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(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 2560/77

of 7 November 1977

amending the nomenclature for certain agricultural products, various Regulations concerning these products and the Common Customs Tariff

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28 and 43 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Having regard to Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organization of the market in oils and fats ⁽²⁾, as last amended by Regulation (EEC) No 1707/73 ⁽³⁾, and in particular Articles 14 (2) and 15 (3) thereof,

Having regard to Council Regulation (EEC) No 804/68 of 27 June 1968 on the common organization of the market in milk and milk products ⁽⁴⁾, as last amended by Regulation (EEC) No 559/76 ⁽⁵⁾, and in particular Article 14 (6) thereof,

Having regard to Council Regulation (EEC) No 3330/74 of 19 December 1974 on the common organization of the market in sugar ⁽⁶⁾, as last amended by Regulation (EEC) No 1110/77 ⁽⁷⁾, and in particular Article 9 (5) thereof,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common

organization of the market in cereals ⁽⁸⁾, as last amended by Regulation (EEC) No 1386/77 ⁽⁹⁾, and in particular Articles 14 (3), 16 (5), 17, 19 (2) and 23 (2) thereof,

Whereas the nine Member States are parties to the Brussels Convention of 15 December 1950 on nomenclature for the classification of goods in customs tariffs; whereas the Common Customs Tariff is based on that nomenclature;

Whereas the Customs Cooperation Council recommended amendments to the Convention, and therefore to the nomenclature which forms part thereof, to its Contracting Parties; whereas these recommendations, having encountered no objection in whole or in part, are deemed to have been adopted on 1 July 1977 and are to be applied from 1 January 1978;

Whereas heading No 05.06 has been deleted by the recommendation of the Customs Cooperation Council; whereas the products which fall within this heading are now classified under subheading 05.15 B; whereas this subheading is part of the common organization of the market in certain products listed in Annex II to the Treaty; whereas the scope of this common organization of the market should not be extended because of the recommendation of the Customs Cooperation Council;

Whereas heading No 17.05 has been deleted by the recommendation of the Customs Cooperation Council; whereas products which fall within these headings are now classified under heading No 17.01 or 17.02, or under subheading 21.07 F;

⁽¹⁾ OJ No C 266, 7. 11. 1977, p. 46.

⁽²⁾ OJ No 172, 30. 9. 1966, p. 3025/66.

⁽³⁾ OJ No L 175, 29. 6. 1973, p. 5.

⁽⁴⁾ OJ No L 148, 28. 6. 1968, p. 13.

⁽⁵⁾ OJ No L 67, 15. 3. 1976, p. 9.

⁽⁶⁾ OJ No L 359, 31. 12. 1974, p. 1.

⁽⁷⁾ OJ No L 134, 28. 5. 1977, p. 1.

⁽⁸⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽⁹⁾ OJ No L 158, 29. 6. 1977, p. 1.

Whereas other amendments to the tariff nomenclature for agricultural products are necessary to ensure its uniform application; whereas it is necessary to amend the relevant Regulations; whereas the tariff nomenclature for agricultural products is incorporated into the Common Customs Tariff;

Whereas the Common Customs Tariff can be simplified;

Whereas certain Regulations should be amended or adapted;

Whereas under Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organization of the market in fruit and vegetables ⁽¹⁾, as last amended by Regulation (EEC) No 1034/77 ⁽²⁾, and in particular Article 22 thereof, a countervailing tax may be charged in addition to the customs duty on cucumbers; whereas it is necessary to amend the Common Customs Tariff;

Whereas it is appropriate, for the sake of clarity, to bring the Annexes to the amended Regulations up to date,

HAS ADOPTED THIS REGULATION:

SECTION I

Cereals

Article 1

In Regulation (EEC) No 2727/75, Annex A shall be replaced by Annex I to this Regulation and Annex B is hereby amended as shown in Annex II hereto.

Article 2

Article 6 (2) of Council Regulation (EEC) No 2742/75 of 29 October 1975 on production refunds in the cereals and rice sectors ⁽³⁾, as last amended by Regulation (EEC) No 2139/77 ⁽⁴⁾, is hereby amended as follows:

— '17.05 B' shall be deleted and replaced by '21.07 F II'.

⁽¹⁾ OJ No L 118, 20. 5. 1972, p. 1.

⁽²⁾ OJ No L 125, 19. 5. 1977, p. 1.

⁽³⁾ OJ No L 281, 1. 11. 1975, p. 57.

⁽⁴⁾ OJ No L 249, 30. 9. 1977, p. 1.

Article 3

In Council Regulation (EEC) No 2743/75 of 29 October 1975 on the system to be applied to cereal based compound feedingstuffs ⁽⁵⁾ Annex I is hereby amended by replacing the text of subheading 23.07 B by the following:

CCT heading No	Description
23.07	Sweetened forage; other preparations of a kind used in animal feeding: B. Other, containing starch, glucose or glucose syrup falling within subheadings 17.02 B and 21.07 F II, or milk products (falling within heading No 04.01, 04.02, 04.03 or 04.04, or within subheading 07.02 A or 21.07 F I): I. (No change)

Article 4

Council Regulation (EEC) No 2744/75 of 29 October 1975 on the import and export system for products processed from cereals and from rice ⁽⁶⁾, as last amended by Regulation (EEC) No 832/76 ⁽⁷⁾, is hereby amended as follows:

1. In Articles 5 (1) and 8:

— '11.06 B' shall be deleted and replaced by '11.04 C II',

— '17.05 B' shall be deleted and replaced by '21.07 F II'.

2. In Article 9 (1):

— '11.06 A' shall be deleted and replaced by '11.04 C I',

— '17.05 B' shall be deleted and replaced by '21.07 F II'.

3. In Article 9 (3):

— '11.06 B' shall be deleted and replaced by '11.04 C II'.

⁽⁵⁾ OJ No L 281, 1. 11. 1975, p. 60.

⁽⁶⁾ OJ No L 281, 1. 11. 1975, p. 65.

⁽⁷⁾ OJ No L 100, 14. 4. 1976, p. 1.

4. In Annex I:

(a) The text of columns 1 and 2 in heading Nos 11.02, 11.06 and 17.02 shall be replaced by the following:

CCT heading No	Description	Basic product	Coefficient	Fixed component (u.a./tonne)
(1)	(2)	(3)	(4)	(5)
11.02	<p>Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No 10.06; germ of cereals, whole, rolled, flaked or ground ⁽¹⁾:</p> <p>A. }</p> <p>B. }</p> <p>C. }</p> <p>D. } (No change)</p> <p>E. }</p> <p>F. }</p> <p>G. }</p>			No change
11.04	<p>Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06:</p> <p>C. Flour and meal of sago and of roots and tubers falling within heading No 07.06:</p> <p>I. Denatured (a)</p> <p>II. Other:</p> <p>a) For the manufacture of starches (a)</p> <p>b) Other</p>			No change
17.02	<p>Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</p> <p>B. Glucose and glucose syrup:</p> <p>II. Other:</p> <p>a) Glucose in the form of white crystalline powder, whether or not agglomerated</p> <p>b) Other</p>			No change

⁽¹⁾ For the purpose of distinguishing between products falling within heading Nos 11.01 and 11.02 and those falling within subheading 23.02 A, products falling within heading Nos 11.01 and 11.02 are those having both of the following:

- a starch content (determined by the modified Ewers polarimetric method) exceeding 45 % by weight referred to dry matter,
- an ash content by weight, referred to dry matter (after deduction of any added mineral matter) not exceeding 1.6 % for rice, 2.5 % for wheat and rye, 3 % for barley, 4 % for buckwheat, 5 % for oats and 2 % for other cereals. However, germ of cereals, whole, rolled, flaked or ground, falls in all cases within heading No 11.02.

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) Heading No 17.05 shall be deleted and replaced by a new subheading 21.07 F, the text of which is as follows:

CCT heading No	Description	Basic product	Coefficient	Fixed component (u.a./tonne)
(1)	(2)	(3)	(4)	(5)
21.07 F	Flavoured or coloured sugar syrups: II. Glucose syrup	Maize	1.61	55.00

Article 5

In Council Regulation (EEC) No 2747/75 of 29 October 1975 laying down general rules to be applied in the event of the cereals market being disturbed ⁽¹⁾, Article 3 (2) is hereby amended as follows:

— '17.05 B' shall be deleted and replaced by '21.07 F II'.

Article 6

In Council Regulation (EEC) No 2758/75 of 29 October 1975 laying down general rules concerning the components designed to ensure, within the cereals and rice sectors, the protection of the processing industry and fixing those components in respect of the new Member States ⁽²⁾, Annex I is hereby amended as follows:

1. Heading Nos 11.02, 11.06 and 17.02 shall be replaced by the following:

CCT heading No	Description	Fixed component (u.a./tonne)
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No 10.06; germ of cereals, whole, rolled, flaked or ground: A. } B. } C. } D. } (No change) E. } F. } G. }	No change

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 82.

⁽²⁾ OJ No L 281, 1. 11. 1975, p. 109.

CCT heading No	Description	Fixed component (u.a./tonne)
11.04	Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06: C. Flour and meal of sago and of roots and tubers falling within heading No 07.06: I. Denatured (a) II. Other: a) For the manufacture of starches (a) b) Other	No change
17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: B. Glucose and glucose syrup: II. Other: a) Glucose in the form of white crystalline powder, whether or not agglomerated b) Other	No change

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

2. Heading No 17.05 shall be deleted and replaced by a new subheading 21.07 F, the text of which is as follows:

CCT heading No	Description	Fixed component (u.a./tonne)
21.07 F	Flavoured or coloured sugar syrups: II. Glucose syrup	55.00

3. The text of the first two columns in subheading 23.07 B shall be replaced by the following:

CCT heading No	Description	Community as originally constituted	Denmark	Ireland	United Kingdom
		Fixed component (u.a./tonne)			
23.07	<p>Sweetened forage: other preparations of a kind used in animal feeding:</p> <p>B. Other, containing starch, glucose or glucose syrup falling within subheadings 17.02 B and 21.07 F II, or milk products (falling within heading No 04.01, 04.02, 04.03 or 04.04, or within subheading 17.02 A or 21.07 F I):</p> <p>I. (No change)</p>	No change			

SECTION II

Wine

Article 7

Annex IV to Council Regulation (EEC) No 816/70 of 28 April 1970 laying down additional provisions for the common organization of the market in wine⁽¹⁾, as last amended by Regulation (EEC) No 2211/77⁽²⁾, is hereby amended in accordance with Annex III to this Regulation.

SECTION III

Milk and milk products

Article 8

In Regulation (EEC) No 804/68, Article 1 is hereby amended as follows:

1. The text of item (e) shall be replaced by the following:

'(e) 17.02 Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:

A. (No change)'

2. The text of item (f) shall be replaced by the following:

'(f) 21.07 F Flavoured or coloured sugar syrups:

I. Lactose syrup'.

3. In Regulation (EEC) No 804/68, the Annex shall be amended as follows:

(a) The text of heading No 17.02 shall be replaced by the following:

'17.02 Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:

A. (No change)'

⁽¹⁾ OJ No L 99, 5. 5. 1970, p. 1.

⁽²⁾ OJ No L 256, 7. 10. 1977, p. 1.

- (b) The text of heading No 19.02 shall be replaced by the following:

'19.02 Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:
B. Other (i.e. not being malt extract).'

Article 9

1. In Council Regulation (EEC) No 823/68 of 28 June 1968 determining the groups of products and the special provisions for calculating levies on milk and milk products⁽¹⁾, as last amended by Regulation (EEC) No 1638/77⁽²⁾, Annex I is hereby amended as follows:

Group 12: '17.05 A' shall be replaced by '21.07 F I'.

2. In Regulation (EEC) No 823/68, Annex II is hereby amended as follows:

- (a) The text of heading No 17.02 shall be replaced by the following:

CCT heading No	Description
17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: A. Lactose and lactose syrup: II. Other (than those containing, in the dry state, 99% or more by weight of the pure product)

- (b) The text of heading No 17.05 shall be replaced by the following text for subheading 21.07 F:

CCT heading No	Description
21.07	F. Flavoured or coloured sugar syrups: I. Lactose syrup

- (c) In subheading 23.07 B, '17.05 B' shall be replaced by '21.07 F II'.

- (d) In footnote⁽³⁾, '17.05 A' shall be replaced by '21.07 F I'.

SECTION IV

Certain products listed in Annex II to the Treaty

Article 10

In Council Regulation (EEC) No 827/68 of 28 June 1968 on the common organization of the market in certain products listed in Annex II to the Treaty⁽³⁾, as last amended by Regulation (EEC) No 425/77⁽⁴⁾, the Annex is hereby amended as follows:

1. The text of subheading 05.15 B shall be replaced by the following:

'05.15 ex B. Other, except sinews and tendons, and parings and similar waste of raw hides or skins'.

2. The text of heading Nos 11.03 and 11.04 shall be replaced by the following:

'11.04 Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06:

A. Flour of the dried leguminous vegetables falling within heading No 07.05

B. Flour of the fruits falling within any heading in Chapter 8'.

3. The text of heading No 12.08 shall be replaced by the following text:

'12.08 Chicory roots, fresh or dried, whole or cut, unroasted; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading:

B. Locust beans

C. Locust bean seeds

D. Apricot, peach and plum stones, and kernels thereof

E. Other'.

⁽¹⁾ OJ No L 151, 30. 6. 1968, p. 13.

⁽²⁾ OJ No L 183, 22. 7. 1977, p. 3.

⁽³⁾ OJ No L 151, 30. 6. 1968, p. 16.

⁽⁴⁾ OJ No L 61, 5. 3. 1977, p. 1.

SECTION V

Sugar and isoglucose

Article 11

Regulation (EEC) No 3330/74 is hereby amended as follows:

1. In Article 1 (1):

(a) In the English version of item (a), heading No 17.01, — the words 'beet sugar and cane sugar, solid' shall be replaced by the words 'beet sugar and cane sugar, in solid form'.

(b) The text of item (c) shall be replaced by the following:

'(c) 17.03 Molasses'.

(c) The text of item (d) shall be replaced by the following:

'(d) 17.02 Other sugars in solid form C, D II, (but not including lactose, glucose or isoglucose); sugar E and F syrups, not containing added flavouring or colouring matter (and not including lactose, glucose or isoglucose); artificial honey, whether or not mixed with natural honey; caramel

21.07 F IV Flavoured or coloured sugar syrups (other than lactose, glucose or isoglucose syrups'.

2. The text of Article 1 (2) shall be replaced by the following:

2. For the purposes of this Regulation:

— "white sugar" means sugar, not flavoured or coloured, containing, in the dry state, 99.5% or more by weight of sucrose, determined by the polarimetric method,

— "raw sugar" means sugar, not flavoured or coloured, containing, in the dry state, less than 99.5% by weight of sucrose, determined by the polarimetric method.'

3. Annex I to Regulation (EEC) No 3330/74 is hereby amended as follows:

In heading No 19.02: the word 'preparations' shall be replaced by the words: 'Extract of malt; preparations'. The following shall be added:

'B. Other'.

Article 12

Council Regulation (EEC) No 765/68 of 18 June 1968 laying down general rules for the production refund on sugar used in the chemical industry ⁽¹⁾, as last amended by Regulation (EEC) No 3138/76 ⁽²⁾, is hereby amended as follows:

1. Annex I

(a) 'ex 17.02 D' shall be deleted and replaced by 'ex 17.02 D II';

(b) 'ex 29.35 T' shall be deleted and replaced by 'ex 29.35 Q';

(c) '38.19 R' shall be deleted and replaced by 'ex 38.19 U'.

2. Annex III

(a) '29.35 L' shall be deleted and replaced by '29.35 IJ';

(b) 'ex 29.35 T' shall be deleted and replaced by 'ex 29.35 Q';

(c) 'ex 32.02' shall be deleted and replaced by 'ex 32.01 B';

(d) 'ex 38.11 C' shall be deleted and replaced by 'ex 38.11 D';

(e) 'ex 38.19 T' shall be deleted and replaced by 'ex 38.19 U';

(f) 'ex 39.01 C VIII' shall be deleted and replaced by 'ex 39.01 C VII'.

Article 13

In Council Regulation (EEC) No 1111/77 of 17 May 1977 laying down common provisions for isoglucose ⁽³⁾, Article 1 is hereby amended as follows:

The text of subheading 17.05 C I shall be replaced by the following subheading:

'21.07 F III Flavoured or coloured isoglucose syrup'.

SECTION VI

Fish

Article 14

Annex V to Council Regulation (EEC) No 100/76 of 19 January 1976 on the common organization of the market in fishery products ⁽⁴⁾, as last amended

⁽¹⁾ OJ No L 143, 25. 6. 1968, p. 1.

⁽²⁾ OJ No L 354, 24. 12. 1976, p. 1.

⁽³⁾ OJ No L 134, 28. 5. 1977, p. 4.

⁽⁴⁾ OJ No L 20, 28. 1. 1976, p. 1.

by Regulation (EEC) No 2429/76 ⁽¹⁾, is hereby amended as follows:

1. The text of subheading 03.03 A I shall be replaced by the following text in the English version:

CCT heading No	Description
03.03	A. Crustaceans: I. Crawfish of the genera <i>Palinurus</i> , <i>Panulirus</i> and <i>Jasus</i>

2. The text of subheading 05.15 A shall be replaced by the following:

CCT heading No	Description
05.15	A. Fish, crustaceans and molluscs

SECTION VII

Oils and fats

Article 15

Regulation No 136/66/EEC is hereby amended as follows:

- Article 1 (2) (b):
'15.17 B' shall be deleted and replaced by '15.17 B II'.
- Article 1 (2) (d):
in the German version of subheading 07.02 A, the word 'gekocht' shall be replaced by the word 'gegart'.

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

Done at Brussels, 7 November 1977.

For the Council
The President
A. HUMBLET

3. Article 1 (2) (d):

in the Dutch version of subheading 07.02 A, the words 'of gebakken' shall be added.

4. Article 1 (2) (e):

'15.17 A' shall be deleted and replaced by '15.17 B I'.

Article 16

Council Regulation (EEC) No 443/72 of 29 February 1972 on the levies applicable to refined olive oil ⁽²⁾ is hereby amended as follows:

- In the first indent of Article 6 (2) and the first indent of Article 7 (2), '15.17 A I' shall be deleted and replaced by '15.17 B I a)'.
- In the second indent of Article 6 (2) and the second indent of Article 7 (2), '15.17 A II' shall be deleted and replaced by '15.17 B I b)'.
- In Article 8, '15.17 A' shall be deleted and replaced by '15.17 B I'.

SECTION VIII

General provisions

Article 17

Regulation (EEC) No 950/68 on the Common Customs Tariff is hereby amended as shown in Annex IV hereto.

Article 18

This Regulation shall enter into force on 1 January 1978.

⁽¹⁾ OJ No L 276, 7. 10. 1976, p. 5.

⁽²⁾ OJ No L 54, 3. 3. 1972, p. 3.

ANNEX I

ANNEX A

CCT heading No	Description
07.06 A	Manioc, arrowroot, salep and other similar roots and tubers with high starch content, excluding sweet potatoes
ex 11.01	Cereal flours: C. Barley flour D. Oat flour E. Maize flour G. Other
ex 11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No 10.06; germ of cereals, whole, rolled, flaked or ground: ex A. Cereal groats and cereal meal, except groats and meal of wheat and rice B. Hulled grains (shelled or husked), whether or not sliced or kibbled C. Pearled grains - D. Grains not otherwise worked than kibbled ex E. Rolled grains; flaked grains, except flaked rice ex F. Pellets, except rice pellets G. Germ of cereals, whole, rolled, flaked or ground
11.04 C	Flour and meal of sago and of roots and tubers falling within heading No 07.06
11.07	Malt, roasted or not
ex 11.08 A	Starches: I. Maize starch III. Wheat starch IV. Potato starch V. Other
11.09	Wheat gluten, whether or not dried
17.02 B	Glucose and glucose syrup: II. Other
21.07 F II	Glucose syrup, flavoured or coloured
23.02 A	Bran, sharps and other residues derived from the sifting, milling or working of cereals

CCT heading No	Description
23.03 A I	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight
23.07	Sweetened forage; other preparations of a kind used in animal feeding: ex B. Other, containing starch, glucose or glucose syrup falling within subheadings 17.02 B and 21.07 F II or milk products (falling within heading No 04.01, 04.02, 04.03, or 04.04, or within subheading 17.02 A or 21.07 F I), except preparations and feedingstuffs containing 50% or more by weight of milk products falling within one or more of the abovementioned headings or subheadings

ANNEX II

(Annex B)

CCT heading No	Description
17.02	<p>Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</p> <p>B. Glucose and glucose syrup:</p> <p>I. Containing, in the dry state, 99% or more by weight of the pure product</p>
17.04	<p>Sugar confectionery, not containing cocoa:</p> <p>B. Chewing gum</p> <p>C. White chocolate</p> <p>D. Other</p>
18.06 C	<p>Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa</p>
19.02	<p>Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa</p>
19.03	<p>Macaroni, spaghetti and similar products</p>
19.04	<p>Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches</p>
19.05	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)</p>
19.07	<p>Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p>
19.08	<p>Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion</p>
ex 21.02	<p>Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:</p> <p>C. Roasted chicory and other roasted coffee substitutes:</p> <p>II. Other (than roasted chicory)</p> <p>D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:</p> <p>II. Other (than extracts, essences and concentrates of roasted chicory)</p>
ex 21.05	<p>Soups and broths, in liquid, solid or powder form</p>
21.07	<p>Food preparations not elsewhere specified or included</p>

ANNEX III

In Annex IV to Regulation (EEC) No 816/70, subheadings 20.07 A I and B I are amended as follows:

1	2	3	4
20.07	<p>Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:</p> <p>A. Of a specific gravity exceeding 1.33 at 15 °C:</p> <p>I. Grape juice (including grape must):</p> <p>a) Of a value exceeding 22 u.a. per 100 kg net weight</p> <p>b) Of a value not exceeding 22 u.a. per 100 kg net weight:</p> <p>1. With an added sugar content exceeding 30% by weight</p> <p>2. Other</p> <p>B. Of a specific gravity of 1.33 or less at 15 °C:</p> <p>I. Grape, apple and pear juice (including grape must); mixtures of apple and pear juice:</p> <p>a) Of a value exceeding 18 u.a. per 100 kg net weight:</p> <p>1. Grape juice (including grape must):</p> <p>aa) Concentrated:</p> <p>11. With an added sugar content exceeding 30% by weight</p> <p>22. Other</p> <p>bb) Other:</p> <p>11. With an added sugar content exceeding 30% by weight</p> <p>22. Other</p> <p>2 and 3. (No change)</p> <p>b) Of a value of 18 u.a. or less per 100 kg net weight:</p> <p>1. Grape juice (including grape must):</p> <p>aa) Concentrated:</p> <p>11. With an added sugar content exceeding 30% by weight</p> <p>22. Other</p> <p>bb) Other:</p> <p>11. With an added sugar content exceeding 30% by weight</p> <p>22. Other</p> <p>2, 3 and 4. (No change)</p>	<p>50 (b)</p> <p>50</p> <p>+ (L) (b)</p> <p>50 (b)</p> <p>28 (b)</p> <p>28 (b)</p> <p>28 (b)</p> <p>28 (b)</p> <p>28 (b)</p> <p>28</p> <p>+ (L) (b)</p> <p>28 (b)</p> <p>28</p> <p>+ (L) (b)</p> <p>28 (b)</p>	<p>—</p> <p>—</p> <p>—</p> <p>—</p> <p>28</p> <p>+ ads</p> <p>28</p> <p>+ ads</p> <p>28</p> <p>+ ads</p> <p>28</p> <p>+ ads</p> <p>28</p> <p>+ ads</p> <p>28</p> <p>+ ads</p> <p>28</p> <p>+ ads</p> <p>28</p> <p>+ ads</p>

(b) No change.

ANNEX IV

In Part I, Section I, in Part II, Chapters 3, 4, 7, 10, 11, 17, 19, 21 and 23, and in the Annex to the Common Customs Tariff, the latter itself the Annex to Regulation (EEC) No 950/68, the undermentioned notes and headings are hereby amended, with effect from 1 January 1978, to read as follows:

A. Part I, 'Preliminary provisions'; Section I, 'General rules':

B. General rules concerning duties:

(a) Paragraphs 5 and 6 in the Danish version shall read as follows:

'5. Et »(I)« i toldsatskolonne 3 for visse positioner og underpositioner angiver, at de pågældende varer er underkastet reglerne om importafgift på landbrugsvarer.

6. Et »ve« i toldsatskolonnerne 3 og 4 angiver, at der for de pågældende varer kan opkræves et variabelt element, der fastsættes i overensstemmelse med reglerne om handelen med visse forarbejdede landbrugsvarer.'

(b) The following two paragraphs shall be added:

'7. The symbol "ads" or "adf" in column 4 in Chapters 17, 18 and 19 indicates that the maximum rate of duty consists of an *ad valorem* duty plus an additional duty for certain forms of sugar or for flour. This additional duty is fixed in accordance with the rules concerning trade in certain processed agricultural products.

8. The symbol "ads" in column 4 in Chapter 20 indicates that the Community reserves the right to charge, over and above the bound duty, an additional duty on sugar corresponding to the duty payable on imported sugar and applicable to the quantity of various sugars contained in this product in excess of the percentage by weight laid down in Additional Notes 2 and 3 to Chapter 20, or, in respect of products falling within heading Nos 20.03, 20.04 and 20.05, which exceeds 13 % by weight.'

B. Part II, 'Schedule of Customs Duties':

1. The text of Chapter 4, Note 1 shall be replaced by the following:

'1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, curdled milk, kephir, yoghurt and other fermented or acidified milk.'

2. In Chapter 4, Additional Note 8, line 3, '17.05 A' shall be replaced by '21.07 F I'.

3. The text of subheading 05.15 A shall be replaced by the following:

1	2	3	4
05.15	A. Fish, crustaceans and molluscs	Free	(a)

(a) See Annex.

4. In the Note to Chapter 7, paragraph (c), '11.03' shall be replaced by '11.04'.

5. The text of subheading 07.01 P shall be replaced by the following:

1	2	3	4
07.01	P. Cucumbers and gherkins: I. Cucumbers: a) From 1 November to 15 May b) From 16 May to 31 October II. Gherkins	16 (a) 20 (a) 16	— 20 —

(a) In certain conditions a countervailing tax is provided for in addition to the customs duty.

6. The text of subheading 08.08 B shall be replaced by the following:

1	2	3	4
08.08	B. Cowberries, foxberries or mountain cranberries (fruit of the species <i>Vaccinium vitis idaea</i>)	9	Free

7. In subheadings 08.08 C, 08.10 A and 08.11 D, after 'bilberries' the following parenthesis shall be added: '(fruit of the species *Vaccinium myrtillus*)'.

8. The text of the Note to Chapter 10 shall be replaced by the following:

'This chapter only covers those grains which have been neither hulled nor otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in heading No 10.06.'

9. In Note 1 (a) to Chapter 11, '21.01' shall be replaced by '21.02'.

10. The texts of heading Nos 11.02 and 11.04 shall be replaced by the following:

1	2	3	4
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No 10.06; germ of cereals, whole, rolled, flaked or ground: A. } B. } C. } D. } (No change) E. } F. } G. }		
11.04	Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06: A. Flour of the dried leguminous vegetables falling within heading No 07.05	12	(a)

(a) See Annex.

1	2	3	4
11.04 (cont'd)	B. Flour of the fruits falling within any heading in Chapter 8: I. Of bananas II. Other	17 13	— —
	C. Flour and meal of sago and of roots and tubers falling within heading No 07.06: I. Denatured (b) II. Other: a) For the manufacture of starches (b) b) Other	28 (L) 28 (L) 28 (L)	— — —

(b) Entry under this subheading is subject to conditions to be determined by the competent authorities.

11. Heading Nos 11.03 and 11.06 shall be deleted.
12. In Note 2 to Chapter 12, after 'seeds of vetches', the following parenthesis shall be added: '(other than those of the species *Vicia faba*)'.
13. Heading No 12.05 shall be deleted.
14. The text of heading No 12.08 shall be replaced by the following:

1	2	3	4
12.08	Chicory roots, fresh or dried, whole or cut, unroasted; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading: A. Chicory roots B. Locust beans C. Locust bean seeds: I. Not decorticated, crushed or ground II. Other D. Apricot, peach and plum stones and kernels thereof E. Other	2 8 2 9 5 Free	2 — — — 4 Free

15. In Additional Note 3 to Chapter 15, '15.17 A' shall be replaced by '15.17 B P'.
16. The text of heading No 15.17 shall be replaced by the following:

1	2	3	4
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: A. Degras B. Residues resulting from the treatment of fatty substances or animal or vegetable waxes:	9	6

1	2	3	4
15.17 (cont'd)	B. I. Containing oil having the characteristics of olive oil: a) Soapstocks b) Other	7 (L) 2 (L)	— —
	II. Other: a) Oil foots and dregs; soapstocks b) Other	7 (a) 2 (a)	5 2

(a) In certain conditions, the collection of a compensatory amount is provided for in addition to the customs duty.

17. In Chapter 17:

(a) The text of Additional Note 1 shall be replaced by the following:

'For the purposes of heading No 17.01:

- "white sugar" means sugar, not flavoured or coloured, containing, in the dry state, 99.5% or more by weight of sucrose, determined by the polarimetric method,
- "raw sugar" means sugar, not flavoured or coloured, containing, in the dry state, less than 99.5% by weight of sucrose, determined by the polarimetric method.'

(b) In Additional Note 2, the reference to 'subheadings 17.02 D I and 17.02 C I' shall be replaced by a reference to 'subheading 17.02 D I'.

18. The text of heading No 17.01 shall be replaced by the following:

1	2	3	4
17.01	Beet sugar and cane sugar, in solid form: A. White sugar; flavoured or coloured sugar B. Raw sugar: I. For refining (a) II. Other	80 (L) 80 (L) 80 (L)	— — —

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

19. The text of heading No 17.02 shall be replaced by the following:

1	2	3	4
17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: A. } B. } (No change) C. Maple sugar and syrup: I. Maple sugar in solid form, flavoured or coloured II. Other D. Other sugars and syrups: I. Isoglucose II. Other E. } F. } (No change)	67 (L) 42 (L) 80 (L) 80 (L)	— 20 — —

20. The text of heading No 17.03 shall be replaced by the following:

1	2	3	4
17.03	Molasses	65 (L) (b)	—

The following indent shall be added to the footnote listing the rates of autonomous duty for heading N 17.03:

‘— 67% for flavoured or coloured molasses.’

21. Heading No 17.05 shall be deleted.

22. Heading No 19.01 shall be deleted.

23. The text of heading No 19.02 shall be replaced by the following:

1	2	3	4
19.02	Malt extract; preparations of flour, meal, starch or malt extract of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:		
	A. Malt extract:		
	I. With a dry extract content of 90% or more by weight	16.3 + vc	8 + vc
	II. Other	16.3 + vc	8 + vc
	B. Other:		
	I. Containing malt extract and not less than 30% by weight of reducing sugars (expressed as maltose)	19.6 + vc	11 + vc
	II. Other:		
	a) Containing no milkfats or containing less than 1.5% by weight of such fats:		
	1. Containing less than 14% by weight of starch:		
	aa) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	19.6 + vc	11 + vc
	bb) Containing by weight of sucrose (including invert sugar expressed as sucrose):		
	11. 5% or more but less than 60%	19.6 + vc	11 + vc
	22. 60% or more	19.6 + vc	11 + vc

1	2	3	4
19.02 (cont'd)	B. II. a) 2. Containing 14% or more but less than 32% by weight of starch:		
	aa) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	19.6 + vc	11 + vc
	bb) Other	19.6 + vc	11 + vc
	3. Containing 32% or more but less than 45% by weight of starch:		
	aa) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	19.6 + vc	11 + vc
	bb) Other	19.6 + vc	11 + vc
	4. Containing 45% or more but less than 65% by weight of starch:		
	aa) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	19.6 + vc	11 + vc
	bb) Other	19.6 + vc	11 + vc
	5. Containing 65% or more but less than 80% by weight of starch:		
	aa) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	19.6 + vc	11 + vc
	bb) Other	19.6 + vc	11 + vc
	6. Containing 80% or more but less than 85% by weight of starch:		
	aa) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	19.6 + vc	11 + vc
	bb) Other	19.6 + vc	11 + vc
	7. Containing 85% or more by weight of starch	19.6 + vc	11 + vc
	b) Containing by weight of milkfats:		
	1. 1.5% or more but less than 5%	19.6 + vc	11 + vc
	2. 5% or more	19.6 + vc	11 + vc

24. Heading No 19.06 shall be deleted.

25. The text of heading No 19.07 shall be replaced by the following:

1	2	3	4
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
	A. Crispbread	24 + vc	9 + vc with a maximum of 24 + adf
	B. Matzos	20 + vc	6 + vc with a maximum of 20 + adf
	C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	19.5 + vc	7 + vc
	D. Other, containing by weight of starch:		
	I. Less than 50%	26.5 + vc	14 + vc
	II. 50% or more	26.5 + vc	14 + vc

26. The texts of subheadings 20.07 B II a) 1 and 2 and 20.07 B II b) 1 and 2 shall be replaced by the following:

1	2	3	4
20.07	B. II. Other:		
	a) Of a value exceeding 30 u.a. per 100 kg net weight:		
	1. Orange juice	21	19 + ads
	2. Grapefruit juice	21	15 + ads
	b) Of a value of 30 u.a. or less per 100 kg net weight:		
	1. Orange juice:		
	aa) With an added sugar content exceeding 30% by weight	21 + (L)	19 + ads
	bb) Other	21	19 + ads
	2. Grapefruit juice:		
	aa) With an added sugar content exceeding 30% by weight	21 + (L)	15 + ads
	bb) Other	21	15 + ads

27. In Chapter 21:

(a) The following new item (e) shall be added to Note 1:

 '(e) Prepared enzymes of heading No 35.07'.

(b) The heading 'Additional Note' to Chapter 21 shall be replaced by the heading 'Additional Notes'.

(c) The existing Additional Note shall become Additional Note 1, and the following Additional Note 2 shall be added:

'2. For the purposes of subheading 21.07 F III, "isoglucose" means the syrup obtained from glucose syrup with a content by weight, in the dry state, of:

- at least 10% fructose, and
- at least 1% in total of oligosaccharides and polysaccharides.'

28. Heading No 21.01 shall be deleted.

29. The text of heading No 21.02 shall be replaced by the following:

1	2	3	4
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts; essences and concentrates thereof:		
	A. Extracts, essences or concentrates of coffee and preparations with a basis of those extracts, essences or concentrates	30	18
	B. Extracts, essences or concentrates of tea or maté and preparations with a basis of those extracts, essences or concentrates	30	12
	C. Roasted chicory and other roasted coffee substitutes:		
	I. Roasted chicory	18	—
	II. Other	16.9	8
		+ vc	+ vc
	D. Extracts of roasted chicory and other roasted coffee substitutes:		
	I. Of roasted chicory	22	—
	II. Other	16.9 (a)	—
		+ vc	

(a) Duty suspended to 14% for an indefinite period.

30. Subheading 21.07 F shall become 21.07 G.

31. A new subheading 21.07 F shall be added to heading No 21.07, the text of which is as follows:

1	2	3	4
21.07	F. Flavoured or coloured sugar syrups:		
	I. Lactose syrup	67 (L)	—
	II. Glucose syrup	67 (L)	—
	III. Isoglucose	67 (L)	—
	IV. Other	67 (L)	—

32. In Additional Note 2 to Chapter 23, '17.05 A' shall be replaced by '21.07 F I'.

33. In subheading 23.07 B, '17.05 B' in the second line shall be replaced by '21.07 F II'.

