



COMMISSION OF THE EUROPEAN COMMUNITIES

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2001/0041 (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 their Member States, of the one part, and the Republic of Latvia, of the other part, concerning the improvement of the trade arrangements for processed agricultural products foreseen in Protocol 2 of the Europe Agreement between the European Communities and the Republic of Latvia

(presented by the Commission)

EXPLANATORY MEMORANDUM

Article 19 of the Europe Agreement between the European Communities and their Member States, of the one part, and the Republic of Latvia, of the other part, approved by Decision of the Council and the Commission (98/98/EC, ECSC, Euratom) of 19 December 1997¹, provides that Protocol 2 lays down the trade arrangements for the processed agricultural products which are listed therein. Pursuant to Article 2(1) of the Protocol adjusting trade aspects of the Europe Agreement to take into account the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the European Union and the outcome of the Uruguay Round negotiations on agriculture, including improvements to the existing preferential agreements, approved by Council Decision (1999/790/EC) of 18 May 1998², Protocol 2 to the Europe Agreement has been replaced by the text contained in Annex B to that Protocol.

During the debate on the mandate proposed by the Commission allowing the improvement of the agricultural part of the Europe Agreements, Member States asked the Commission to negotiate in parallel improvement of the access to the markets for processed agricultural products. This negotiation would have as a legal basis the relevant provisions of the Protocol 2 mentioned above.

Following this request of the Council, the Commission services started negotiations with a delegation of the Republic of Latvia in order to improve access to the markets.

The two parties have reached a technical agreement which envisages the reciprocal elimination of import duties for the products under quota, the increase in the amount of the quota taking account of the traditional trade flow as well as concessions for new products.

Furthermore, the new agreement should be extended to the trade in all of the processed agricultural products.

It is therefore proposed to the Council to adopt this Proposal for a Decision of the Association Council, aiming to adapt Protocol 2.

¹ OJ L 26, 2.2.1998, p. 1.

² OJ L 317, 10.12.1999, p. 1.

Proposal for a

COUNCIL DECISION

on the position to take by the Community in the Association Council established by the Europe Agreement between the European Communities and their Member States, of the one part, and the Republic of Latvia, of the other part, concerning the improvement of the trade arrangements for processed agricultural products foreseen in Protocol 2 of the Europe Agreement between the European Communities and the Republic of Latvia

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the Commission,

Whereas:

- (1) The Europe Agreement¹ establishes an association between the European Communities and their Member States, of the one part, and the Republic of Latvia, of the other part.
- (2) Protocol 2, as amended by the Protocol adjusting trade aspects of the Europe Agreement² to take into account the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the European Union and the outcome of the Uruguay Round negotiations on agriculture, lays down the trade arrangements in processed agricultural products between the Community and Latvia.
- (3) Under Article 1(2) of Protocol 2 the Association Council decides in particular on any amendment of the duties mentioned in the annexes to this Protocol and on the increase or abolition of tariff quotas.
- (4) Under Article 2, second indent of this Protocol, the Association Council also decides that the duties applied may be reduced in response to reductions resulting from mutual concessions relating to processed agricultural products.

HAS DECIDED AS FOLLOWS:

¹ OJ L 26, 2.2.1998, p. 1.

² OJ L 317, 10.12.1999, p. 1.

Sole Article

The position to be taken by the Community within the Association Council established by the Europe Agreement between the European Communities and their Member States, of the one part, and the Republic of Latvia, of the other part, concerning the improvement of the Protocol 2 on the bilateral trade of processed agricultural products, shall be based on the draft decision of the Association Council annexed to this Decision.

Done at Brussels,

For the Council
The President

ANNEX

Proposal for a

EC-LATVIA ASSOCIATION COUNCIL DECISION N°... /2001

on the improvement of the trade arrangements for processed agricultural products foreseen in Protocol 2 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 Latvia, of the other part and in particular Articles 1 and 2 of Protocol 2 thereof,

Whereas:

- (1) Protocol 2 lays down the trade arrangements in processed agricultural products between the Community and Latvia.
- (2) Under Article 1(2) of this Protocol the Association Council decides in particular on any amendment of the duties mentioned in the annexes to Protocol 2 and on the increase or abolition of tariff quotas.
- (3) Under Article 2, second indent of this Protocol, the Association Council also decides that the duties applied may be reduced in response to reductions resulting from mutual concessions relating to processed agricultural products.
- (4) The annual quotas provided for in Annexes I and II of this Decision should be opened for the year 2001. In view of the fact that these annual quotas can only be opened after the 1st January 2001, on a date to be fixed, they should be reduced on a pro rata basis according to the period already elapsed,

HAS DECIDED AS FOLLOWS:

Article 1

Annexes I and II of Protocol No 2 on the trade in processed agricultural products between the Community and Latvia are replaced by annex I and II of this Decision.

Article 2

The annual quotas for the year 2001 provided for in Annexes I and II of this decision will be reduced on a pro rata basis taking into account the period, based on whole months, already elapsed.

Article 3

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

Done at Brussels,

For the Association Council
The President

ANNEX I

Table 1: Quotas applicable upon import into the Community of goods originating in Latvia

CN Code	Description	Annual quota (1000 kg)	Rate of duty applicable within the quota
		2001 and after	
(1)	(2)	(3)	(4)
ex 1704 90	Other sugar confectionery; excluding liquorice extract falling within CN code 1704 90 10	1000	Exemption
1806 31 1806 32 1806 90	Chocolate confectionary	2000	
1901 90 11 1901 90 19 1901 90 99	Food Preparations	560	
1905 30	Biscuits	560	
2105 00	Ice cream	1000	
2106 90 98	Other food preparations not elsewhere specified or included	1600	
2402 20 90	Cigarettes containing tobacco	1000 million pieces	15 % of MFN

Table 2: Duties applicable upon import into the Community of goods originating in Latvia

Note: The duties set out in this table are subject to a reduction by 10 %. The amounts taken into consideration in calculating the reduced agricultural components (EAR) and additional duties (AD S/ZR and AD F/MR), applicable on importation into the Community of goods listed in this Table are those set out in table 2 (b) (from 1.7.2000) of Annex 1 of Commission Regulation (EC) No 2204/1999 of 12 October 1999 (pages 775 to 787 of OJ L 278 of 28 October 1999)

CN Code	Description	Duties applied from 1/7/2000
(1)	(2)	(3)
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 %	8.3 % + 95 EUR/100 kg
0403 10 53	---- Exceeding 1,5 % but not exceeding 27 %	8.3 % + 130.4 EUR/100 kg
0403 10 59	---- Exceeding 27 %	8.3 % + 168.8 EUR/100 kg
	--- Other, of a milk fat content, by weight:	
0403 10 91	---- Not exceeding 3 %	8.3 % + 12.4 EUR/100 kg
0403 10 93	---- Exceeding 3 % but not exceeding 6 %	8.3 % + 17.1 EUR/100 kg
0403 10 99	---- Exceeding 6 %	8.3 % + 26.6 EUR/100 kg
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 %	8.3 % + 95 EUR/100 kg
0403 90 73	---- Exceeding 1,5 % but not exceeding 27 %	8.3 % + 130.4 EUR/100 kg
0403 90 79	---- Exceeding 27 %	8.3 % + 168.8 EUR/100 kg
	--- Other, of a milkfat content, by weight:	
0403 90 91	---- Not exceeding 3 %	8.3 % + 12.4 EUR/100 kg
0403 90 93	---- Exceeding 3 % but not exceeding 6 %	8.3 % + 17.1 EUR/100 kg
0403 90 99	---- Exceeding 6 %	8.3 % + 26.6 EUR/100 kg
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 %	9 % + EAR
0405 20 30	-- Of a fat content, by weight, of 60 % or more but not exceeding 75 %	9 % + EAR
0509 00	Natural sponges of animal origin:	
0509 00 90	- Other	5.1 %
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 40 00	- Sweet corn	5.1 % + 9.4 EUR/100 kg net eda
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	5.1 % + 9.4 EUR/100 kg net eda

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	3.2 %
1302 13 00	-- Of hops	3.2 %
1302 20	- Pectic substances, pectinates and pectates:	
1302 20 10	-- Dry	19.2 %
1302 20 90	-- Other	11.2 %
1505	Wool grease and fatty substances derived therefrom (including lanolin):	
1505 10 00	- Wool grease, crude	3.2 %
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, 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"	3.4 %
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 10	- Margarine, excluding liquid margarine:	
1517 10 10	-- Containing more than 10 % but not more than 15 % by weight of milk fats	8.3 % + 28.4 EUR/100 kg
1517 90	- Other:	
1517 90 10	-- Containing more than 10 % but not more than 15 % by weight of milk fats	8.3 % + 28.4 EUR/100 kg
1517 90 93	--- Edible mixtures or preparations of a kind used as mould release preparations	2.9 %
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	7.7 %
	- Other:	
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 No 1516	7.7 %
	-- Other:	
1518 00 95	--- Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	2 %
1518 00 99	--- Other	7.7 %
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:	
1521 90	- Other	
	-- Beeswax and other insect waxes, whether or not refined or coloured	
1521 90 99	--- Other	2.5 %
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
1522 00 10	- Degras	3.8 %

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	16 % + 50.7 EUR/100 kg net mas
1702 90	- Other, including invert sugar:	
1702 90 10	-- Chemically pure maltose	12.8 %
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	6.2 % + 27.1 EUR/100 kg MAX 17.9 %
1704 10 19	--- Other	6.2 % + 27.1 EUR/100 kg MAX 17.9 %
	-- Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
1704 10 91	--- Gum in strips	6.3 % + 30.9 EUR/100 kg MAX 18.2 %
1704 10 99	--- Other	6.3 % + 30.9 EUR/100kg MAX 18.2 %
1704 90	- Other:	
1704 90 10	-- Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	13.4 %
1704 90 30	-- White chocolate	0 % + 45.1 MAX 18.9 % + 16.5 EUR/100 kg
	-- Other:	
1704 90 51	--- Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	0 % + EAR MAX 18.7 % + AD S/ZR
1704 90 55	--- Throat pastilles and cough drops	0 % + EAR MAX 18.7 % + AD S/ZR
1704 90 61	--- Sugar coated (panned) goods	0 % + EAR MAX 18.7 % + AD S/ZR
	--- Other:	
1704 90 65	---- Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery	0 % + EAR MAX 18.7 % + AD S/ZR
1704 90 71	---- Boiled sweets whether or not filled	0 % + EAR MAX 18.7 % + AD S/ZR
1704 90 75	---- Toffees, caramels and similar sweets	0 % + EAR MAX 18.7 % + AD S/ZR
	---- Other	
1704 90 81	----- Compressed tablets	0 % + EAR MAX 18.7 % + AD S/ZR
1704 90 99	----- Other	0 % + EAR MAX 18.7 % + AD S/ZR
1803	Cocoa paste, whether or not defatted	9.6 %
1804 00 00	Cocoa butter, fat and oil	7.7 %
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	8 %
1806	Chocolate and other food preparations containing cocoa:	
1806 10	- Cocoa powder, containing added sugar or other sweetening matter:	
1806 10 15	-- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 %
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	8 % + 25.2 EUR/100 kg
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	8 % + 31.4 EUR/100 kg
1806 10 90	-- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 % + 41.9 EUR/100 kg
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:	
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	8.3 % + EAR MAX 18.7 % + AD S/ZR

1806 20 30	-- Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat	8.3 % + EAR MAX 18.7 % + AD S/ZR
	-- Other:	
1806 20 50	--- Containing 18 % or more by weight of cocoa butter	8.3 % + EAR MAX 18.7 % + AD S/ZR
1806 20 70	--- Chocolate milk crumb	15.4 % + EAR
1806 20 80	--- Chocolate flavour coating	8.3 % + EAR MAX 18.7 % + AD S/ZR
1806 20 95	--- Other	8.3 % + EAR MAX 18.7 % + AD S/ZR
	- Other, in blocks, slabs or bars:	
1806 31 00	-- Filled	0 % + EAR MAX 18.7 % + AD S/ZR
1806 32	-- Not filled	
1806 32 10	--- With added cereal, fruit or nuts	0 % + EAR MAX 18.7 % + AD S/ZR
1806 32 90	--- Other	0 % + EAR MAX 18.7 % + AD S/ZR
1806 90	- Other:	
	-- Chocolate and chocolate products:	
	--- Chocolates, whether or not filled:	
1806 90 11	---- Containing alcohol	0 % + EAR MAX 18.7 % + AD S/ZR
1806 90 19	---- Other	0 % + EAR MAX 18.7 % + AD S/ZR
	--- Other:	
1806 90 31	---- Filled	0 % + EAR MAX 18.7 % + AD S/ZR
1806 90 39	---- Not filled	0 % + EAR MAX 18.7 % + AD S/ZR
1806 90 50	-- Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	0 % + EAR MAX 18.7 % + AD S/ZR
1806 90 60	-- Spreads containing cocoa	0 % + EAR MAX 18.7 % + AD S/ZR
1806 90 70	-- Preparations containing cocoa for making beverages	0 % + EAR MAX 18.7 % + AD S/ZR
1806 90 90	-- Other	0 % + EAR MAX 18.7 % + AD S/ZR
1901	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:	
1901 10 00	- Preparations for infant use, put up for retail sale	7.6 % + EAR
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading No 1905	7.6 % + EAR
1901 90	- Other:	
	-- Malt extract:	
1901 90 11	--- With a dry extract content of 90 % or more by weight	0 % + 18 EUR/100 kg
1901 90 19	--- Other	0 % + 14.7 EUR/100 kg
	-- 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 heading Nos 0401 to 0404	6.4 %
1901 90 99	--- Other	0 % + EAR
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	7.7 % + 24.6 EUR/100 kg
1902 19	-- Other	
1902 19 10	--- Containing no common wheat flour or meal	7.7 % + 24.6 EUR/100 kg
1902 19 90	--- Other	7.7 % + 21.1 EUR/100 kg
1902 20	- Stuffed pasta whether or not cooked or otherwise prepared:	
	-- Other	
1902 20 91	--- Cooked	8.3 % + 6.1 EUR/100 kg
1902 20 99	--- Other	8.3 % + 17.1 EUR/100 kg
1902 30	- Other pasta	
1902 30 10	-- Dried	6.4 % + 24.6 EUR/100 kg
1902 30 90	-- Other	6.4 % + 9.7 EUR/100 kg
1902 40	- Couscous	
1902 40 10	-- Unprepared	7.7 % + 24.6 EUR/100 kg
1902 40 90	-- Other	6.4 % + 9.7 EUR/100 kg

1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	6.4 % + 15.1 EUR/100 kg
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:	
1904 10 10	-- Obtained from maize	3.8 % + 20 EUR/100 kg
1904 10 30	-- Obtained from rice	5.1 % + 46 EUR/100 kg
1904 10 90	-- Other:	5.1 % + 33.6 EUR/100 kg
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	9 % + EAR
	-- Other:	
1904 20 91	--- Obtained from maize	3.8 % + 20 EUR/100 kg
1904 20 95	--- Obtained from rice	5.1 % + 46 EUR/100 kg
1904 20 99	--- Other	5.1 % + 33.6 EUR/100 kg
1904 90	- Other:	
1904 90 10	-- Rice	8.3 % + 46 EUR/100 kg
1904 90 90	-- Other	8.3 % + 25.7 EUR/100 kg
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	5.8 % + 13 EUR/100 kg
1905 20	- Gingerbread and the like	
1905 20 10	-- Containing by weight of sucrose less than 30 % (including invert sugar expressed as sucrose)	9.4 % + 18.3 EUR/100 kg
1905 20 30	-- Containing by weight of sucrose 30 % or more but less than 50 % (including invert sugar expressed as sucrose)	9.8 % + 24.6 EUR/100 kg
1905 20 90	-- Containing by weight of sucrose 50 % or more (including invert sugar expressed as sucrose)	10.1 % + 31.4 EUR/100 kg
1905 30	- Sweet biscuits; waffles and wafers:	
	-- Completely or partially coated or covered with chocolate or other preparations containing cocoa:	
1905 30 11	--- In immediate packings of a net content not exceeding 85g	0 % + EAR MAX 24.2 % + AD S/ZR
1905 30 19	--- Other	0 % + EAR MAX 24.2 % + AD S/ZR
	-- Other:	
	--- Sweet biscuits:	
1905 30 30	---- Containing 8 % or more by weight of milk fats	0 % + EAR MAX 24.2 % + AD S/ZR
	---- Other:	
1905 30 51	----- Sandwich biscuits	0 % + EAR MAX 24.2 % + AD S/ZR
1905 30 59	----- Other	0 % + EAR MAX 24.2 % + AD S/ZR
	--- Waffles and wafers:	
1905 30 91	---- Salted, whether or not filled	0 % + EAR MAX 20.7 % + AD F/MR
1905 30 99	---- Other	0 % + EAR MAX 24.2 % + AD S/ZR
1905 40	- Rusks, toasted bread and similar toasted products:	
1905 40 10	-- Rusks	9.7 % + EAR
1905 40 90	-- Other	9.7 % + EAR
1905 90	- Other:	
1905 90 10	-- Matzos	3.8 % + 15.9 EUR/100 kg
1905 90 20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	4.5 % + 60.5 EUR/100 kg
	-- 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	9.7 % + EAR
1905 90 40	--- Waffles and wafers with a water content exceeding 10 % by weight	9 % + EAR MAX 20.7 % + AD F/MR
1905 90 45	--- Biscuits	9 % + EAR MAX 20.7 % + AD F/MR

1905 90 55	--- Extruded or expanded products, savoury or salted	9 % + EAR MAX 20.7 % + AD F/MR
1905 90 60	--- Other:	
1905 90 60	---- With added sweetening matter	9 % + EAR MAX 24.2 % + AD S/ZR
1905 90 90	---- Other	9 % + EAR MAX 20.7 % + AD F/MR
2001	Vegetables, fruits, 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)	5.1 % + 9.4 EUR/100 kg net eda
2001 90 40	-- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	8.3 % + 3.8 EUR/100 kg net eda
2001 90 60	-- Palm hearts	10 %
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006	
2004 10	- Potatoes:	
2004 10 91	-- Other	7.6 % + EAR
2004 90	--- In the form of flour, meal or flakes	
2004 90 10	- Other vegetables and mixtures of vegetables:	
2004 90 10	-- Sweet corn(Zea mays var. saccharata)	5.1 % + 9.4 EUR/100 kg net eda
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006	
2005 20	- Potatoes:	
2005 20 10	-- In the form of flour, meal or flakes	8.8 % + EAR
2005 80 00	- Sweet corn(Zea mays var. saccharata)	5.1 % + 9.4 EUR/100 kg net eda
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
2008 11	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008 11 10	-- Ground-nuts	12.8 %
2008 11 10	--- Peanut butter	
2008 91 00	- Other, including mixtures other than those of subheading 2008 19:	
2008 91 00	-- Palm hearts	10 %
2008 99	-- Other	
2008 99 85	--- Not containing added spirit:	
2008 99 85	---- Not containing added sugar:	
2008 99 85	----- Maize (corn), other than sweet corn (Zea mays var. saccharata)	5.1 % + 9.4 EUR/100 kg net eda
2008 99 91	----- Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	8.3 % + 3.8 EUR/100 kg net eda
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:	
2101 11 11	-- Extracts; essences or concentrates:	
2101 11 11	--- With a coffee-based dry matter content of 95 % or more by weight	9 %
2101 11 19	--- Other	9 %
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	11.5 %
2101 12 98	--- Other	9 % + EAR
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:	

2101 20 20	-- Extracts, essences or concentrates:	6 %
	-- Preparations	
2101 20 92	--- With a basis of extracts, essences or concentrates of tea or maté	6 %
2101 20 98	--- Other	6.5 % + EAR
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	11.5 %
2101 30 19	--- Other	5.1 % + 12.7 EUR/100 kg
	-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	
2101 30 91	--- Of roasted chicory	14.1 %
2101 30 99	--- Other	10.8 % + 22.7 EUR/100 kg
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:	
2102 10	- Active yeasts:	
2102 10 10	-- Culture yeast	10.9 %
	-- Baker's yeast:	
2102 10 31	--- Dried	12 %
2102 10 39	--- Other	12 %
2102 10 90	-- Other	14.7 %
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.	8.3 %
2102 20 19	--- Other	5.1 %
2102 30 00	- Prepared baking powders	6.1 %
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10 00	- Soya sauce	7.7 %
2103 20 00	- Tomato ketchup and other tomato sauces	10.2 %
2103 30	- Mustard flour and meal and prepared mustard:	
2103 30 90	-- Prepared mustard	9 %
2103 90	- Other:	
2103 90 90	-- Other	7.7 %
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
2104 10	- Soups and broths and preparation therefor:	
2104 10 10	-- Dried	4.5 %
2104 10 90	-- Other	4.5 %
2104 20 00	- Homogenised composite food preparations	14.1 %
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 % + 20.2 EUR/100 kg MAX 19.4 % + 9.4 EUR/100 kg
	- Containing by weight of milk fats:	
2105 00 91	-- 3 % or more but less than 7 %	0 % + 38.5 EUR/100 kg MAX 18.1 % + 7 EUR/100 kg
2105 00 99	-- 7 % or more	0 % + 54 EUR/100 kg MAX 17.8 % + 6.9 EUR/100 kg
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	12.8 %
2106 10 80	-- Other	9 % + EAR
2106 90	- Other:	
2106 90 10	-- Cheese fondues (¹)	35 EUR/100 kg

2106 90 20	-- Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	17.3 % MIN 1 EUR/ % vol/hl
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:	12.8 %
2106 90 98	--- Other	9.7 % + EAR
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	9.6 %
2202 90	- Other:	
2202 90 10	-- Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404	9.6 %
	-- Other, containing by weight of fat obtained from the products of heading Nos 0401 to 0404:	
2202 90 91	--- Less than 0.2 %	6.4 % + 13.7 EUR/100 kg
2202 90 95	--- 0.2 % or more but less than 2 %	5.5 % + 12.1 EUR/100 kg
2202 90 99	--- 2 % or more	5.5 % + 21.2 EUR/100 kg
2203 00	Beer made from malt	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	10.9 EUR/hl
2205 10 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	0.9 EUR/ % vol/hl + 6.4 EUR/hl
2205 90	- Other:	
2205 90 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	9 EUR/hl
2205 90 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	0.9 EUR/ % vol/hl
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	19.2 EUR/hl
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	10.2 EUR/hl
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:	
2208 40	- Rum and taffia:	
	-- 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)	0.6 EUR/ % vol/hl + 3.2 EUR/hl
	--- Other:	
2208 40 31	---- Of a value exceeding 7.9 € per litre of pure alcohol	0.6 EUR/ % vol/hl + 3.2 EUR/hl
2208 40 39	---- Other	0.6 EUR/ % vol/hl + 3.2 EUR/hl
	-- 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)	0.6 EUR/ % vol/hl
	--- Other:	
2208 40 91	---- Of a value exceeding 2 € per litre of pure alcohol	0.6 EUR/ % vol/hl
2208 40 99	---- Other	0.6 EUR/ % vol/hl
2208 90	- Other:	
	-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume, in containers holding:	

2208 90 91	--- 2 litres or less	1 EUR/ % vol/hl + 6.4 EUR/hl
2208 90 99	--- More than 2 litres	1 EUR/ % vol/hl
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco	26 %
2402 20	- Cigarettes containing tobacco:	
2402 20 10	-- Containing cloves	10 %
2402 20 90	-- Other	57.6 %
2402 90 00	- Other	57.6 %
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	74.9 %
2403 10 90	-- Other	74.9 %
	- Other	
2403 91 00	-- "Homogenized" or "reconstituted" tobacco	16.6 %
2403 99	-- Other:	
2403 99 10	--- Chewing tobacco and snuff	41.6 %
2403 99 90	--- Other	16.6 %
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Other polyhydric alcohols:	
2905 43 00	-- Mannitol	0 % + 125.8 EUR/100 kg
2905 44	-- D-glucitol (sorbitol):	
	--- In aqueous solution:	
2905 44 11	---- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 % + 16.1 EUR/100 kg
2905 44 19	---- Other	0 % + 37.8 EUR/100 kg
	--- Other	
2905 44 91	---- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 % + 23 EUR/100 kg
2905 44 99	---- Other	0 % + 53.7 EUR/100 kg
2905 45 00	-- Glycerol	3.8 %
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:	
	-- Extracted oleoresins:	
3301 90 21	--- Extracted oleoresins of liquorice and hops	3.2 %
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 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 %	17.3 % MIN 1 EUR/ % vol/hl
	---- 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	12.8 %
3302 10 29	----- Other	0 % + EAR
3501	Casein, caseinates and other casein derivatives; casein glues:	

3501 10	- Casein:	
3501 10 50	-- For industrial uses other than the manufacture of foodstuffs or fodder	0 %
3501 10 90	-- Other	0 %
3501 90	-- Other:	
3501 90 90	-- Other	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 % + 17.7 EUR/100 kg
	-- Other modified starches:	
3505 10 90	--- Other	0 % + 17.7 EUR/100 kg
3505 20	- Glues:	
3505 20 10	-- Containing, by weight, less than 25 % of starches or dextrins or other modified starches	0 % + 4.5 EUR/100 kg MAX 11.5 %
3505 20 30	-- Containing, by weight, 25 % or more but less than 55 % of starches or dextrins or other modified starches	0 % + 8.9 EUR/100 kg MAX 11.5 %
3505 20 50	-- Containing, by weight, 55 % or more but less than 80 % of starches or dextrins or other modified starches	0 % + 14.2 EUR/100 kg MAX 11.5 %
3505 20 90	-- Containing by weight 80 % or more of starches or dextrins or other modified starches	0 % + 17.7 EUR/100 kg MAX 11.5 %
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809 10	- With a basis of amylaceous substances:	
3809 10 10	-- Containing by weight of such substances less than 55 %	0 % + 8.9 EUR/100 kg MAX 12.8 %
3809 10 30	-- Containing by weight of such substances 55 % or more but less than 70 %	0 % + 12.4 EUR/100 kg MAX 12.8 %
3809 10 50	-- Containing by weight of such substances 70 % or more but less than 83 %	0 % + 15.1 EUR/100 kg MAX 12.8 %
3809 10 90	-- Containing by weight of such substances 83 % or more	0 % + 17.7 EUR/100 kg MAX 12.8 %
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:	
	- Industrial monocarboxylic fatty acids, acid oils from refining	
3823 11 00	-- Stearic acid	5.1 %
3823 12 00	-- Oleic acid	4.5 %
3823 13 00	-- Tall oil fatty acids	2.9 %
3823 19	-- Other:	
3823 19 10	--- Distilled fatty acids	2.9 %
3823 19 30	--- Fatty acid distillate	2.9 %
3823 19 90	--- Other:	2.9 %
3823 70 00	- Industrial fatty alcohols	3.8 %
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:	
3824 60 11	--- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 % + 16.1 EUR/100 kg
3824 60 19	--- Other	0 % + 37.8 EUR/100 kg
	-- Other	
3824 60 91	--- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 % + 23 EUR/100 kg
3824 60 99	--- Other	0 % + 53.7 EUR/100 kg

(¹) Eligibility to benefit from this preference is subject to conditions laid down in the relevant Community provisions

Table 3: Basic amounts taken into consideration in calculating the reduced agricultural components (EAR) and additional duties applicable on importation into the Community of goods listed in Table 2

Basic Product	MFN rate on 1.7.2000 (€/100 kg)
(1)	(2)
Common wheat	9.504
Durum wheat	14.752
Rye	9.261
Barley	9.261
Maize	9.395
Long-grain husked rice	26.432
Skimmed-milk powder	118.800
Whole-milk powder	130.432
Butter	189.562
White sugar	41.928

ANNEX II

Table 1: Quotas applicable upon import into Latvia of goods originating in the Community

CN Code	Description	Annual quota (1000 kg)	Rate of duty applicable within the quota		
			2001; 2002	2003; 2004	2005; 2006
		2001 and after			
(1)	(2)	(3)	(4)	(5)	(6)
0403 10	Yoghurt	40	Exemption	Exemption	Exemption
1302 20 10	Dry pectic substances, pectinates and pectates	240			
1517	Margarine	4000			
1905	Bread, pastry, cakes, biscuits and other bakers' wares	800	10 %	5 %	
2104 10	Soups and broths and preparations therefor	300	Exemption	Exemption	
2208 50	Gin and Geneva	90			

Table 2: Duties applicable to goods originating in the Community on import into Latvia

Note: Duties are set to zero for imports into Latvia of processed agricultural products originating in the Community which fall within Regulation (EC) No 3448/93 as amended and are not listed in this table.

CN Code	Description	Rate of duty (%)	
		2001; 2002	2003; 2004
(1)	(2)	(3)	(4)
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 51 to 0403 10 99	- Yoghurt, flavoured or containing added fruit, nuts or cocoa	9	8
0403 90 71 to 0403 90 99	- Other	7	6
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 %	13.5	12
0405 20 30	-- Of a fat content, by weight, of 60 % or more but not exceeding 75 %	13.5	12
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:		
0710 40 00	- Sweet corn	7	6
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	0	0
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	0	0
1403	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn piassava, couch-grass and istle), whether or not in hanks or bundles	0	0
1404	Vegetable products not elsewhere specified or included	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 No 1516:		
1517 10	- Margarine, excluding liquid margarine:		
1517 10 10	-- Containing more than 10 % but not more than 15 % by weight of milk fats	9	8
1517 90	- Other:		
1517 90 10	-- Containing more than 10 % but not more than 15 % by weight of milk fats	9	8
1517 90 93	--- Other		
	---- Edible mixtures or preparations of a kind used as mould release preparations	9	8
1704	Sugar confectionery (including white chocolate), not containing cocoa:		
1704 10	- Chewing gum, whether or not sugar-coated	4.5	4
1704 90	- Other:		
1704 90 71	---- Boiled sweets whether or not filled	2001: 8 2002: 5	4,5
1704 90 75	---- Toffees, caramels and similar sweets	13.5	12

1806	Chocolate and other food preparations containing cocoa:		
1806 10	- Cocoa powder, containing added sugar or other sweetening matter	9	8
	- Other, in blocks, slabs or bars:		
1806 31 00	-- Filled	15	13,5
1806 32	-- Not filled	15	13,5
ex1806 90	- Other, except preparations containing cocoa for making beverages falling within CN code 1806 90 70	13.5	12
1806 90 70	-- Preparations containing cocoa for making beverages	9	8
1901	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:		
1901 10 00	- Preparations for infant use, put up for retail sale	0	0
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading No 1905	8	7
1901 90	- Other	8	7
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	9	8
1902 19	-- Other	9	8
1902 20	- Stuffed pasta whether or not cooked or otherwise prepared	4.5	4
1902 30	- Other pasta	4.5	4
1902 40	- Couscous	4.5	4
ex1905	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, except cones from waffles and wafers for filling ice cream containing by weight 10g or more but less than 15g, of a sugar content 25 % or more	15	13,5
1905 30 991 ⁽¹⁾	---- Cones from waffles and wafers for filling ice cream containing by weight 10g or more but less than 15g, of a sugar content 25 % or more	0	0
2001	Vegetables, fruits, 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)	4.5	4
2001 90 40	-- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	4.5	4
2001 90 60	-- Palm hearts	4.5	4
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006		
2004 90	- Other vegetables and mixtures of vegetables:		
2004 90 10	-- Sweet corn (Zea mays var. saccharata)	7	6
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006		
2005 20	- Potatoes:		
2005 20 10	-- In the form of flour, meal or flakes	7	6
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
2103 90	-- Other:		
2103 90 90	-- Other:		
2103 90 901 ⁽¹⁾	--- Mayonnaise	7	6
2104	Soups and broths and preparations therefor; homogenised composite food preparations:		
2104 10	- Soups and broths and preparation therefor	7	6
2104 20 00	- Homogenised composite food preparations	0	0
2105 00	Ice cream and other edible ice, whether or not containing cocoa	8	7

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 90 00	- Other	13.5	12
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	9	8
2202 90	- Other:		
2202 90 10	-- Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404	9	8
	-- Other, containing by weight of fat obtained from the products of heading Nos 0401 to 0404:		
2202 90 91	--- Less than 0.2 %	9	8
2202 90 95	--- 0.2 % or more but less than 2 %	4.5	4
2202 90 99	--- 2 % or more	4.5	4
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	4.5	4
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	9	8
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	27	24
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	2001: 81.7 2002: 75.6	2003: 69.5 2004: 63.3
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:		
2208 20	- Spirits obtained by distilling grape wine or grape marc:		
2208 20 12 to	-- In containers holding 2 litres or less	12.5	0
2208 20 29			
2208 20 40 to	-- In containers holding more than 2 litres, except raw distillate other than cognac alcohol	0	0
2208 20 89	--- Raw distillate other than cognac alcohol	12.5	0
2208 20 409 ⁽¹⁾			
2208 30	- Whiskies	12.5	0
2208 40	- Rum and taffia	12.5	0
2208 50	- Gin and Geneva	27	24
2208 60	- Vodka	27	24
2208 70	- Liqueurs and cordials	27	24
ex2208 90	- Other, except undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume falling within CN codes 2208 90 91 and 2208 90 99	12.5	0
2208 90 91 to	-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume	27	24
2208 90 99			
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
2402 20	- Cigarettes containing tobacco	10	10

⁽¹⁾ Latvian customs code heading.

FINANCIAL STATEMENT			ENTR F.3	
			DATE: 23.11.2000	
1. BUDGET HEADING: Article 120 – Chapter 10			APPROPRIATIONS:	
2. TITLE: Proposal for a decision No....../2001 of the Association Council on the improvement of the trade arrangements for processed agricultural products foreseen in Protocol 2 of the Europe Agreement between the Community and Latvia.				
3. LEGAL BASIS: Article 133				
4. AIMS: Improvement of the bilateral trade on processed agricultural product according to the Protocol 2 of the Europe Agreement				
5.	FINANCIAL IMPLICATIONS	12 MONTH PERIOD (EUR million)	CURRENT FINANCIAL YEAR 2001 (EUR million)	FOLLOWING FINANCIAL YEAR 2002 (EUR million)
5.0	EXPENDITURE - CHARGED TO THE EC BUDGET (REFUNDS/INTERVENTIONS) - NATIONAL AUTHORITIES - OTHER			
5.1	REVENUE - OWN RESOURCES OF THE EC (LEVIES/CUSTOMS DUTIES) - NATIONAL	-0.27	-0.21	-0.27
5.0.1	ESTIMATED EXPENDITURE	2003	2004	2005
5.1.1	ESTIMATED REVENUE	-0.27	-0.27	-0.27
5.2	METHOD OF CALCULATION: Based on average imports during 1997 to 1999, calculation of loss of revenue through an increase of zero duty quotas to cover actual trade and a reduction of duties for all other processed agricultural products by 10 %.			
6.0	CAN THE PROJECT BE FINANCED FROM APPROPRIATIONS ENTERED IN THE RELEVANT CHAPTER OF THE CURRENT BUDGET?			NO
6.1	CAN THE PROJECT BE FINANCED BY TRANSFER BETWEEN CHAPTERS OF THE CURRENT BUDGET?			NO
6.2	WILL A SUPPLEMENTARY BUDGET BE NECESSARY?			NO
6.3	WILL APPROPRIATIONS NEED TO BE ENTERED IN FUTURE BUDGETS?			NO
OBSERVATIONS: The financial impact of this measure in the form of a reduction of duties applicable upon import of goods originating in Latvia and an increase of zero duty quotas is marginal since trade with the EU is of little significance.				