

COMMISSION REGULATION (EC) No 1228/2000

of 31 May 2000

amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, as last amended by Regulation (EC) No 254/2000⁽²⁾, and in particular Articles 9 and 12 thereof,

Whereas:

- (1) Goods subject to a favourable tariff treatment are released for free circulation upon reference to the corresponding code for this treatment on the customs declaration for free circulation.
- (2) For goods subject to a favourable tariff treatment by reason of their nature, the conditions for granting this favourable treatment are monitored before their release for free circulation; such goods are not subject to further customs supervision after their release for free circulation; it is therefore advisable to associate the tariff classification for goods benefiting from a favourable treatment by reason of their nature and the conditions governing the granting of such a favourable treatment in a single legal text.
- (3) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff is amended as follows:

1. In the 'Summary' under 'PART ONE Section II — Special provisions' after letter E the following letter F is inserted:

'F. Favourable tariff treatment by reason of the nature of goods'.

2. In the 'Summary', under 'PART THREE' after 'Section II — Quotas' the following is added:

'Section IV — Favourable tariff treatment by reason of the nature of goods

Annex 8: Goods unfit for consumption (list of denaturants)

Annex 9: Certificates'.

3. In 'PART ONE, Section II — Special provisions' after letter E the following letter F is inserted:

'F. Favourable tariff treatment by reason of the nature of goods

1. Under certain conditions a favourable tariff treatment by reason of the nature of goods is provided for:

- goods unfit for consumption,
- seeds,
- bolting cloth, not made up,
- certain types of fresh table grapes, cheese fondues, Tokay wines, tobacco and nitrate.

These goods are covered by a subheading(*) with a footnote reference in the following terms:

"Entry under this subheading is subject to the conditions laid down in Section II.F of the preliminary provisions."

2. Goods unfit for consumption for which a favourable tariff treatment is granted by reason of their nature are listed in Annex 8 by reference to the heading under which they are classified together with the description and the quantities of the denaturants used. Such goods are presumed to be unfit for consumption when the goods to be denatured and the denaturants are homogeneously mixed and their separation is economically not viable.

3. The goods listed below shall be classified in the appropriate headings for seed or for sowing, provided that the goods comply with the relevant Community provisions:

- for sweet corn, spelt, hybrid maize, rice and sorghum (Council Directive 66/402/EEC(**));

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ L 28, 3.2.2000, p. 16.

- for seed potatoes (Council Directive 66/403/EEC(**));
- for oil seeds and oleaginous fruits (Council Directive 69/208/EEC(****));

When hybrid sweet corn, spelt, hybrid maize, rice, hybrid sorghum or oil seeds and oleaginous fruits are of a kind to which the agricultural provisions do not apply, a favourable tariff treatment by reason of their nature shall be granted, provided that it is established that the goods are actually intended for sowing.

4. Bolting cloth, not made up, is granted a favourable tariff treatment on the condition that the goods are indelibly marked in a way identifying them as being intended for bolting or similar industrial purposes.
5. Fresh table grapes, cheese fondues, Tokay wines, tobacco and nitrate are granted a favourable tariff treatment when a duly endorsed certificate is presented together with the invoices bearing the serial number or numbers of the corresponding certificate(s) and the goods to which it relates. Models and provisions governing the issuing the certificates are set out at Annex 9.

(*) The subheadings concerned are: 0408 11 20, 0408 19 20, 0408 91 20, 0408 99 20, 0701 10 00, 0712 90 11, 0806 10 10, 1001 90 10, 1005 10 11, 1005 10 13, 1005 10 15, 1005 10 19, 1006 10 10, 1007 00 10, 1106 20 10, 1201 00 10, 1202 10 10, 1204 00 10, 1205 00 10, 1206 00 10, 1207 10 10, 1207 20 10, 1207 30 10, 1207 40 10, 1207 50 10, 1207 60 10, 1207 91 10, 1207 92 10, 1207 99 10, 2106 90 10, 2204 21 93, 2204 21 97, 2204 29 93, 2204 29 97, 2401 10 10, 2401 10 20, 2401 10 30, 2401 10 41, 2401 10 49, 2401 20 10, 2401 20 20, 2401 20 30, 2401 20 41, 2401 20 49, 2501 00 51, 3102 50 10, 3105 90 10, 3502 11 10, 3502 19 10, 3502 20 10, 3502 90 20, 5911 20 00.

(**) OJ L 125, 11.7.1966, p. 2309/66.

(***) OJ L 125, 11.7.1966, p. 2320/66.

(****) OJ L 169, 10.7.1969, p. 3.

4. The text 'Entry under this subheading is subject to conditions laid down in the relevant Community provisions' in the footnotes of CN codes: 0408 11 20, 0408 19 20, 0408 91 20, 0408 99 20, 0701 10 00, 0712 90 11, ex 0806 10 10 of Annex 2, 1001 90 10, 1005 10 11/13/15/19, 1006 10 10, 1007 00 10, 1106 20 10, 1201 00 10, 1202 10 10, 1204 00 10, 1205 00 10, 1206 00 10, 1207 10 10, 1207 20 10, 1207 30 10, 1207 40 10, 1207 50 10, 1207 60 10, 1207 91 10, 1207 92 10, 1207 99 10, 2106 90 10, 2204 21 93/97, 2204 29 93/97, 2401 10 10/20/30/41/49, 2401 20 10/20/30/41/49, 2501 00 51, 3102 50 10, 3105 90 10, 3502 11 10, 3502 19 10, 3502 20 10, 3502 90 20, 5911 20 00 is replaced by the following text:

'Entry under this subheading is subject to the conditions laid down in Section II. F of the preliminary provisions.'

5. The annex to this Regulation is inserted in Annex I after Part three — Tariff annexes.

Article 2

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

It shall apply from 1 July 2000.

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

Done at Brussels, 31 May 2000.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

ANNEX

'Section IV — Favourable tariff treatment by reason of the nature of goods

ANNEX 8

GOODS UNFIT FOR CONSUMPTION**(List of denaturants)**

Denaturation of goods unfit, rendered unfit or denatured under a CN code making reference to the present provisions shall be done by means of one of the denaturants referred to in column 4, used in the quantities indicated in column 5.

Annex 8

Order No	CN code	Description	Denaturant	
			Name	Minimum quantity to be used (in g per 100 kg) of denatured product
(1)	(2)	(3)	(4)	(5)
1	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Spirit of turpentine	500
			Essence of lavender	100
			Oil of rosemary	150
			Birch oil	100
		— Egg yolks:		
	0408 11	— — Dried:	Fish meal of subheading 2301 20 00 of the Combined Nomenclature, having a characteristic odour and containing by weight in the dry matter at least:	5 000
		— 62,5 % crude protein and		
		— 6 % crude lipids (fatty matter)		
	0408 11 20	— — — Unfit for human consumption		
	0408 19	— — Other:		
	— — — Unfit for human consumption			
	— Other:			
0408 91	— — Dried:			
0408 91 20	— — — Unfit for human consumption			
0408 99	— — Other:			
0408 99 20	— — — Unfit for human consumption			
2	1106	Flour, meal and powder of the dried leguminous vegetables of heading No 0713, of sago or of roots or tubers of heading No 0714, or of the product of Chapter 8:	Fish oil or fish liver oil, filtered but not deodorised or decolorised, with no additives	1 000
	1106 20	— of sago or of roots or tubers of heading No 0714:	Fish meal of subheading 2301 20 00, having a characteristic odour and containing by weight in the dry matter at least:	5 000
	1106 20 10	— — Denatured	— 62,5 % crude protein and — 6 % crude lipids (fatty matter)	

Order No	CN code	Description	Denaturant				
			Name			Minimum quantity to be used (in g per 100 kg) of denatured product	
			Chemical name or description	Common name	Colour index ⁽¹⁾		
(1)	(2)	(3)	(4)			(5)	
3	2501 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water:	Sodium salt of 4-sulphobenzeneazoresorcinol, or 2,4-dihydroxyazobenzene-4-sulphonic acid (colour: yellow)	Chrysoine S	14 270	6	
		— Common salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents:	Disodium salt of 1-(4-sulph-1-phenylazo)-4-aminobenzene-5-sulphonic acid (colour: yellow)	Fast yellow AB	13 015	6	
	2501 00 51	— — Other:					
		— — — Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human or animal consumption	Tetrasodium salt of 1-(4-sulpho-1-naphthylazo)-2-naphthol-3,6,8-trisulphonic acid (colour: red)	Ponceau 6 R	16 290	1	
			Tetrabromofluorescein (colour: fluorescent yellow)	Eosine	45 380	0,5	
			Naphthalene	Naphthalene	—	250	
			Powered soap	Powdered soap	—	1 000	
		Sodium or potassium dichromate	Sodium or potassium dichromate	—	30		
		Iron oxide containing not less than iron oxide 50 % of Fe ₂ O ₃ by weight. The iron oxide should be dark red to brown and should take the form of a fine powder of which at least 90 % passes through a sieve having a mesh of 0,10 mm	Iron oxide	—	250		
		Sodium hypochlorite	Sodium hypochlorite		3 000		

⁽¹⁾ This column contains the numbers corresponding to the Rewe Colour Index, third edition 1971, Bradford, England.

Order No	CN code	Description	Denaturant	
			Name	Minimum quantity to be used (in g per 100 kg) of denatured product
(1)	(2)	(3)	(4)	(5)
4	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:		
		— Egg albumin:		
	3502 11	— — Dried:		
	3502 11 10	— — — Unfit, or to be rendered unfit, for human consumption	Oil of rosemary (for liquid albumins only)	150
	3502 19	— — Other:		
	3502 19 10	— — — Unfit or to be rendered unfit, for human consumption	Crude oil of camphor (for liquid and solid albumins)	2 000
	3502 20	— — Milk albumin, including concentrates of two or more whey proteins:		
	3502 20 10	— — — Unfit, or to be rendered unfit, for human consumption	White oil of camphor (for liquid and solid albumins)	2 000
	3502 90	— Other:		
		— — — Albumins, other than egg and milk albumin albumin:		
	3502 90 20	— — — — Unfit, or to be rendered unfit, for human consumption	Sodium azide (for liquid and solid albumins)	100
			Diethanolamine (for solid albumins only)	6 000

ANNEX 9

CERTIFICATES**1. General provisions**

Provided that a certificate reproduced in this Annex is presented, favourable tariff treatment by reason of their nature, quality or authenticity of goods shall be granted for the following products:

- fresh table grapes of heading 0806,
- cheese fondues of heading 2106,
- Tokay wines of heading 2204,
- tobacco of heading 2401,
- nitrate of headings 3102 and 3105;

2. Provisions concerning certificates*Lay-out of the certificates*

The certificates shall correspond to the specimens reproduced in this Annex.

The certificates shall be printed and completed in one of the official languages of the European Union and, where appropriate, in an official language of the exporting country.

Certificates measure approximately 210 × 297 millimetres.

- In the case of cheese fondues (certificate 2), the certificate is made out in one original and two copies. The original is white, the first copy pink and the second copy yellow. Each certificate bears an individual serial number given by the issuing body, followed by the nationality symbol appropriate to that body. The copies bear the same serial number and nationality symbol as the original. The original and the first copy of the certificate shall be presented to the appropriate authorities, the second copy of the certificate shall be sent by the issuing body direct to the customs authorities of the importing Member State.
- In the case of certificates for Tokay wine (Annex 8 to Regulation (EEC) No 2658/87, certificate 3), the paper used shall be white paper free of mechanical pulp, dressed for writing purposes and weighing not less than 55 g/m² and not more than 65 g/m². The front of the certificate shall have a printed guilloche pattern background in pink, such as to reveal any falsification by mechanical or chemical means; the borders of the certificate may bear decorative designs on their outer edge in a band not exceeding 13 millimetres in width.
- In the case of the other goods, the paper used shall be white paper weighing at least 40 g/m².

Endorsement and issuing of certificates

Certificates must be duly endorsed by showing the place and date of issue and by bearing the stamp of the issuing body of the exporting country and the signature of the person or persons empowered to sign it.

Certificates shall be issued by one of the bodies listed in the table below provided that this body:

- is recognised as such by the exporting country,
- undertakes to verify the particulars shown in certificates,
- undertakes to provide the Commission and Member States, on request, with all appropriate information to enable an assessment to be made of the particulars shown in the certificates.

The exporting country shall send the Commission specimens of the stamps used by their issuing body or bodies and authorised offices.

The Commission shall communicate this information to the customs authorities of the Member States.

Validity of certificates

The period of validity of the certificate is 10 months and in the case of tobacco 24 months, running from the date of issue

Split consignment

Where a consignment is split, the original certificate shall be photocopied for each part of the consignment. The photocopies and the original certificate shall be presented to the customs office where the goods are located. Each photocopy shall indicate the name and address of the consignee and be marked in red 'Extract valid for ... kg' (in figures and letters) together with the place and date of the splitting. These statements shall be authenticated by the customs office stamp and the signature of the customs official responsible. Particulars relating to the splitting of the consignment shall be entered on the original certificate, which shall be retained by the customs office concerned.

List of bodies which may endorse certificates ⁽¹⁾

CN code	Exporting country	Issuing body	Place where established
0806	United States of America	United States Department of Agriculture or its authorised offices	Washington DC
2106	Switzerland	Verband der Schweizerischen Schmelzkäseindustrie/Association de l'Industrie Suisse de Fromage Fondu/SESK	Berne
2204	Hungary	Országos Borminosító Intézet Budapest II, Franke 1, Leo Utca 1 (National Institute for the approval of wines) Budapest	Budapest
2401	United States of America	Tobacco Association of the United States or its authorised offices	Raleigh, North Carolina
	Canada	Directorate — General Food Production and Inspection, Agriculture Branch, Canada, or its authorised offices	Ottawa
	Argentina	Cámara del Tabaco del Salta, or its authorised offices	Salta
		Cámara del Tabaco del Jujuy, or its authorised offices	San Salvador de Jujuy
		Cámara de Comercio Exterior de Misiones or its authorised offices	Posadas
	Bangladesh	Ministry of Agriculture, Department of Agriculture Extension, Cash Crop Division or its authorised offices	Dacca
	Brazil	Secretariat do commercio exterior	Rio de Janeiro
		Federação das indústrias do Rio Grande do Sul	Porto Alegre
		Federação das indústrias do Estado de Paraná	Curitiba
		Federação das indústrias do Estado do Catarina or their authorised offices	Florianópolis
China	Shanghai Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorised offices	Shanghai	
	Shandong Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorised offices	Qingdao	
	Hubei Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorised offices	Hankou	
	Guangdong Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorised offices	Guangzhou	
	Liaoning Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorised offices	Dalian	

CN code	Exporting country	Issuing body	Place where established	
2401 (cont'd)		Yunnan Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorised offices	Kunming	
		Shenzhan Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorised offices	Shenzhan	
		Hainan Import and Export Commodity Inspection Bureau of the People's Republic of China or its authorised offices	Hainan	
	Columbia	Superintendencia de Industria y Comercio — División de Control de Normas y Calidades or its authorised offices	Bogota	
	Cuba	Empresa Cubana del Tabaco, 'Cubatabaco' or its authorised offices	Havana	
	Guatemala	Dirección de Comercio Interior y Exterior del Ministerio de Economía, or its authorised offices	Guatemala City	
	India	Tobacco Board, or its authorised offices	Guntur	
	Indonesia	— Lembaga Tembakou, or its authorised offices	— Lembaga Tebakou Sumatra Utara	Medan
		— Lembaga Tembakou Java Tengah		Sala
		— Lembaga Tembakou Java Timur I		Surabaya
		— Lembaga Tembakou Java Timur II		Jembery
	Mexico	Secretaria de Comercio, or its authorised offices	Mexico City	
	Philippines	Philippine Virginia Tobacco Administration, or its authorised offices	Quezon City	
	South Korea	Korea Tobacco and Ginseng Corporation or its authorised offices	Taejon	
	Sri Lanka	Department of Commerce, or its authorised offices	Colombo	
Switzerland	Administration fédérale des Douanes, Section de l'imposition du tabac, or its authorised offices	Berne		
Thailand	Department of Foreign Trade, Ministry of Commerce, or its authorised offices	Bangkok		
ex 3102 3105	Chile	Servicio Nacional de Geología y Minería	Santiago	

(¹) The modifications to be made to this list during the year will be carried out via publication in the *Official Journal of the European Communities, Series C*.

List of certificates

- Certificate 1: CERTIFICATE OF AUTHENTICITY ('EMPEROR' TABLE GRAPES)
- Certificate 2: CERTIFICATE FOR PREPARATIONS KNOWN AS 'CHEESE FONDUES'
- Certificate 3: CERTIFICATE OF DESIGNATION OF ORIGIN TOKAY WINE (ASZU, SZAMORODNI)
- Certificate 4: CERTIFICATE OF AUTHENTICITY (TOBACCO)
- Certificate 5: CERTIFICATE OF QUALITY (NITRATE FROM CHILE)

Certificate 1

1. Exporter (¹)	2. Number	ORIGINAL
	3. ISSUING AUTHORITY	
4. Consignee (¹)	<p align="center">5.</p> <p align="center">CERTIFICATE OF AUTHENTICITY FRESH 'EMPEROR' TABLE GRAPES (Code 0806 10 10 of the Combined Nomenclature)</p>	
6. Means of transport (¹)		
7. Place of unloading (¹)		
8. Marks and numbers, number and kind of packages	9. Gross weight (kg)	10. Net weight (kg)
11. Net weight (kg) (in words)		
<p>12. CERTIFICATE BY THE ISSUING AUTHORITY</p> <p>I hereby certify that the grapes described in this certificate are fresh table grapes of the variety 'Emperor' (<i>Vitis vinifera cv.</i>).</p> <p>Place Date</p> <p align="right">Stamp (or printed seal) and signature</p>		

(¹) To be completed by the exporter.

Certificate 2

<p>1. Exporter (full name and address)</p>	<p align="center">CERTIFICATE FOR PREPARATIONS KNOWN AS 'CHEESE FONDUES'</p> <p align="center">(Code 2106 90 10 of the combined nomenclature)</p> <p>No ORIGINAL</p>	
<p>2. Consignee (full name and address)</p>	<p>3. ISSUING BODY</p>	
<p>NOTES</p>	<p>4. Invoice No and date</p>	
	<p>5. Serial numbers and marks — Number and kind of packages</p>	<p>6. Gross mass (kg)</p>
<p>7. Net mass (kg)</p>		
<p>8. CERTIFICATE OF THE ISSUING BODY</p> <p>It is certified that for the product contained in the parcels covered by the present certificate:</p> <ul style="list-style-type: none"> — the milk-fat content is equal to or exceeds 12 % and is less than 18 % by weight, — it was prepared with processed cheeses made exclusively from Emmental or Gruyère cheese with added white wine, kirsch, starch and spices, and — the Emmental or Gruyère cheeses used in its manufacture were made in the exporting country. <p>Place and date: Signature(s): Stamp of issuing body:</p>		
<p>9. RESERVED FOR THE CUSTOMS AUTHORITIES IN THE COMMUNITY</p>		

Certificate 3

1. Exporter (full name and address)	CERTIFICATE OF DESIGNATION OF ORIGIN TOKAY WINE (ASZU, SZAMORODNI) No ORIGINAL	
2. Consignee (full name and address)	3. ISSUING AUTHORITY Országos Borminosító Intézet Budapest II, Franke 1 Leo Utca 1	
	OBSERVATIONS	
4. Means of transport		
5. Place of unloading		
6. Marks and numbers, number and kind of packages	7. Gross mass (kg)	
	8. Litres	
9. Litres (in words)		
10. CERTIFICATE OF ISSUING AUTHORITY We hereby certify that the wine described in this certificate is wine produced within the Tokay wine district and is considered by Hungarian legislation as genuine TOKAY (Aszu, Szamorodni). This wine conforms to the definition of liqueur wine set out in Additional Note 5(c) to Chapter 22 of the combined nomenclature of the European Union. Place and date: Signature: Stamp:		
11. FOR USE OF THE CUSTOMS AUTHORITIES IN THE COUNTRY OF DESTINATION		

Certificate 4

1. Exporter	2. Number	ORIGINAL	
4. Consignee	3. ISSUING AUTHORITY		
6. Means of Transport	<p align="center">5.</p> <p align="center">CERTIFICATE OF AUTHENTICITY TOBACCO</p> <p align="center">(Subheadings 2401 10 10 to 2401 10 49 and 2401 20 10 to 2401 20 49 of the combined nomenclature)</p>		
7. Marks and Nos, number and kind of packages	8. Gross weight (kg)	9. Net weight (kg)	
10. Net weight (kg) (in words)			
<p>11. CERTIFICATE OF THE ISSUING AUTHORITY</p> <p>I hereby certify that the tobacco described in this certificate is flue-cured Virginia — type tobacco — light air-cured Burley — type tobacco (including Burley hybrids) — light air-cured Maryland — type tobacco — fire-cured tobacco ⁽¹⁾.</p> <p>Place Date</p> <p align="right">Stamp (or printed seal) and signature</p>			

(¹) Delete as appropriate.

Certificate 5

1. Consignor (full name and address)	<p align="center">CERTIFICATE OF QUALITY NITRATE FROM CHILE</p> <p align="center">(Subheadings 3102 50 10 and 3105 90 10 of the combined nomenclature)</p> <p>No ORIGINAL</p>	
2. Consignee (full name and address)	<p align="center">3. ISSUING BODY</p> <p align="center">República de Chile Servicio Nacional de Geología y Minería</p>	
4. Ship	<p>NOTES</p>	
5. Port of embarkation		
6. Bill of lading		
7 Marks, Nos and number of sacks or indication 'loose'		
9. Quantity (metric tonnes) in words		
<p>10. CERTIFICATE OF THE ISSUING AUTHORITY</p> <p>The Servicio Nacional de Geología y Minería hereby certifies that the cargo of nitrate described above consists of:</p> <ul style="list-style-type: none"> — natural Chilean sodium nitrate of a nitrogen content not exceeding 16,3 % by weight ⁽¹⁾, — natural Chilean 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, produced in Chile by extraction from the nitrate mineral called 'caliche' by lixivation with a water solution, followed by crystallisation by differential cooling and/or solar evaporation ⁽¹⁾. <p>Place and date: Signature: Stamp:</p>		
11. RESERVED FOR THE CUSTOMS AUTHORITIES IN THE COMMUNITY		

⁽¹⁾ Delete as appropriate.'