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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 1535/77

of 4 July 1977

determining the conditions under which certain goods are eligible upon importation for a favourable tariff arrangement by reason of their end-use

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff⁽¹⁾, as last amended by Regulation (EEC) No 280/77⁽²⁾, and in particular Articles 3 and 4 thereof,

Whereas certain provisions of Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff⁽³⁾, as last amended by Regulation (EEC) No 1111/77⁽⁴⁾, and other Community provisions, such as those which relate to tariff suspensions or quotas, to the common agricultural policy or to the application of international agreements concluded by the European Communities, make the eligibility of goods for a favourable tariff arrangement upon importation, by reason of their end-use, subject to conditions;

Whereas a study in depth undertaken with the Member States has revealed that, at present, such conditions take the form, in the main, of a series of administrative formalities and controls which, instituted until now at the national level, can differ considerably as between Member States;

Whereas this situation is liable to give rise to disparities in the application of the Common Customs Tariff and to deflections of trade and economic activity; whereas, in the interests of all concerned and in order to lighten as far as possible the burden falling on national administrations, there should be established a

Community control procedure for the end-use of goods;

Whereas, in accordance with existing practice, it is necessary to provide that the goods can be transferred within the Community; whereas it is moreover appropriate that, having regard to the objectives of this Regulation, there should be provision that, when consigned from one Member State to another, the goods should be accompanied, as far as the competent customs office in the Member State of destination where the customs formalities are carried out which enable the transferee to take charge of the goods, by the control copy T 5 provided for in Commission Regulation (EEC) No 223/77 of 22 December 1976 on provisions for the implementation of the Community transit procedure and for certain simplifications of that procedure⁽⁵⁾;

Whereas, in view of the tariff benefit attaching to the particular end-use concerned, importers are normally in a position to put the goods into free circulation in full knowledge of the circumstances; whereas the declaration that the goods will be put to the prescribed end-use must, in principle, be of an irreversible nature; whereas, however, where for reasons relating either to the circumstances of the holder of the authorization or to the goods themselves it is impossible for the goods to be put to the prescribed end-use, provision should be made for such goods to be admitted for normal home use or exported outside Community customs territory or destroyed under customs supervision;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Common Customs Tariff Nomenclature,

⁽¹⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽²⁾ OJ No L 40, 11. 2. 1977, p. 1.

⁽³⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽⁴⁾ OJ No L 134, 28. 5. 1977, p. 4.

⁽⁵⁾ OJ No L 38, 9. 2. 1977, p. 20.

HAS ADOPTED THIS REGULATION :

Article 1

This Regulation shall determine the conditions to be applied to goods put into free circulation under a favourable tariff arrangement by reason of their end-use.

However, this Regulation shall not apply to the goods listed in the Annex hereto.

Article 2

For the purposes of this Regulation, 'amount of uncollected import duties' shall mean the difference between, on the one hand, the amount of import duties which result from the application of the favourable tariff arrangement referred to in Article 1 and, on the other hand, the amount of import duties which would be due if that arrangement did not apply. The operative date for determining the amount of uncollected import duties shall be the date of acceptance by the competent authorities of the entry for release of the goods into free circulation.

For the purposes of this Article, 'import duties' shall include customs duties and charges having equivalent effect, agricultural levies and other import charges provided for under the common agricultural policy or under the specific arrangements applicable, in pursuance of Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products.

Article 3

1. The benefit of the tariff arrangement referred to in Article 1 shall be conditional upon the granting by the competent authorities of the Member State in which the goods are declared for entry into free circulation of a written authorization to the person importing those goods into free circulation or having them so imported.

2. Without prejudice to the provisions of the following Articles, the granting of the authorization provided for in paragraph 1 shall impose an obligation to :

- (a) put the goods to the prescribed end-use ;
- (b) pay the amount of uncollected import duties if the goods are not put to the prescribed end-use ;
- (c) keep records such as to enable the competent authorities to carry out any checks which they consider necessary to ensure that the goods are put to the prescribed end-use, and to preserve such records for such period as is required under the relevant provisions in force ;

(d) permit inspection of the records provided for in subparagraph (c); and

(e) submit to any other measure of control which the competent authorities may deem appropriate to check the actual use of the goods and provide any information required for that purpose.

3. The competent authorities may withhold the authorization from persons unable to offer the safeguards considered necessary.

4. The granting of the authorization may be subject to the provision of security fixed by the competent authorities.

Article 4

1. The competent authorities may, if they consider it necessary, limit the period of validity of any authorization granted in accordance with Article 3.

2. The authorization granted in accordance with Article 3 may be revoked by the competent authorities if the holder of the authorization no longer fulfils one or more of the obligations or conditions provided for in this Regulation, or if he can no longer offer the safeguards considered necessary by the competent authorities.

3. In cases where the authorization is revoked by the competent authorities, the holder shall immediately pay the amount of uncollected import duties for those goods which have not yet been put to the prescribed end-use.

Article 5

The goods must have been put to the prescribed end-use within one year from the date of acceptance by the competent authorities of the entry for their release into free circulation. The competent authorities may however, extend the period if the goods have not been put to the end-use on account either of inevitable accident or of *force majeure* or for reasons inherent in the processing of the goods.

Article 6

1. If, without prejudice to the provisions of Articles 7 and 11, the goods have not been put to the prescribed end-use on expiry of the period referred to in Article 5, the amount of uncollected import duties shall be paid, without prejudice to any default interest chargeable, to the competent authorities of the Member State in which the goods were declared for entry into free circulation or, where Article 9 applies, were last placed under customs control.

2. Waste and scrap which result necessarily from the normal working or processing of the goods, together with losses due to natural causes, shall be regarded as goods having been put to the end-use unless Community legislation provides otherwise.

3. In cases of necessity, duly justified by the holder of the authorization, the competent authorities may authorize the common storage of goods as referred to in the first paragraph of Article 1 with goods of the same kind and quality and having the same technical and physical characteristics. Where goods are stored in accordance with the preceding subparagraph, this Regulation shall apply to a quantity of goods equivalent to that imported under this Regulation.

Article 7

The goods referred to in the first paragraph of Article 1 may be transferred within the Community. The transferee must hold an authorization granted in accordance with Article 3.

By way of derogation from the provisions of Article 5, all the goods must have been put to the prescribed end-use within one year from the date of transfer. This period may, however, be extended as provided for in Article 5.

Article 8

All transfers within a Member State shall be notified to the competent authorities. The form of the notification, the period of time in which it must be made and any other requirements shall be determined by the competent authorities. The notification shall state clearly the date of the transfer of the goods.

With effect from this date the transferee shall assume the obligations arising under this Regulation in respect of the transferred goods.

Article 9

1. Where goods as referred to in the first paragraph of Article 1 are consigned from one Member State to another the competent office in the Member State of departure shall issue a control copy T 5, in accordance with the procedure laid down in Regulation (EEC) No 223/77.

2. One of the following statements shall be inserted in capital letters in the box reserved for the description of the goods on the customs document relating to the consignment of the goods:

- SÆRLIGT ANVENDELSESFORMÅL,
- BESONDERE VERWENDUNG,
- END USE,

- DESTINATION PARTICULIÈRE,
- DESTINAZIONE PARTICOLARE,
- BIJZONDERE BESTEMMING.

3. The control copy T 5 shall accompany the goods as far as the competent office where the customs formalities are carried out which enable the transferee to take charge of the goods.

This control copy shall include:

- in boxes 31 and 101, respectively, the description of the goods as at the time of consignment and the appropriate Common Customs Tariff heading or subheading,
- in box 104, one of the following statements in capital letters:

- SÆRLIGT ANVENDELSESFORMÅL: FORORDNING (EØF) Nr. 1535/77,
- BESONDERE VERWENDUNG: VERORDNUNG (EWG) Nr. 1535/77,
- END USE: REGULATION (EEC) No 1535/77,
- DESTINATION PARTICULIÈRE: RÈGLEMENT (CEE) No 1535/77,
- DESTINAZIONE PARTICOLARE: REGOLAMENTO (CEE) n. 1535/77,
- BIJZONDERE BESTEMMING: VERORDENING (EEG) N. 1535/77,

- in box 106,
 - (a) in cases where the goods have undergone any manufacturing or processing operations after being admitted to free circulation, the description and heading or subheading in the Common Customs Tariff applicable to them at the time of their admission to free circulation;
 - (b) the registered number and date of the declaration for entry into free circulation and the name and address of the customs office where the declaration was made.

4. The provisions of this Article shall apply equally to goods referred to in the first paragraph of Article 1 which in the course of transportation between two points within the Community cross the territory of Austria or Switzerland and are re-consigned from one of those territories.

By way of derogation from the provisions of Article 12 (3) of Regulation (EEC) No 223/77, the original of the control copy T 5 shall accompany the goods to the customs office referred to in the first subparagraph of paragraph 3.

The office of departure shall specify the period within which the goods must be re-entered at the customs office referred to in the first subparagraph of paragraph 3.

5. Without prejudice to the application of the transit provisions, and in particular Council Regulation No 222/77 of 13 December 1976 on Community transit,⁽¹⁾ the obligations of the transferor deriving from this Regulation shall pass to the transferee on the date on which the goods are placed at the disposal of the latter by the competent customs office.

6. The control copy T 5 shall be sent without delay to the office of departure after having been endorsed under 'Remarks' in the box entitled 'Control as to use and/or destination' by the customs office referred to in the first subparagraph of paragraph 3 with one of the following statements:

- VARERNE STILLET TIL RÅDIGHED FOR MODTAGEREN DEN⁽²⁾,
- WAREN DEM ÜBERNEHMER ZUR VERFÜGUNG GESTELLT AM⁽²⁾,
- GOODS TRANSFERRED TO THE TRANSFEREE ON⁽²⁾,
- MARCHANDISES MISES À LA DISPOSITION DU CESSIONNAIRE LE⁽²⁾,
- MERCI MESSE A DISPOSIZIONE DEL CESSIONARIO IL⁽²⁾,
- GOEDEREN TER BESCHIKKING GESTELD VAN DEGENE DIE OVERNEEMT OP⁽²⁾.

Article 10

The competent authorities shall not approve the use of the goods, otherwise than as provided for by the favourable tariff arrangement referred to in Article 1, unless the holder of the authorization can prove to their satisfaction that it has been impossible for reasons relating to his circumstances or to the goods themselves for the goods to be put to the prescribed end-use.

The approval referred to in the preceding paragraph shall be conditional on the holder of the authorization paying the amount of the uncollected import duties, without prejudice to any default interest chargeable.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 4 July 1977.

Article 11

1. The competent authorities shall not approve the exportation of the goods outside the customs territory of the Community or the destruction of the goods under customs supervision unless the holder of the authorization can prove to their satisfaction that it has been impossible for reasons relating to his circumstances or to the goods themselves for the goods to be put to the prescribed end-use.

In neither case shall the amount of uncollected import duties be payable.

2. Where the goods are destroyed, any resulting products which are not exported outside the customs territory of the Community shall be charged with import duty at the rates applicable on the date when the goods were destroyed.

Article 12

For the purposes of this Regulation, the territory of the Benelux Economic Union shall be considered to be a single Member State.

Article 13

Each Member State shall inform the Commission of the steps taken by its central administration for the purposes of applying this Regulation.

The Commission shall forthwith communicate this information to the other Member States.

Article 14

This Regulation shall enter into force on the seventh day following its publication in the *Official Journal of the European Communities*.

It shall apply from 1 January 1978.

For the Commission

Étienne DAVIGNON

Member of the Commission

⁽¹⁾ OJ No L 38, 9. 2. 1977, p. 1.

⁽²⁾ Date referred to in paragraph 5 of this Article.

ANNEX

CCT heading No	Description
01.01	Live horses, asses, mules and hinnies : A. Horses : I. Pure-bred breeding animals II. For slaughter
01.02	Live animals of the bovine species : A. Domestic species : I. Pure-bred breeding animals II. Other : a) Not yet having any permanent teeth, of a weight of not less than 350 kg but not more than 450 kg, in the case of male animals, or of not less than 320 kg but not more than 420 kg in the case of female animals ex b) Other : — Young male animals, intended for fattening, of a live weight of 300 kg or less
01.03	Live swine : A. Domestic species : I. Pure-bred breeding animals
01.04	Live sheep and goats : A. Domestic species : I. Sheep : a) Pure-bred breeding animals II. Goats : a) Pure-bred breeding animals
02.01	Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen : A. Meat : II. Of bovine animals a) Fresh or chilled : 1. Carcasses, half-carcasses or 'compensated' quarters : aa) Carcasses of a weight of not less than 180 kg but not more than 270 kg and half-carcasses or 'compensated' quarters, of a weight of not less than 90 kg but not more than 135 kg, with a low degree of ossification of the cartilages (more especially those of the symphysis pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour 2. Separated or unseparated forequarters : aa) Separated forequarters of a weight of not less than 45 kg but not more than 68 kg, with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour

CCT heading No	Description
02.01 (continued)	<p>3. Separated or unseparated hindquarters :</p> <p>aa) Separated hindquarters of a weight of not less than 45 kg but not more than 68 kg (not less than 38 kg but not more than 61 kg in the case of 'Pistola' cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour</p> <p>b) Frozen :</p> <p>2. Separated or unseparated forequarters</p> <p>4. Other :</p> <p>bb) Boned or boneless :</p> <p>11. Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block ; 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece</p> <p>22. Crop, chuck and blade and brisket cuts</p> <p>33. Other</p>
04.02	<p>Milk and cream, preserved, concentrated or sweetened :</p> <p>B. Containing added sugar :</p> <p>I. Milk and cream, in powder or granules :</p> <p>a) Special milk for infants, in hermetically sealed containers of a net capacity of 500 g or less and of a fat content, by weight, exceeding 10 % but not exceeding 27 %</p>
04.04	<p>Cheese and curd :</p> <p>A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered :</p> <p>I. Of a minimum fat content of 45 % by weight, in the dry matter, matured for at least three months :</p> <p>a) Whole cheeses of a free-at-frontier value per 100 kg net weight of :</p> <p>1. ... (a) u.a. or more, but less than ... (a)</p> <p>2. ... (a) u.a. or more</p> <p>b) Pieces packed in vacuum or in inert gas :</p> <p>1. With rind on at least one side, of a net weight :</p> <p>aa) Of not less than 1 kg but less than 5 kg and of a free-at-frontier value of not less than ... (a) u.a. but less than .. (a) u.a. per 100 kg net weight</p> <p>bb) Of not less than 450 g and of a free-at-frontier value of not less than ... (a) u.a. per 100 kg net weight</p> <p>2. Other, of a net weight of not less than 75 g but not more than 250 g and of a free-at-frontier value of not less than ... (a) u.a. per 100 kg net weight</p>

(a) This value is the value applicable for the time being under the common agricultural policy.

CCT heading No	Description
04.04 (continued)	<p>B. Glarus herb cheese (known as Schabziger), made from skimmed milk and mixed with finely-ground herbs</p> <p>D. Processed cheese, not grated or powdered :</p> <p>I. In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition Glarus herb cheese (known as Schabziger), put up for retail sale, of a free-at-frontier value of not less than ... (a) u.a. per 100 kg net weight and of a fat content, by weight, in the dry matter, not exceeding 56°</p> <p>E. Other :</p> <p>I. Not grated or powdered, of a fat content, by weight, not exceeding 40 % and a water content, calculated by weight, of the non-fatty matter :</p> <p>b) Exceeding 47 % but not exceeding 72 % :</p> <p>1. Cheddar :</p> <p>aa) Whole Cheddar cheeses, made from unpasteurized milk, of a minimum fat content of 50 % by weight, in the dry matter, matured for at least nine months and of a free-at-frontier value of not less than ... (a) u.a. per 100 kg net weight</p> <p>2. Tilsit and Butterkäse, of a fat content, by weight, in the dry matter :</p> <p>aa) Not exceeding 48 %</p> <p>bb) Exceeding 48 %</p> <p>3. Kashkaval</p> <p>4. Cheese of sheep's milk or buffalo milk, in containers containing brine, or in sheep or goatskin bottles</p>
04.05	<p>Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not :</p> <p>A. Eggs in shell, fresh or preserved :</p> <p>I. Poultry eggs :</p> <p>a) Eggs for hatching</p> <p>B. Eggs, not in shell ; egg yolks :</p> <p>II. Other</p>
07.01	<p>Vegetables, fresh or chilled :</p> <p>A. Potatoes :</p> <p>I. Seed potatoes</p>
10.05	<p>Maize :</p> <p>A. Hybrid, for sowing</p>
11.06	<p>Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No 07.06 :</p> <p>A. Denatured</p>
12.01	<p>Oil seeds and oleaginous fruit, whole or broken :</p> <p>A. For sowing</p>

(a) This value is the value applicable for the time being under the common agricultural policy.

CCT heading No	Description
22.05	<p>Wine of fresh grapes ; grape must with fermentation arrested by the addition of alcohol :</p> <p>C. Other :</p> <p>III. Of an actual alcoholic strength exceeding 15° but not exceeding 18°, in containers holding :</p> <p>a) Two litres or less :</p> <p>1. Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel</p> <p>b) More than two litres :</p> <p>1. Port, Madeira, sherry and Setubal muscatel</p> <p>2. Tokay (Aszu and Szamorodni)</p> <p>IV. Of an actual alcoholic strength exceeding 18° but not exceeding 22°, in containers holding :</p> <p>a) Two litres or less :</p> <p>1. Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel</p> <p>b) More than two litres :</p> <p>1. Port, Madeira, sherry and Setubal muscatel</p> <p>2. Tokay (Aszu and Szamorodni)</p>
22.09	<p>Spirits (other than those of heading No 22.08) ; liqueurs and other spirituous beverages ; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages :</p> <p>C. Spirituous beverages :</p> <p>III. Whisky :</p> <p>a) Bourbon whiskey, in containers holding :</p> <p>1. Two litres or less :</p> <p>2. More than two litres</p>
24.01	<p>Unmanufactured tobacco ; tobacco refuse :</p> <p>A. Tobacco of a value, per package, not less than 280 u.a. per 100 kg net weight :</p> <p>I. Flue cured Virginia type and light air cured Burley type (including Burley hybrids)</p>
25.01	<p>Common salt (including rock salt, sea salt and table salt) ; pure sodium chloride ; salt liquors ; sea water :</p> <p>A. Common salt (including rock salt, sea salt and table salt) and pure sodium chloride, whether or not in aqueous solution :</p> <p>II. Other :</p> <p>ex a) Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human consumption :</p> <p>— Denatured</p>

CCT heading No	Description
ex Chapter 27 Miscellaneous	Certain cases referred to in Additional Notes 5 (n) and 6
27.07	<p>Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter :</p> <p>B. Benzole, toluole, xylole, solvent naphtha (heavy benzole); similar products as defined in Note 2 to this Chapter, of which 65 % or more by volume distils at temperatures of up to 250° C (including mixtures of petroleum spirit and benzole); sulphuretted toppings :</p> <p>II. For other purposes</p> <p>G. Other :</p> <p>I. For the manufacture of the products of heading No 28.03</p>
27.10	<p>Petroleum oils and oils obtained from bituminous minerals, other than crude ; preparations not elsewhere specified or included, containing not less than 70 % by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations :</p> <p>A. Light oils :</p> <p>I. For undergoing a specific process</p> <p>II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 A I</p> <p>B. Medium oils :</p> <p>I. For undergoing a specific process</p> <p>II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 B I</p> <p>C. Heavy oils :</p> <p>I. Gas oils :</p> <p>a) For undergoing a specific process</p> <p>b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C I a)</p> <p>II. Fuel oils :</p> <p>a) For undergoing a specific process</p> <p>b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C II a)</p> <p>III. Lubricating oils ; other oils :</p> <p>a) For undergoing a specific process</p> <p>b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C III a)</p> <p>c) To be mixed in accordance with the terms of Additional Note 7 to this Chapter</p>

CCT heading No	Description
27.11	Petroleum gases and other gaseous hydrocarbons : A. Propane of a purity not less than 99 % : II. For other purposes B. Other : I. Commercial propane and commercial butane : a) For undergoing a specific process b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.11 B I a)
27.12	Petroleum jelly : A. Crude : I. For undergoing a specific process II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.12 A I
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured : B. Other : I. Crude : a) For undergoing a specific process b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.13 B I a)
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals : C. Other : I. For the manufacture of the products of heading No 28.03
29.01	Hydrocarbons : A. Acyclic : II. For other purposes B. Cyclanes and cyclenes : II. Other : b) For other purposes D. Aromatic : I. Benzene, toluene and xylenes : b) For other purposes
31.02	Mineral or chemical fertilizers, nitrogenous : A. Natural sodium nitrate

CCT heading No	Description
31.05	<p>Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg:</p> <p>A. Other fertilizers:</p> <p> III. Containing the two fertilizing substances: nitrogen and potassium:</p> <p> a) Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of the latter element may be as high as 44 %), of a total nitrogen content not exceeding 16.3 % by weight</p>
35.02	<p>Albumins, albuminates and other albumin derivatives:</p> <p>A. Albumins:</p> <p> ex I. Unfit, or to be rendered unfit, for human consumption:</p> <p> — To be rendered unfit for human consumption</p>
59.17	<p>Textile fabrics and textile articles, of a kind commonly used in machinery or plant:</p> <p>B. Bolting cloth, whether or not made up:</p> <p> ex I. Of silk or of waste silk other than noil:</p> <p> — Not made up</p> <p> ex II. Of other textile materials:</p> <p> — Not made up</p>
84.06	<p>Internal combustion piston engines:</p> <p>A. Aircraft engines as defined in Additional Note 1 to this Chapter, of a power of:</p> <p> I. 300 kW or less (a)</p> <p> II. More than 300 kW (a)</p> <p>C. Other engines:</p> <p> II. Compression ignition engines:</p> <p> a) Marine propulsion engines:</p> <p> 1. For the vessels of subheadings 89.01 A, 89.01 B I, 89.02 A, 89.02 B I and 89.03 A</p> <p>D. Parts:</p> <p> I. For aircraft engines (a)</p>
84.08	<p>Other engines and motors:</p> <p>A. Reaction engines:</p> <p> I. Turbo-jets developing a thrust of:</p> <p> a) 2 500 kg or less (a)</p> <p> b) More than 2 500 kg (a)</p> <p> II. Other (for example, ram-jets, pulse-jets, rocket engines (a))</p>

(a) This applies only to articles intended to be fitted in aircraft imported duty free or built within the Community.

CCT heading No	Description
84.08 (continued)	B. Gas turbines : I. Turbo-propellers developing a power of : a) 1 100 kW or less (a) b) More than 1 100 kW (a) D. Parts : I. Of reaction engines or of turbo-propellers (a)
87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys : B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled
88.03	Parts of goods falling in heading No 88.01 or 88.02 : B. Other (a)
Miscellaneous	Goods intended for use in the construction, maintenance and repair of aircraft, covered by Community tariff suspensions
Miscellaneous	Goods intended for incorporation in the ships, boats or other vessels falling within subheadings 89.01 A, 89.01 B I, 89.02 A, 89.02 B I and 89.03 A for the purposes of their construction, repair, maintenance or conversion or for the purposes of fitting-out or equipping such ships, boats or other vessels (Section II A of the 'Preliminary Provisions')
Miscellaneous	Goods in respect of which Community instruments prescribe both the benefit of a favourable tariff arrangement and the associated control measures

(a) This applies only to articles intended to be fitted in aircraft imported duty free or built within the Community.