

**Amendment to the guidelines concerning Part II, Title III 'Customs procedures with economic impact' of 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 published in the Official Journal of the European Communities C 269, 24.9.2001, p. 1**

(2005/C 219/03)

The guidelines are amended as follows:

1. In Chapter 2 customs warehousing after the part 'Usual forms of handling, mixing of olive oil' the following text shall be inserted:

**'Calculation of the amount of import duty in the context of item 19, second sentence, of Annex 72 <sup>(1)</sup>**

Example 1:

The following operation has been carried out as usual forms of handling (ufh) under the customs warehousing procedure: Replacement of an exhaust pipe, which has been fitted in a car, by a better quality exhaust (stainless steel). **Both car and exhaust pipe (stainless steel) are placed under the customs warehousing procedure.** The car has been declared for release for free circulation after carrying out ufh. How should the amount of import duty be calculated?

Goods	Customs value	Import duty rate	Amount of import duty
Vehicle before carrying out ufh (CN-code 8703 32 19)	EUR 30 000	10 %	
Exhaust pipe (stainless steel) (CN-code 8708 92 90)	EUR 3 000	4,5 %	
Vehicle after carrying out ufh (CN-code 8703 32 19)	EUR 32 000 (EUR 30 000 – EUR 1 000 + EUR 3 000)	10 %	EUR 3 200
Replaced exhaust pipe (CN-code 8708 92 90)	EUR 1 000	4,5 %	EUR 45 are due if the exhaust pipe is declared for release for free circulation

Example 2

The following operation has been carried out as usual forms of handling (ufh) under the customs warehousing procedure: Replacement of an exhaust pipe, which has been fitted in a car, by a better quality exhaust (stainless steel). **The car is placed under the customs warehousing procedure and the exhaust pipe (stainless steel) is free circulation.** The car has been declared for release for free circulation after carrying out ufh. How should the amount of import duty be calculated?

Goods	Customs value	Import duty rate	Amount of import duty
Vehicle before carrying out ufh (CN-code 8703 32 19)	EUR 30 000	10 %	
Exhaust pipe (stainless steel) (CN-code 8708 92 90)	EUR 0	Not applicable	
Vehicle after carrying out ufh (CN-code 8703 32 19)	EUR 29 000 (EUR 30 000 – EUR 1 000)	10 %	EUR 2 900
Replaced exhaust pipe (CN-code 8708 92 90)	EUR 1 000	4,5 %	EUR 45 are due if the exhaust pipe is declared for release for free circulation'

<sup>(1)</sup> The following examples concerning the calculation of the amount of import duty in accordance with item 19, second sentence, of Annex 72 CCIP are also applicable in case of type D customs warehouse.

2. In Chapter 3 inward processing after the part 'production accessories' the following text shall be inserted:

### **'Economic conditions**

(Article 539(2)(c))

#### **Background**

International commitments limit the amount of export refunds which may be paid by the EU on Non Annex I (NAI) goods to EUR 415 million per budget year. However, in circumstances where the forecasted requirement for refund exceeds the available funds Article 11 of Council Regulation (EC) No 3448/93 provides for a system whereby the economic conditions referred to in Article 117(c) of Regulation (EEC) No 2913/92 shall also be considered fulfilled for certain quantities of basic products used for the manufacture of NAI goods. The quantities of basic products to which this provision applies are determined with the aid of a supply balance based on a comparison between the required available refunds and the forecasted refund requirements — this balance is subject to regular review. The detailed rules for the application of the foregoing provision are contained in Commission Regulation (EC) No 1488/2001<sup>(?)</sup> of 19 July 2001 laying down rules for the application of Council Regulation (EC) No 3448/93 as regards the placement of certain quantities of certain basic products listed in Annex I to the Treaty establishing the European Community under the inward processing arrangements without prior examination of the economic conditions.

In accordance with Regulation (EC) No 1488/2001 the placement of quantities of basic agricultural products under this scheme is subject, during the period of its validity, to the presentation of an inward processing certificate (IP certificate). On presentation, during its period of validity of copy No 1 of the IP certificate, or an extract therefrom, the operator may, under the conditions set out in Commission Regulation (EEC) No 2454/93, make a single application to the customs authority in a Member State for authorisation to use inward processing arrangements for a quantity of the basic product less than or equal to the quantity referred to in the certificate or the extract. The economic conditions referred to in Article 117(c) of Regulation (EEC) No 2913/92 shall then be deemed to have been met.

However, Article 507 (1) of Commission Regulation (EEC) No 2454/93 provides that an authorisation shall take effect on the date of issue **or at any later date given in the authorisation**. In addition, once authorisation takes effect, Article 507(4) of Regulation (EEC) No 2454/93 provides that this authorisation shall have a period of validity not exceeding 3 months in the case of Milk and Milk Products and a period of validity not exceeding 6 months in the case of other relevant agricultural products.

#### **Problem**

The Commission is reviewing this special NAI IPR scheme in light of the experience gained since it went into operation in September 2002. One of the problems identified is that of operators who approach their customs authorities seeking that the date on which the authorisation takes effect be delayed — in some instances beyond the end of the budget period in which the NAI budgetary shortfall was identified. Where the date of authorisation is delayed it can mean that instead of the basic product arriving in the Community at the time of identified shortfall in the available refunds, it arrives in the Community at a time when there are sufficient refunds available.

#### **Solution**

Article 1(1) of Regulation (EC) No 1488/2001 says that: "The placement of certain quantities of basic products set out in Article 11 of Regulation (EC) No 3448/93 under the inward processing arrangements without prior examination of the economic conditions is subject, during its period of validity, to presentation of an inward processing certificate." Therefore, this should be interpreted as meaning that the relevant authorisation for the use of the inward processing procedure has to take effect during the period of validity of the corresponding IP certificate.

<sup>(?)</sup> OJ L 196, 20.7.2001, p. 9.

Furthermore, Article 1 of Regulation (EEC) No 2913/92 says that: "The Code shall apply, without prejudice to special rules laid down in other fields to trade between the Community and third countries." This means that Article 507(1) of Commission Regulation (EEC) No 2454/93 is superseded by Article 1(1) of Regulation (EC) No 1488/2001 (*lex specialis*) with regard to the date on which the authorisation takes effect.'

3. The part concerning 'equivalent goods' is replaced by the following:

### **'Equivalent goods**

(Article 541(3))

Special provisions apply *inter alia* in respect of milk and milk products.

In accordance with Annex 74 Point 7 the recourse to the use of equivalence for milk and milk products is permitted under the following conditions:

The following components are taken into consideration: milk dry matter, milk fat matter and milk protein. The weight of each of these components in the import goods shall not exceed the weight of each of these components in the equivalent goods. However, where the economic value of the import goods is determined by only one or two of the abovementioned components, the weight may be calculated on the basis of this or these component(s). Thus it is permitted to compensate natural fluctuations of the contents of dry matter, fat and protein within the reference period which has been determined in the authorisation (up to 4 months). Only the total weight of each of these components in the import goods and in the equivalent goods is relevant. If the total weight of the relevant components in the import goods exceeds the total weight of the relevant components in the equivalent goods, Article 204 of the Code should be applied in such a way that only the exceeding weight is subject to import duties. The exceeding weight has to be converted into the corresponding quantity of import goods.

#### Examples for the calculation of import duties:

- (A) The economic value of skimmed milk powder is determined by milk dry matter and milk protein content.

100 tonnes of skimmed milk powder with 36 % protein and 95 % milk dry matter content are exported in form of compensating products under inward processing EX/IM in a single consignment. This means that 36 tonnes of protein and 95 tonnes of milk dry matter have been exported.

Subsequently 50 tonnes of skimmed milk powder with 40 % protein and 98 % dry matter content and 50 tonnes of skimmed milk powder with 38 % protein and 94 % dry matter content are imported and placed under the arrangements for inward processing. This means that 39 tonnes of protein and 96 tonnes dry matter have been placed under the arrangements. The weight of the imported protein and dry matter exceeds the weight of the exported protein and dry matter by 3 tonnes (3 000 kg) and 1 tonne (1 000 kg) respectively. The exceeding weight of each component has to be converted into the corresponding quantity of import goods i.e.  $3\,000\text{ kg} \times 100: 39 = 7\,692,3\text{ kg}$ ;  $1\,000\text{ kg} \times 100: 96 = 1.041,67\text{ kg}$ . Import duties are due for the highest weight = 7 692,3 kg import goods. In principle a customs debt is also incurred for 1 041,67 kg of import goods. However, only the component with the highest corresponding quantity of import goods has to be taken into account. Otherwise import duties would be levied twice for the same import goods.

- (B) The economic value of cheddar destined for processing into processed cheese/fondue is determined by milk dry matter and milk fat matter.

100 kg of cheddar containing 67 % total dry matter, 35 % fat matter, 31 % protein and 1 % mineral salts is imported and placed under the inward processing procedure.

This corresponds to 67 kg of dry matter and 35 kg of fat matter.

Over a reference period of four months, Community cheddar of 62 % total dry matter, 30 % fat matter, 31 % protein and 1 % mineral salts is used as equivalent goods and exported in the form of processed cheese (compensating product) as follows:

1st month: 35 kg

2nd month: 12 kg

3rd month: 27 kg

4th month: 29 kg

I.e. a total of 103 kg of Community cheddar is used as equivalent goods.

This corresponds to 63,86 kg of dry matter ( $103 \times 62\%$ ) and 30,9 kg of fat matter ( $103 \times 30\%$ ).

The result is 3,14 (67 minus 63,86) kg of extra dry matter and 4,1 (35 minus 30,9) kg of extra fat matter.

These two surpluses must be converted into the third-country cheddar equivalent and the greater surplus quantity of cheddar used:

3,14 kg of dry matter corresponds to 4,69 kg of cheddar.

4,1 kg of fat matter corresponds to 11,7 kg of cheddar. The quantity of fat matter must therefore be used since it corresponds to the greater quantity of third-country cheddar to be taxed.

Examples of goods for which the economic value is determined by only one or two of the components:

Import goods (CN code)	The economic value of the import goods is determined by			Remarks
	milk dry matter	milk fat matter	milk protein	
Skimmed milk powder (0402 10)	X		X	
Butter (0405 10)		X		
Whey (0404 10)	X		X	
Dairy spreads (0405 20)		X		
Cheddar (0406 90 21)	X	X		Cheese destined for processing into processed cheese/ fondue'

4. After the part concerning 'Aggregated discharge' the following text is inserted:

**'List of compensating products subject to the import duties appropriate to them**

(Article 548(1))

If a customs debt incurs under the arrangements for inward processing, in certain cases, for the purpose of determining that customs debt, the compensating products are subject to the import duties appropriate to them. Those cases are mentioned in Article 548(1) in conjunction with Annex 75. This Annex covers waste, scrap, residues, offcuts and remainders which are a necessary by-product of the processing operation other than the main compensating products specified in the authorisation. These secondary compensating products are subject to the import duties appropriate to them, unless the holder of the authorisation has asked for the duty on those products to be assessed in accordance with Article 121 of the Code. The following illustrative list contains examples in which Annex 75 applies:

Note: The indicated CN codes based on the CN 2002 and are not updated. Therefore they may be not in line with the Combined Nomenclature in force.

No	CN Code and description of the compensating products		Processing operations from which they result
1	2		3
1	ex Chapter 2	Edible meat offal	Any working or processing
2	ex 0201 ex 0202 ex 0203 ex 0204 ex 0205	Off-cuts from operations shown in column 3	Cutting meat from animals of Chapter 1 into portions
3	0209 00 11 or 0209 00 19	Subcutaneous pig fat	Slaughtering swine, working or processing the meat
4	0209 00 30	Pig fat	Slaughtering swine, working or processing the meat
5	ex 0304	Off-cuts from operations shown in column 3	Sawing frozen fillet blocks
6	ex 0305	Off-cuts from operations shown in column 3	Smoking and slicing of fish
7	ex 0404	Whey	Processing fresh milk
8	ex 0404	Whey in powder, not containing added sugar	Manufacture of lactose from concentrated whey
9	ex 040700	Unfertilized eggs	Incubation and hatching of day-old chicks
10	0502	Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair	Any working or processing
11	0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	Any working or processing
12	0504 00 00	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof	Slaughtering and cutting animals of Chapter 1
13	ex 0505 90 00	Powder and waste of feathers or parts of feathers	Any working or processing
14	0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products	Any working or processing
15	ex 0507	Horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape and hair and waste of these products	Any working or processing
16	ex 0508 00 00	Powder and waste of shells	Any working or processing
17	ex 0508 00 00	Shrimps' shells	Removing the shells from shrimps
18	ex 0510 00	Animal products, fresh, chilled or frozen or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	Slaughtering and cutting animals of Chapter 1

1	2	3	
19	0511 91 10	Fish waste	Any working or processing
20	ex 0511 99 90	Heads uneatable	Slaughtering and cutting animals of Chapter 1
21	ex 0511 99 90	Blood	Slaughtering animals of Chapter 1
22	ex 0511 99	Waste from the procedures in column 3	Slaughtering animals of Chapter 1 and any working or processing the meat
23	ex 0511 99 90	Eggshells	Separating eggs from shells
24	ex 0511 99 10	Scraps of rind	Skinning of pigmeat
25	ex 0712	Waste from vegetables	Cutting, slicing, breaking, pulverizing and mixing goods falling within CN code 0712
26	ex 0713	Waste from leguminous vegetables	Cutting, slicing, breaking, and pulverizing goods falling within CN code 0713
27	ex 0901	Broken coffee	Working or processing raw coffee
28	0901 90 10	Coffee husks and skins	Roasting raw coffee
29	ex 0902 20 00 or ex 0902 40 00	Tea powder	Working or processing raw tea, putting into tea-bags
30	ex 0904 20 30 ex 0904 20 90	Pimento waste	Cleaning, crushing, grinding and sifting of dried fruit of the genus "Capsicum"
31	1006 40 00	Broken rice	Working or processing of rice
32	ex 1104	Grains, not otherwise worked than kibbled	Working or processing cereals
33	1104 30	Germ of cereals, whole, rolled, flaked or ground	Working or processing cereals
34	1109 00 00	Wheat gluten, whether or not dried	Working or processing wheat
35	ex 1209	Waste of beet seeds (broken or sterile seeds, seeds with poor germination capacity or unsuitable for machine drilling)	Cleaning, sifting, polishing and scouring of sugar beet
36	ex 1213 00 00	Cereal straw and husks, unprepared or chopped but not otherwise prepared	Working or processing cereals
37	1501 00 11 and 1501 00 19	Lard and other pig fat	Slaughtering swine, working or processing the meat
38	ex 1502 00	Fats of bovine cattle, sheep or goats	Slaughtering bovine cattle, sheep or goats; working or processing the meat
39	ex 1504	Fish oils	Processing fish into fillets
40	ex 1506	Other animal oils and fats	Removing fat from meat, bones or waste
41	ex 1515 21 90	Maize germ oil	Processing maize
42	ex 1520 00 00	Crude glycerol	Knacking or refining fats and oils of Chapter 15

1	2	3
43	ex 1522 00 Residues resulting from the treatment of fatty substances or animal or vegetable waxes	Any working or processing
44	ex 1522 00 39 Stearin	Refining fats and oils of Chapter 15
45	ex 1522 00 91 ex 1522 00 99 Wax containing oil foots and dregs Scum oil and oil containing fuller's earth	Refining, deacidifying, bleaching or fatty vegetable oils
46	ex 1702 30 99 Waste from the crystallization of starch sugar	Processing maize into glucose
47	1703 10 00 Cane molasses	Processing sugars
48	1802 00 00 Cocoa shells, husks, skins and waste	Any working or processing
49	ex 2102 Yeasts	Producing beer
50	ex 2208 90 91 and ex 2208 90 99 Heads and tails from distillation (undenatured ethyl alcohol of an alcoholic strength of less than 80% vol) and distilled wine (heads and tails from distillation, unconcentrated)	Distilling crude ethyl alcohol or wine
51	ex Chapter 23 Residues and waste from the food industries	Any working or processing
52	2401 30 00 Tobacco refuse	Manufacturing cigarettes, cigars, cheroots or smoking tobacco, blending of tobacco
53	2525 30 00 Mica waste	Any working or processing
54	2619 00 Slags, dross, scalings and similar waste from the manufacture of iron or steel	Any working or processing
55	2620 Ash and residues (other than those of code 2619 00), containing metals or metallic compounds	Any working or processing
56	2621 00 00 Other slag and ash, including kelp	Any working or processing
57	ex 2705 00 00 Gas	Carbonizing coal
58	ex 2706 00 00 Tar distilled from coal and other mineral tars, including partially distilled tars and blended tars	Carbonizing coal
59	ex 2707 First runnings and residues from distillation	Distilling phenols
60	ex 2711 21 00 and ex 2711 29 00 Gas from dehydrogenation and other gaseous hydrocarbons	Manufacturing polystyrene from ethyl benzene
61	2712 10 10 Crude petroleum jelly	Refining crude paraffin
62	ex 2712 90 Other mineral waxes, whether or not coloured	Any working or processing

1	2	3
63	ex 2713 Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Any working or processing
64	2806 10 00 Hydrochloric acid	Manufacture of various chemical products from fluorspar, hydrogen fluoride, 2,6-diisopropylaniline, silicon tetrachloride or acetanilide
65	2807 00 10 Sulphuric acid	Manufacturing sulphonamides
66	2811 21 00 Carbon dioxide	1. Manufacturing beer 2. Producing ethyl alcohol and spirituous beverages
67	ex 2811 19 Hexafluorosilicic acid (fluorosilicic acid)	Processing fluorspar into hydrogen fluoride
68	ex 2812 10 99 Silicon tetrachloride	Manufacturing silanes, silicones and their derivatives from silicon
69	2825 90 11 and ex 2825 90 19 Calcium hydroxide	Processing calcium carbide into acetylene and calcium cyanamide
69a	ex 2827 51 00 Solution of potassium bromide	1,3-bromochloropropane of CN code 2903 49 80
70	2833 29 50 Iron sulphate	Manufacturing cold-rolled sheets and plates of iron or steel from coils
71	ex 2833 29 90 Calcium sulphate	Processing fluospar into hydrogen fluoride
72	ex 2846 90 00 Gadolinium oxide	Recovering gallium and gallium oxide from scrap (processing waste from gadolinium/gallium oxide compound — Gd <sub>3</sub> Ga <sub>5</sub> O <sub>12</sub> )
73	2902 30 90 Toluene	Manufacturing polystyrene from ethylbenzene
74	ex 2902 90 80 alpha-Methylstyrene	Manufacturing acetone or phenol from cumene
75	2903 Halogenated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride
76	2904 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	Manufacturing products based on hydrogen fluoride
77	2905 11 00 Methanol	Manufacturing fatty alcohols
78	2909 Ethers, ether-alcohols and other products falling within CN code 2909	Manufacturing products based on hydroquinone
79	2915 21 00 Acetic acid	Manufacturing vitamins from acetic anhydride
80	ex 3503 00 Waste of gelatine	Processing pharmaceutical gelatines into capsules
81	ex 3801 10 00 Graphite dust	Manufacturing graphite electrodes for electric smelting furnaces
82	ex 3805 90 00 Crude dipentene	Manufacturing hydroperoxide of pinene (1R, 2R,4R)-bornyl-acetate (isobornyl acetate), camphor or camphene from alpha-pinene

1		2	3
83	ex 3806 90 00	Rosin spirit and rosin oils	Manufacturing rosin sodium soaps androsin potassium
84	ex 3815	Non-usable catalysts	Producing catalysts from aluminium silicate
85	ex 3823 12 ex 3823 13 ex 3823 19	Industrial fatty acids, acid oils from refining	1. Refining fats and oils of Chapter 15 2. Fractionated distilling of fatty acids
86	ex 3823 11 00	Stearic acid	Manufacturing erucic acid
87	ex 3824 90 64	Penicillin, impure (residues from sieving)	Manufacturing medicaments
88	ex 3824 90 95	Fusel oil	Producing ethyl alcohol and spirituous beverages
89	ex 3824 90 95	Camphor oils	Manufacturing camphor from alpha-pinene
90	ex 3824 90 95	Residues from freeing of caffeine (mixture of coffee wax, crude caffeine and water); crude caffeine	Freeing caffeine from coffee
91	ex 3824 90 95	Residues of calcinated gypsum	Manufacturing hydrogen fluoride, fluorides and cryolite from fluorspar
92	ex 3824 90 95	Molasses, freed of sugar	Manufacturing citric acid from white sugar
93	ex 3824 90 95	Residues from processing sorbosa	Manufacturing ascorbic acid from glucose
94	ex 3824 90 95	Sodium sulphate in solution	Manufacturing dihydroxystearic acid from crude castor oil
95	ex 3824 90 95	Residues from the manufacture of cumene	Manufacturing acetone, phenol and alpha-methylstyrene
96	ex 3824 90 95	Residues	Manufacture of 1,4-butanediol, 1,4-butanediol and tetrahydrofuran from methanol and manufacture of pentane-1,5-diol and hexane-1,6-diol from a mixture of diols
97	ex 3824 90 95	Waste, mixed with caffeine, coffee wax, water and impurities ("effluents")	Decaffeination and specific treatment to reduce the stimulant content of the raw coffee
98	ex 3824 90 95	Gluconmycel and mother lye	Manufacture of gluconic acids, their salts and esters, from glucose syrup
99	ex 3915	Scrap and waste of plastics	Any working or processing
100	ex 4004 00 00	Waste and parings of unhardened rubber: scrap of unhardened rubber fit only for the recovery of rubber	Any working or processing
101	ex 4017 00 10	Scrap, waste and powder of hardened rubber	Any working or processing
102	ex 4101, 4102 and 4103	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	Skinning animals of Chapter 1

1		2	3
103	ex 4104 39 10	Bovine leather cuttings	Any working or processing
104	4110 00 00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles, leather dust, powder and flour	Any working or processing
105	4302 20 00	Pieces or cuttings, of furskin, tanned or dressed, not assembled	Manufacturing furs
106	ex Chapter 44	Wood waste and cuttings of wood, including sawdust	Any working or processing
107	ex 4501	Waste cork	Any working or processing
108	ex 4707	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in papermaking	Any working or processing
109	ex Section XI	Woven and knitted fabrics, finished, with evident faults (so-called "second choice goods")	Working and processing woven and knitted fabrics of all kind
110	ex 5003	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	Any working or processing
111	ex 5103	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted)	Any working or processing
112	ex 5104 00 00	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	Any working or processing
113	ex 5202	Cotton waste (including pulled or garnetted rags) not carded or combed	Any working or processing
114	ex 5301	Flax tow and waste (including pulled or garnetted rags)	Any working or processing
115	ex 5302	Tow and waste of true hemp (including pulled or garnetted rags or ropes)	Any working or processing
116	ex 5303	Tow and waste (including pulled or garnetted rags or ropes)	Any working or processing
117	ex 5304	Waste of fibres (including pulled or garnetted rags or ropes)	Any working or processing
118	ex 5305	Tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Any working or processing
119	ex 5305	Ramie noils and waste (including pulled or garnetted rags)	Any working or processing
120	ex 5503 and ex 5504	Acrylic and viscose fibres (of inferior quality with evident faults)	Manufacturing acrylic and viscose textile fibres
121	5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres -	Any working or processing
122	6310	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables	Any working or processing

1	2		3
123	7001 00 10	Waste glass (cullet)	Any working or processing
124	ex 7019	Waste of continuous glass fibre yarn	Weaving
125	ex 7019	Woven fabrics of glass fibre with evident faults	Weaving of glass fibre yarn
126	7105	Dust and powder of natural or sythetic precious or semi-precious stones	Any working or processing
127	ex 7112	Goldsmiths', silversmiths' and jewelers' sweepings, residues, lemls, and other waste and scrap, of precious metal	Any working or processing
128	ex 7202 21 and ex 7202 29	Residues from sieving ferro-silicon	Manufacturing silicon-tetrachloride and silicon-dioxide
129	ex 7204	Waste and scrap metal of iron or steel	Any working or processing
130	ex 7208 and ex 7211	Off-cuts of steel, unalloyed, from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots of laminated slabs of unalloyed steel
131	ex 7218, ex 7222 ex 7224 and ex 7228	Recoverable off-cuts from bars of alloyed steel from bars of alloyed steel	Manufacturing screws, bolts or nuts from bars of alloyed steel
132	ex 7219, ex 7220 ex 7225 and ex 7226	Off-cuts of alloyed steel from the cutting of hot-rolled wide strips	Manufacturing hot-rolled wide strip from ingots or laminated slabs
133	ex 7225 and ex 7226	Off-cuts of alloyed steel from the cutting of so-called "electrical" sheets	Manufacturing transformers from "electrical" sheets
134	ex 7226	Off-cuts of alloyed steel from cutting of "electrical" steel hoop and strip	Manufacturing transformers from "electrical" steel hoop and strip
135	ex 7308	Metal runners with welds	Manufacturing metal runners from hoop or strip
136	7404 00	Copper waste and scrap	Any working or processing
137	7503 00	Nickel waste and scrap	Any working or processing
138	7602 00	Aluminium waste and scrap	Any working or processing
139	7802 00 00	Lead waste and scrap	Any working or processing
140	ex 7804 11 00	Recoverable waste from lead foil coated on both sides	Manufacturing lead foil coated on both sides for photographic use from vinyl sheets and coating paper
141	7902 00 00	Zinc waste and scrap	Any working or processing
142	8002 00 00	Tin waste and scrap	Any working or processing
143	8101 91 90	Tungsten (wolfram) waste and scrap	Any working or processing
144	8102 91 90	Molybdenum waste and scrap	Any working or processing
145	8103 10 90	Tantalum waste and scrap	Any working or processing
146	ex 8104 20 00	Magnesium waste (excluding shavings of uniform size) and scrap	Any working or processing

1	2		3
147	ex 8105, ex 8106 ex 8107, ex 8108 ex 8109, ex 8110 ex 8111 and ex 8112	Waste and scrap of other base metals	Any working or processing
148	ex Chapter 84 ex Chapter 85 ex 8708 ex Chapter 90	Redundant parts; parts damaged or rendered useless in the course of processing	Manufacture of machinery and mechanical appliances, vehicles, electrical equipment, measuring, checking and precision instruments and their modification or conversion to comply with other technical standards
149	Chapter 84, 85 86, 88 and 90	Components and spare parts of machines, apparatus, rolling stock, aircraft and other devices	Repair or overhaul (setting and cleaning by electrical or mechanical methods) and reconditioning (replacement of working parts) of machines, apparatus, rolling stock, aircraft and other devices'
150	8708	Parts and accessories for motor vehicles	Adapting motor vehicles for particular purposes'

5. After the part concerning 'ATA CARNET' the following text is inserted:

'The term "commercial use" is defined in Article 555(1)(a). Thus "commercial use" means the use of means of transport for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration. Industrial transport of goods without remuneration means, for example, carriage of raw materials for use in a factory, by means of transport belonging to that factory.'

6. After item J under point C (other equipment) of the illustrative list concerning professional equipment (Article 569) the following item is added:

'K. Fairground amusements provided that the operation or maintenance of such equipment requires specialised knowledge or skills and techniques.'