcohol	20%min0.45EUR/%vol/hl+1.6EUR/hl	20%min0.45EUR/%vol/hl+1.6EUR/hl	20%min0.45EUR/%vol/hl+1.6EUR/hl		
	---Other	20%min0.45EUR/%vol/hl+1.6EUR/hl	20%min0.45EUR/%vol/hl+1.6EUR/hl	20%min0.45EUR/%vol/hl+1.6EUR/hl		
2208 40 39	--In containers holding more than 2 litres:					
2208 40 51	---Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	40%min0.9EUR/R/%vol/hl+3.2EUR/hl	40%min0.9EUR/%vol/hl+3.2EUR/hl	40%min0.9EUR/R/%vol/hl+3.2EUR/hl		
	---Other:					
2208 40 91	---Of a value exceeding 2 € per litre of pure alcohol	40%min0.9EUR/R/%vol/hl+3.2EUR/hl	40%min0.9EUR/%vol/hl+3.2EUR/hl	40%min0.9EUR/R/%vol/hl+3.2EUR/hl		
	---Other	40%min0.9EUR/R/%vol/hl+3.2EUR/hl	40%min0.9EUR/%vol/hl+3.2EUR/hl	40%min0.9EUR/R/%vol/hl+3.2EUR/hl		
2208 40 99						
2208 50	-Gin and Geneva:					0*
	--Gin, in containers holding:					
	---2 litres or less	20%min0.40EUR/%vol/hl+1.6EUR/hl	20%min0.40EUR/%vol/hl+1.6EUR/hl	20%min0.40EUR/%vol/hl+1.6EUR/hl		
2208 50 11	---More than 2 litres	40%min0.8EUR/R/%vol/hl+3.2EUR/hl	40%min0.8EUR/%vol/hl+3.2EUR/hl	40%min0.8EUR/R/%vol/hl+3.2EUR/hl		
2208 50 19	--Geneva, in containers holding:					
	---2 litres or less	20%min0.50EUR/%vol/hl+3.2EUR/hl	20%min0.50EUR/%vol/hl+3.2EUR/hl	20%min0.50EUR/%vol/hl+3.2EUR/hl		
2208 50 91	---More than 2 litres	40%min1.0EUR/R/%vol/hl+6.4EUR/hl	40%min1.0EUR/%vol/hl+6.4EUR/hl	40%min1.0EUR/R/%vol/hl+6.4EUR/hl		
2208 50 99						
2208 60	-Vodka:					
	--Of an alcoholic strength by volume of 45.4% vol or less in containers holding:					
2208 60 11	---2 litres or less	15%min0.60EUR/%vol/hl+2.4EUR/hl	15%min0.60EUR/%vol/hl+2.4EUR/hl	15%min0.60EUR/%vol/hl+2.4EUR/hl		
	---more than 2 litres	20%min0.8EUR/R/%vol/hl+3.2EUR/hl	20%min0.8EUR/%vol/hl+3.2EUR/hl	20%min0.8EUR/R/%vol/hl+3.2EUR/hl		
2208 60 19	--Of an alcoholic strength by volume of more than 45.4% vol in containers holding:					

CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
2208 60 91	---2 litres or less	15%min0.60EUR/ UR/%vol/hl+2 .4EUR/hl	15%min0.60EUR/ %vol/hl+2.4EUR/ hl	15%min0.60EUR/ UR/%vol/hl+2 .4EUR/hl	
2208 60 99	---more than 2 litres	20%min0.8EUR/ R/%vol/hl+3.2 EUR/hl	20%min0.8EUR/ %vol/hl+3.2EUR/ hl	20%min0.8EUR/ R/%vol/hl+3.2 EUR/hl	
2208 70	-Liqueurs and cordials:				
2208 70 10	--In containers holding 2 litres or less	36 % min 0,68€/ %vol/hl + 4,05€/hl	36 % min 0,68€/ %vol/hl + 4,05€/hl	36 % min 0,68€/ %vol/hl + 4,05€/hl	0%*
2208 70 90	--In containers holding more than 2 litres	40 % min 0,75 €/ %vol/hl + 4,5 €/hl	40 % min 0,75 €/ %vol/hl + 4,5 €/hl	40 % min 0,75 €/ %vol/hl + 4,5 €/hl	
2208 90	-Other: --Arrack, in containers holding:				0*
2208 90 11	---2 litres or less	36 % min 0,68€/ %vol/hl + 4,05€/hl	36 % min 0,68€/ %vol/hl + 4,05€/hl	36 % min 0,68€/ %vol/hl + 4,05€/hl	
2208 90 19	---More than 2 litres  --Plum, pear or cherry spirit (excluding liqueurs), in containers holding:	40 % min 0,75 €/ %vol/hl + 4,5 €/hl	40 % min 0,75 €/ %vol/hl + 4,5 €/hl	40 % min 0,75 €/ %vol/hl + 4,5 €/hl	
2208 90 33	---2 litres or less:	36 % min 0,68€/ %vol/hl + 4,05€/hl	36 % min 0,68€/ %vol/hl + 4,05€/hl	36 % min 0,68€/ %vol/hl + 4,05€/hl	
2208 90 38	---More than 2 litres:  --Other spirits and other spirituous beverages, in containers holding:  ---2 litres or less:	40 % min 0,75 €/ %vol/hl + 4,5 €/hl	40 % min 0,75 €/ %vol/hl + 4,5 €/hl	40 % min 0,75 €/ %vol/hl + 4,5 €/hl	
2208 90 41	----Ouzo  ----Other: -----Spirits (excluding liqueurs):	36 % min 0,68€/ %vol/hl + 4,05€/hl	36 % min 0,68€/ %vol/hl + 4,05€/hl	36 % min 0,68€/ %vol/hl + 4,05€/hl	

CN Code	Description	Duties				
		(1)	(2)	(3)	(4)	(5)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)	
	-----Distilled from fruit:					
2208 90 45	-----Calvados	36 % min 0,68€/vol/hl + 4,05€/hl	36 % min 0,68€/vol/hl + 4,05€/hl	36 % min 0,68€/vol/hl + 4,05€/hl		
2208 90 48	-----Other	36 % min 0,68€/vol/hl + 4,05€/hl	36 % min 0,68€/vol/hl + 4,05€/hl	36 % min 0,68€/vol/hl + 4,05€/hl		
	-----Other:					
2208 90 52	-----Corn	36 % min 0,68€/vol/hl + 4,05€/hl	36 % min 0,68€/vol/hl + 4,05€/hl	36 % min 0,68€/vol/hl + 4,05€/hl		
2208 90 54	-----Tequila	36 % min 0,68€/vol/hl + 4,05€/hl	36 % min 0,68€/vol/hl + 4,05€/hl	36 % min 0,68€/vol/hl + 4,05€/hl		
2208 90 56	-----Other	36 % min 0,68€/vol/hl + 4,05€/hl	36 % min 0,68€/vol/hl + 4,05€/hl	36 % min 0,68€/vol/hl + 4,05€/hl		
2208 90 69	-----Other spirituous beverages	36 % min 0,68€/vol/hl + 4,05€/hl	36 % min 0,68€/vol/hl + 4,05€/hl	36 % min 0,68€/vol/hl + 4,05€/hl		
	---More than 2 litres:					0*
	---Spirits (excluding liqueurs):					
2208 90 71	----Distilled from fruit	40 % min 0,75 €/vol/hl + 4,5 €/hl	40 % min 0,75 €/vol/hl + 4,5 €/hl	40 % min 0,75 €/vol/hl + 4,5 €/hl		
2208 90 75	----Tequila	40 % min 0,75 €/vol/hl + 4,5 €/hl	40 % min 0,75 €/vol/hl + 4,5 €/hl	40 % min 0,75 €/vol/hl + 4,5 €/hl		
2208 90 77	----Other	40 % min 0,75 €/vol/hl + 4,5 €/hl	40 % min 0,75 €/vol/hl + 4,5 €/hl	40 % min 0,75 €/vol/hl + 4,5 €/hl		
2208 90 78	----Other spirituous beverages	40 % min 0,75 €/vol/hl + 4,5 €/hl	40 % min 0,75 €/vol/hl + 4,5 €/hl	40 % min 0,75 €/vol/hl + 4,5 €/hl		
	--Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume, in containers holding:					
2208 90 91	---2 litres or less	40 % min 0,75 €/vol/hl + 4,5 €/hl	40 % min 0,75 €/vol/hl + 4,5 €/hl	40 % min 0,75 €/vol/hl + 4,5 €/hl		

CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
2208 90 99	---More than 2 litres	40 % min 0,75 €/°vol/hl + 4,5 €/hl	40 % min 0,75 €/°vol/hl + 4,5 €/hl	40 % min 0,75 €/°vol/hl + 4,5 €/hl	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:				
2402 10 00	-Cigars, cheroots and cigarillos, containing tobacco	36	36	36	0*
2402 20	-Cigarettes containing tobacco:	50% Min 9,6€/1000p	50% Min 9,6€/1000p	50% Min 9,6€/1000p	0*
2402 90 00	-Other	50% Min 9,6€/1000p	50% Min 9,6€/1000p	50% Min 9,6€/1000p	0*
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:				
2403 10	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
	-Other:	30	20	10	0*
2403 91 00	--"Homogenized" or "reconstituted" tobacco	2.2	1.5	0.7	0*
2403 99	--Other:	2.2	1.5	0.7	0*
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
	-Other polyhydric alcohols:				
2905 43 00	--Mannitol	0	0	0	0
2905 44	--D-glucitol (sorbitol):	0	0	0	0
2905 45 00	--Glycerol	0	0	0	0
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:				
3301 90	-Other:				
3301 90 10	--Terpenic by-products of the deterpenation of essential oils	0	0	0	0
	--Extracted oleoresins				
3301 90 21	--- Of liquorice and hops	0	0	0	0
3301 90 30	--- Other	0	0	0	0
3301 90 90	-- Other	0	0	0	0
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 a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:				



CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
3302 10	-Of a kind used in the food or drink industries				
	--Of the type used in the drink industries:				
	---Preparations containing all flavouring agents characterizing a beverage:				
3302 10 10	----Of an actual alcoholic strength by volume exceeding 0.5%	30% min 0.25 €/vol/hl + 1.35 €/hl	20% min 0.17 €/vol/hl + 1.05 €/hl	10% min 0.08€/vol/hl + 0.53€/hl	0
3302 10 21	-----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	0	0	0	0
3302 10 29	-----Other	0	0	0	0
3501	Casein, caseinates and other casein derivatives; casein glues:				
3501 10	-Casein:				
3501 10 10	--For the manufacture of regenerated textile fibres	0	0	0	0
3501 10 50	--For industrial uses other than the manufacture of foodstuffs or fodder	0	0	0	0
3501 10 90	--Other	0	0	0	0
3501 90	-Other:				
3501 90 90	--Other	0	0	0	0
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:				
3505 10	-Dextrins and other modified starches:				
3505 10 10	--Dextrins	0	0	0	0
	--Other modified starches:				
3505 10 90	---Other	0	0	0	0
3505 20	- Glues				
3505 20 10	--Containing, by weight, less than 25% of starches or dextrins or other modified starches	0	0	0	0
3505 20 30	--Containing, by weight, 25% or more but less than 55% of starches or dextrins or other modified starches	0	0	0	0
3505 20 50	--Containing, by weight, 55% or more but less than 80% of starches or dextrins or other modified starches	0	0	0	0
3505 20 90	--Containing by weight 80% or more of starches or dextrins or other modified starches	0	0	0	0
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:				
3809 10	-With a basis of amylaceous substances:				

CN Code	Description	Duties			
		(1)	(2)	(3)	(4)
		1.10. - 31.12.2004 (%)	1.1.2005 - 31.12.2005 (%)	1.1.2006 - 31.12.2006 (%)	From 1.1.2007 onward (%)
3809 10 10	--Containing by weight of such substances less than 55%	0	0	0	0
3809 10 30	--Containing by weight of such substances 55% or more but less than 70%	0	0	0	0
3809 10 50	--Containing by weight of such substances 70% or more but less than 83%	0	0	0	0
3809 10 90	--Containing by weight of such substances 83% or more	0	0	0	0
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	0	0	0	0
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:				
3824 60	-Sorbitol other than that of subheading 2905 44: --in aqueous solution:	0	0	0	0
3824 60 11	---Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	0	0	0	0
3824 60 19	---Other	0	0	0	0
	--Other:				
3824 60 91	---Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	0	0	0	0
3824 60 99	---Other	0	0	0	0

\* to be confirmed early 2006

### ANNEX III

#### Duty free quotas of imports into the Community of goods originating in Bulgaria

Order N°	CN Code	Description	Annual tariff quotas (tons)	Yearly increase from 2005 on (tons)
(1)	(2)	(3)	(4)	(5)
09.5920	ex 0405 0405 20 0405 20 30	Butter and other fats and oils derived from milk; dairy spreads: -Dairy spreads: --Of a fat content, by weight, of 60% or more but not exceeding 75%	200	20
09.5921	ex 1704  1704 90 ex 1704 90 99 (TARIC Code 1704 90 99 90)	Sugar confectionery (including white chocolate), not containing cocoa: -Other: ----Other ( products containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	100	10
09.5922	ex 1806 1806 10 1806 10 90  1806 20  ex 1806 20 80 (TARIC code 1806 20 80 90) ex 1806 20 95 (TARIC Code 1806 20 95 90)	Chocolate and other food preparations containing cocoa: -Cocoa powder, containing added sugar or other sweetening matter: --Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose -Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: ---Chocolate flavour coating (containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose)) ---Other, ( containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	50	5
09.5923	Ex 1806 ex 1806 90 ex 1806 90 90 (TARIC Code 1806 90 90 19 and 1806 90 90 99)	Chocolate and other food preparations containing cocoa: -Other: --Other, (containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	50	5
09.5463	Ex 1806 1806 31 00 to ex 1806 90 90 (Tarc code 1806 90 90 11 and 1806 90 90 91)	Chocolate and other food preparations containing cocoa: - Other Chocolate and other food preparations containing cocoa (excluding products containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	704*	-
09.5924	ex 1901         1901 90 99	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: ---Other	100	10
09.5925	ex 1905    1905 90 1905 90 90	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: -Other: ----Other	200	20
09.5487	2103 20 00	Tomato ketchup and other tomato sauces	2 600**	-
09.5479	2105 00	Ice cream and other edible ice, whether or not containing cocoa	116**	-
09.5926	ex 2106 2106 90 2106 90 98	Food preparations not elsewhere specified or included: - Other: ---Other	500	50

Order N°	CN Code	Description	Annual tariff quotas (tons)	Yearly increase from 2005 on (tons)
(1)	(2)	(3)	(4)	(5)
09.5927	ex 2202  2202 90  2202 90 91 2202 90 95 2202 90 99	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009: -Other: --Other, containing by weight of fat obtained from the products of heading Nos 0401 to 0404: ---Less than 0.2% ---0.2% or more but less than 2% ---2% or more	2000	500
09.5928	ex 2905  2905 43 00 2905 44  2905 44 11  2905 44 19  2905 44 91  2905 44 99	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: -Other polyhydric alcohols: --Mannitol --D-glucitol (sorbitol): ---In aqueous solution: ----Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content ----Other ---Other: ----Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content ----Other	100	10
09.5929	ex 3505  3505 10 3505 10 10  3505 10 90	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: -Dextrins and other modified starches: --Dextrins --Other modified starches: ---Other	2000	500
09.5930	ex 3505  3505 20 3505 20 10  3505 20 30  3505 20 50  3505 20 90	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: -Glues: --Containing, by weight, less than 25% of starches or dextrins or other modified starches --Containing, by weight, 25% or more but less than 55% of starches or dextrins or other modified starches --Containing, by weight, 55% or more but less than 80% of starches or dextrins or other modified starches --Containing by weight 80% or more of starches or dextrins or other modified starches	100	10
09.5931	ex 3809  3809 10 3809 10 10 3809 10 30  3809 10 50  3809 10 90	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: -With a basis of amylaceous substances: --Containing by weight of such substances less than 55% --Containing by weight of such substances 55% or more but less than 70% --Containing by weight of such substances 70% or more but less than 83% --Containing by weight of such substances 83% or more	500	50
09.5934	ex 3824  3824 60  3824 60 11	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: -Sorbitol other than that of subheading 2905 44: --in aqueous solution: ---Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	100	10

Order N°	CN Code	Description	Annual tariff quotas (tons)	Yearly increase from 2005 on (tons)
(1)	(2)	(3)	(4)	(5)
	3824 60 19	---Other		
	3824 60 91	--Other: ---Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content		
	3824 60 99	---Other		

\* Quotas opened only for 2004. The duties will be 0 from 1<sup>st</sup> January 2005 onward.

\*\* Quotas opened only for 2004. For quantities in excess of quota, the duty set out in annex I will apply. The duties will be 0 from 1<sup>st</sup> January 2005 onward.

**ANNEX IV**

**Tariff quotas of imports into Bulgaria of goods originating in the Community**

CN Code	Description	Quota from date of application - 31.12.2004 (tons)	Quota 1.1.2005 - 31.12.2005 (tons)	Quota 1.1.2006 - 31.12.2006 (tons)	Duty within quota %
(1)	(2)	(3)	(4)	(5)	(6)
0710 0710 40 00	Vegetables (uncooked or cooked by steaming or boiling in water), frozen: -Sweet corn	500	550	600	0
1702 1702 50  1702 90 10	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Chemically pure fructose  -- Chemically pure maltose	45	50	-	0
1704 1704 90	Sugar confectionery (including white chocolate), not containing cocoa: -Other:	900	990	1080	0
1806 1806 10	Chocolate and other food preparations containing cocoa: -Cocoa powder, containing added sugar or other sweetening matter:	350	385	420	0
1806 20	-Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	250	275	300	0
ex 1806 9090	--Other, (containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose))	50	55	60	0
1902 1902 11 00 1902 19 1902 20 1902 30 1902 40	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared: -Uncooked pasta, not stuffed or otherwise prepared: --Containing eggs --Other: -Stuffed pasta, whether or not cooked or otherwise prepared: --Other Pasta -Couscous	1000	1100	1200	0

CN Code	Description	Quota from date of application - 31.12.2004 (tons)	Quota 1.1.2005 - 31.12.2005 (tons)	Quota 1.1.2006 - 31.12.2006 (tons)	Duty within quota %
(1)	(2)	(3)	(4)	(5)	(6)
1904 90 and 1904 2010	-Other and - preparation of the Müsli type based on unroasted cereal flakes	150	165	-	0
1905 (excluding 1905 90 90)	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	3000	3300	3600	0
1905 90 90	---- Other	500	550	600	0
2004	Other vegetables prepared or otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006 - other				
2004 10 91	--- In the form of flour, meals or flakes	300	330	-	20
2005 2005 20	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006: -Potatoes:				
2005 20 10	--In the form of flour, meal or flakes	500	550	-	10
2008 2008 11 10	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: ---Peanut butter	50	55	-	0
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:				
2103 10 00	-Soya sauce	50	55	-	0
2104	Soups and broths and preparations therefore; homogenised composite food preparations:	650	715	780	0
2201 2201 10	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow: -Mineral waters and aerated waters:	50	200	400	0
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:	4480	4928	5376	0

CN Code	Description	Quota from date of application - 31.12.2004 (tons)	Quota 1.1.2005 - 31.12.2005 (tons)	Quota 1.1.2006 - 31.12.2006 (tons)	Duty within quota %
(1)	(2)	(3)	(4)	(5)	(6)
2203 00	Beer made from malt	40 000hl	40 000hl	40 000hl	12
2208 6011 and 2208 60 91	Vodka of an alcoholic strength by volume of 45,4% vol or less in containers holding ---2 litres or less and Vodka of an alcoholic strength by volume of more than 45,4% vol in containers holding ---2 litres or less	4000hl	4000hl	4000hl	0
3302  3302 10 10	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:  --Of the type used in the drink industries: ---Preparations containing all flavouring agents characterizing a beverage: ----Of an actual alcoholic strength by volume exceeding 0.5%	100hl	110hl	120hl	0



## LEGISLATIVE FINANCIAL STATEMENT

*This document is intended to accompany and complement the Explanatory Memorandum. As such, when completing this Legislative Financial Statement, and without prejudice to its legibility, an attempt should be made to avoid repeating information contained in the Explanatory Memorandum. Before filling in this template, please refer to the specific Guidelines that have been drafted to provide guidance and clarification for the items below.*

1. NAME OF THE PROPOSAL :

COUNCIL DECISION

on the position to be taken by the Community in the Association Council established by the Europe Agreement between the European Communities and Bulgaria concerning the improvements of the trade arrangements for processed agricultural products

2. ABM / ABB FRAMEWORK

Policy Area(s) concerned and associated Activity/Activities:

Title 02 - Enterprise

Title 05 Agriculture

Title 14 Taxation and Customs Duties

3. BUDGET LINES

3.1. Budget lines (operational lines and related technical and administrative assistance lines (ex- B..A lines)) including headings :

Title 01 Own resources, Chapter 1.0 – Article 100 – Item 1000 and Chapter 1.2 Article 120

Title 05 Agriculture and Rural Development, Chapter 0502 and 0503, Items 05020104, 05020505, 05030109 and 05030406

3.2. Duration of the action and of the financial impact:

1.10.2004 – 2007 (depending on the exact date of accession)

3.3. Budgetary characteristics (add rows if necessary) :

Budget line	Type of expenditure		New	EFTA contribution	Contributions from applicant countries	Heading in financial perspective
	Comp/ Non-comp	Diff <sup>14</sup> / Non-diff <sup>15</sup>	NO	NO	NO	No
	Comp/ Non-comp	Diff/ Non-diff	YES/ NO	YES/NO	YES/NO	No

4. SUMMARY OF RESOURCES

4.1. Financial Resources

4.1.1. Summary of commitment appropriations (CA) and payment appropriations (PA)

EUR million (to 3 decimal places)

Expenditure type	Section no.		12 month period	Current financial year 2004	2005	2006	n + 4	n + 5 and later	Total
------------------	-------------	--	-----------------	-----------------------------	------	------	-------	-----------------	-------

**Operational expenditure<sup>16</sup>**

Commitment Appropriations (CA)	8.1	a	+1,3 Mio €	+0,86 Mio €	+ 1,3 Mio €	+1,3 Mio €			+3,46 Mio €
Payment Appropriations (PA)		b							

Export refunds in the Non Annex I Sector are paid on the basis of the incorporated basic products cereals, rice, eggs, milk and sugar. The lower expenditure in that sector derives from the fact, that the EU has not been granting export refunds for **goods exported to Bulgaria** after the entering into force of the Council Regulation (EC) No 1676/2004 of 24 September 2004 adopting autonomous and transitional measures concerning the importation of certain processed agricultural products originating in Bulgaria and the exportation of certain processed products to Bulgaria (OJ L 301, 28.9.2004). The draft proposal to be adopted by the Association Council will replace Reg. 1676/2004 and does not have any other financial impact than already reported in the financial statement to Reg. 1676/2004.

<sup>14</sup> Differentiated appropriations

<sup>15</sup> Non-differentiated appropriations hereafter referred to as NDA

<sup>16</sup> Expenditure that does not fall under Chapter xx 01 of the Title xx concerned.

**Administrative expenditure within reference amount<sup>17</sup>**

Technical & administrative assistance (NDA)	8.2.4	c							
---	-------	---	--	--	--	--	--	--	--

**TOTAL REFERENCE AMOUNT**

<b>Commitment Appropriations</b>		<b>a+c</b>	+1,3 Mio €	+0,86 Mio €	+ 1,3 Mio €	+1,3 Mio €			+3,46 Mio €
<b>Payment Appropriations</b>		<b>b+c</b>							

**Administrative expenditure not included in reference amount<sup>18</sup>**

Human resources and associated expenditure (NDA)	8.2.5	d							
Administrative costs, other than human resources and associated costs, not included in reference amount (NDA)	8.2.6	e							

**Total indicative financial cost of intervention**

<b>TOTAL CA including cost of Human Resources</b>		a+c+d+e							
<b>TOTAL PA including cost of Human Resources</b>		b+c+d+e	+1,3 Mio €	+0,86 Mio €	+ 1,3 Mio €	+1,3 Mio €			+3,46 Mio €

**Co-financing details**

If the proposal involves co-financing by Member States, or other bodies (please specify which), an estimate of the level of this co-financing should be indicated in the table below (additional lines may be added if different bodies are foreseen for the provision of the co-financing):

<sup>17</sup> Expenditure within article xx 01 04 of Title xx.

<sup>18</sup> Expenditure within chapter xx 01 other than articles xx 01 04 or xx 01 05.

EUR million (to 3 decimal places)

Co-financing body		Year n	n + 1	n + 2	n + 3	n + 4	n + 5 and later	Total
.....	f							
TOTAL CA including co-financing	a+c +d+ e+f							

#### 4.1.2. Compatibility with Financial Programming

- Proposal is compatible with existing financial programming.
- Proposal will entail reprogramming of the relevant heading in the financial perspective.
- Proposal may require application of the provisions of the Interinstitutional Agreement<sup>19</sup> (i.e. flexibility instrument or revision of the financial perspective).

#### 4.1.3. Financial impact on Revenue

- Proposal has no financial implications on revenue
- Proposal has financial impact – the effect on revenue is as follows:

**NB: All details and observations relating to the method of calculating the effect on revenue should be shown in a separate annex.**

**The calculation of expenditure and the revenues are based on average imports and exports during 2000 – 2002. The loss of revenues through abolition of customs duties is ca. 0,19 Mio € (including collection costs).**

**The export refunds are calculated on the basis of average refund rates.**

<sup>19</sup> See points 19 and 24 of the Interinstitutional agreement.

EUR million (to one decimal place)

Budget line		Revenue	Prior to action [Year n-1]	Situation following action					
				[Year 2004 ]	[200 5]	[200 6]	[n+3 ]	[n+4]	[n+5] 20
Item 1000,	a) Revenue in absolute terms			0,1	0,2	0,2			
Article 120	b) Change in revenue		Δ	0,1	0,2	0,2			

*(Please specify each revenue budget line involved, adding the appropriate number of rows to the table if there is an effect on more than one budget line.)*

- 4.2. Human Resources FTE (including officials, temporary and external staff) – see detail under point 8.2.1.

Annual requirements	Year n	n + 1	n + 2	n + 3	n + 4	n + 5 and later
Total number of human resources						

Once the proposal is adopted the cost for human resources is negligible since it only involves very limited managing and control effort on the part of the Commission Services.

## 5. CHARACTERISTICS AND OBJECTIVES

**Details of the context of the proposal are required in the Explanatory Memorandum. This section of the Legislative Financial Statement should include the following specific complementary information:**

- 5.1. Need to be met in the short or long term

Prepare Bulgaria for the accession to the EU and ensure a smooth transition period for the adoption of the trade mechanisms acquis in the sector of processed agricultural products.

- 5.2. Value-added of Community involvement and coherence of the proposal with other financial instruments and possible synergy

<sup>20</sup> Additional columns should be added if necessary i.e. if the duration of the action exceeds 6 years

5.3. Objectives, expected results and related indicators of the proposal in the context of the ABM framework

5.4. Method of Implementation (indicative)

Show below the method(s)<sup>21</sup> chosen for the implementation of the action.

- Centralised Management***
  - Directly by the Commission
  - Indirectly by delegation to:
    - Executive Agencies
    - Bodies set up by the Communities as referred to in art. 185 of the Financial Regulation
    - National public-sector bodies/bodies with public-service mission
- Shared or decentralised management***
  - With Member states
  - With Third countries
- Joint management with international organisations (please specify)***

Relevant comments:

Customs duties are own resources of the EU and they are imposed by the national authorities of the Member States.

Export refunds are financed by the EAGGF (FEOGA) and they are paid out by national authorities (paying agencies in the Member states).

## **MONITORING AND EVALUATION**

5.5. Monitoring system

The monitoring systems applied by DG TAXUD and EAGGF will be applied accordingly.

5.6. Evaluation

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<sup>21</sup> If more than one method is indicated please provide additional details in the "Relevant comments" section of this point

5.6.1. Ex-ante evaluation

No specific ex-ante evaluation has been carried out since the amounts involved are not significant in the sense of Art 27 (4) FR.

5.6.2. Measures taken following an intermediate/ex-post evaluation (lessons learned from similar experiences in the past)

Not applicable.

5.6.3. Terms and frequency of future evaluation

No evaluation foreseen for the time being since the Decision will be redundant after accession of Bulgaria – possibly in 2007.

6. Anti-fraud measures

*Due to the limited time frame of the proposal, the relatively small amounts involved and to the fact, that the sector of Processed Agricultural Products has not been identified as a sector, where committing fraud is very likely, the standard clearance account applies.*

## 7. DETAILS OF RESOURCES

### 7.1. Objectives of the proposal in terms of their financial cost

*Commitment appropriations in EUR million (to 3 decimal places)*

(Headings of Objectives, actions and outputs should be provided)	Type of output	Av. cost	Year n		Year n+1		Year n+2		Year n+3		Year n+4		Year n+5 and later		TOTAL	
			No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost	No. outputs	Total cost
OPERATIONAL OBJECTIVE No.1 <sup>22</sup> .....																
<b>Action 1</b> .....																
- Output 1																
- Output 2																
<b>Action 2</b> .....																
- Output 1																
Sub-total Objective 1																
OPERATIONAL OBJECTIVE No.2 <sup>1</sup> .....																
<b>Action 1</b> .....																
- Output 1																
Sub-total Objective 2																
OPERATIONAL OBJECTIVE No.n <sup>1</sup>																
Sub-total Objective n																
<b>TOTAL COST</b>																

<sup>22</sup>

As described under Section 5.3



## 7.2. Administrative Expenditure

### 7.2.1. Number and type of human resources

Types of post		Staff to be assigned to management of the action using existing and/or additional resources ( <b>number of posts/FTEs</b> )					
		Year n	Year n+1	Year n+2	Year n+3	Year n+4	Year n+5
Officials or temporary staff <sup>23</sup> (XX 01 01)	A*/AD						
	B*, C*/AST						
Staff financed <sup>24</sup> by art. XX 01 02							
Other staff <sup>25</sup> financed by art. XX 01 04/05							
<b>TOTAL</b>							

### 7.2.2. Description of tasks deriving from the action

### 7.2.3. Sources of human resources (statutory)

*(When more than one source is stated, please indicate the number of posts originating from each of the sources)*

- Posts currently allocated to the management of the programme to be replaced or extended
- Posts pre-allocated within the APS/PDB exercise for year n
- Posts to be requested in the next APS/PDB procedure
- Posts to be redeployed using existing resources within the managing service (internal redeployment)
- Posts required for year n although not foreseen in the APS/PDB exercise of the year in question

### 7.2.4. Other Administrative expenditure included in reference amount (XX 01 04/05 – Expenditure on administrative management)

<sup>23</sup> Cost of which is NOT covered by the reference amount

<sup>24</sup> Cost of which is NOT covered by the reference amount

<sup>25</sup> Cost of which is included within the reference amount

EUR million (to 3 decimal places)

Budget line (number and heading)	Year n	Year n+1	Year n+2	Year n+3	Year n+4	Year n+5 and later	TOTAL
<b>1 Technical and administrative assistance (including related staff costs)</b>							
Executive agencies <sup>26</sup>							
Other technical and administrative assistance							
- <i>intra muros</i>							
- <i>extra muros</i>							
<b>Total Technical and administrative assistance</b>							

7.2.5. Financial cost of human resources and associated costs not included in the reference amount

EUR million (to 3 decimal places)

Type of human resources	Year n	Year n+1	Year n+2	Year n+3	Year n+4	Year n+5 and later
Officials and temporary staff (XX 01 01)						
Staff financed by Art XX 01 02 (auxiliary, END, contract staff, etc.) (specify budget line)						
<b>Total cost of Human Resources and associated costs (NOT in reference amount)</b>						

<sup>26</sup> Reference should be made to the specific legislative financial statement for the Executive Agency(ies) concerned.

Calculation– **Officials and Temporary agents**  
*Reference should be made to Point 8.2.1, if applicable*

Calculation– **Staff financed under art. XX 01 02**  
*Reference should be made to Point 8.2.1, if applicable*

### 8.2.6 Other administrative expenditure not included in reference amount

*EUR million (to 3 decimal places)*

	Year n	Year n+1	Year n+2	Year n+3	Year n+4	Year n+5 and later	TOTAL
XX 01 02 11 01 – Missions							
XX 01 02 11 02 – Meetings & Conferences							
XX 01 02 11 03 – Committees <sup>27</sup>							
XX 01 02 11 04 – Studies & consultations							
XX 01 02 11 05 - Information systems							
<b>2 Total Other Management Expenditure (XX 01 02 11)</b>							
<b>3 Other expenditure of an administrative nature</b> (specify including reference to budget line)							
<b>Total Administrative expenditure, other than human resources and associated costs (NOT included in reference amount)</b>							

Calculation - Other administrative expenditure not included in reference amount

<sup>27</sup> Specify the type of committee and the group to which it belongs.