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(Acts whose publication is obligatory)

**COUNCIL REGULATION (EC) No 278/2003****of 6 February 2003****adopting autonomous and transitional measures concerning the importation of certain processed agricultural products originating in Poland**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community and in particular Article 133 thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) Protocol 3 to the Europe Agreement between the European Communities and their Member States, of the one part, and the Republic of Poland, of the other part, hereinafter referred to as 'Europe Agreement with Poland' <sup>(1)</sup>, provides for tariff concessions for processed agricultural products originating in Poland. Protocol 3 has been amended by the Adaptation Protocol <sup>(2)</sup> adjusting trade aspects of the Europe Agreement with Poland.
- (2) The procedure for adopting a decision to amend the said Adaptation Protocol was not completed in time for it to enter into force on 1 January 2003. It is therefore necessary to provide for the application of the concessions granted in that Protocol to Poland on an autonomous basis from 1 February 2003.
- (3) The new annual quotas provided for in the Annex should be opened for the period from 1 February to 31 December 2003 and from 1 January to 31 December in the following years. Furthermore, it should be specified that any imports originating in Poland already made after 1 February 2003 pursuant to the tariff quotas provided for in Regulation (EC) No 2364/2002 <sup>(3)</sup> are to be considered as coming under the new tariff quotas. It should be noted in this respect that the duties applied to such imports made after 1 February 2003 shall be reimbursed as appropriate in accordance with the provisions of Articles 878 to 898 of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code <sup>(4)</sup>.
- (4) Provision should be made for the tariff quotas to be managed by the Community authorities and the Member States in conformity with Regulation (EEC) No 2454/93.

- (5) The measures necessary to implement this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission <sup>(5)</sup>,

HAS ADOPTED THIS REGULATION:

*Article 1*

From 1 February 2003 the processed agricultural products originating in Poland listed in the Annex shall be granted tariff concessions under the conditions indicated in that Annex. The basic amounts to be taken into consideration in calculating the reduced agricultural components (EAR) and additional duties applicable to imports into the Community from Poland are shown in Table 4 in the Annex.

*Article 2*

The quantities of goods which are subject to tariff quotas and are released for free circulation as from 1 February 2003 in accordance with Regulation (EC) No 2364/2002 before this Regulation enters into force shall be included in the quantities set out in the Annex.

*Article 3*

If Poland discontinues the application of the reciprocal measures in favour of the Community, the Commission may, in accordance with the procedure laid down in Article 5(2), suspend application of the measures provided for in Article 1.

*Article 4*

The annual tariff quotas referred to in Table 1 of the Annex shall be administered by the Commission in accordance with Articles 308a, 308b and 308c of Regulation (EEC) No 2454/93.

<sup>(5)</sup> OJ L 184, 17.7.1999, p. 23.

<sup>(1)</sup> OJ L 348, 31.12.1993, p. 2.

<sup>(2)</sup> OJ L 27, 30.1.2002, p. 3.

<sup>(3)</sup> OJ L 351, 28.12.2002, p. 66.

<sup>(4)</sup> OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 444/2002 (OJ L 68, 12.3.2002, p. 11).

*Article 5*

1. The Commission shall be assisted by the Committee referred to in Article 16 of Council Regulation (EC) No 3448/93 <sup>(1)</sup>.

2. Where reference is made to this paragraph, Articles 4 and 7 of Decision 1999/468/EC shall apply.

The period laid down in Article 4(3) of Decision 1999/468/EC shall be set at one month.

3. The Committee shall adopt its rules of procedure.

*Article 6*

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

It shall apply as from 1 February 2003.

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

Done at Brussels, 6 February 2003.

*For the Council*  
*The President*  
P. EFTHYMIU

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<sup>(1)</sup> OJ L 318, 20.12.1993, p. 18. Regulation as last amended by Regulation (EC) No 2580/2000 (OJ L 298, 25.11.2000, p. 5).

## ANNEX

**Table 1:** Annual tariff quotas applicable upon import into the Community of goods originating in Poland

EAR: see Table 4.

| Quota order numbers | CN code    | Description   | Quota volume<br>(× 1 000 kg) (1) | Duty (%) within quota from<br>1.2.2003   |        |   |
|---------------------|------------|---|----------------------------------|--|--------|---|
| 09.5401             | 0403       | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa: | 23                               |  |        |   |
|                     | 0403 10    | – Yogurt:<br>– – Flavoured or containing added fruit, nuts or cocoa:<br>– – – In powder, granules or other solid forms, of a milk fat content, by weight:   |                                  |  |        |   |
|                     | 0403 10 51 | – – – Not exceeding 1,5 %   |                                  | 0 + EAR  |        |   |
|                     | 0403 10 53 | – – – Exceeding 1,5 % but not exceeding 27 %  |                                  | 0 + EAR  |        |   |
|                     | 0403 10 59 | – – – Exceeding 27 %<br>– – – Other, of a milk fat content, by weight:  |                                  | 0 + EAR  |        |   |
|                     | 0403 10 91 | – – – – Not exceeding 3 %   |                                  | 0 + EAR  |        |   |
|                     | 0403 10 93 | – – – – Exceeding 3 % but not exceeding 6 %   |                                  | 0 + EAR  |        |   |
|                     | 0403 10 99 | – – – – Exceeding 6 %   |                                  | 0 + EAR  |        |   |
|                     | 0403 90    | – Other:<br>– – Flavoured or containing added fruit, nuts or cocoa:<br>– – – In powder, granules or other solid forms, of a milkfat content, by weight:   |                                  |  |        |   |
|                     | 0403 90 71 | – – – – Not exceeding 1,5 %   |                                  | 0 + EAR  |        |   |
|                     | 0403 90 73 | – – – – Exceeding 1,5 % but not exceeding 27 %  |                                  | 0 + EAR  |        |   |
|                     | 0403 90 79 | – – – – Exceeding 27 %<br>– – – Other, of a milkfat content, by weight:   |                                  | 0 + EAR  |        |   |
|                     | 0403 90 91 | – – – – Not exceeding 3 %   |                                  | 0 + EAR  |        |   |
|                     | 0403 90 93 | – – – – Exceeding 3 % but not exceeding 6 %   |                                  | 0 + EAR  |        |   |
|                     | 0403 90 99 | – – – – Exceeding 6 %   |                                  | 0 + EAR  |        |   |
|                     | 09.5403    | 1704  |                                  | Sugar confectionery (including white chocolate), not containing cocoa:   | 15 000 |   |
|                     |            | 1704 10   |                                  | – Chewing gum, whether or not sugar-coated:<br>– – Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose): |        |   |
|                     |            | 1704 10 11  |                                  | – – – Gum in strips  |        | 0 |

| Quota order numbers | CN code       | Description  | Quota volume<br>(× 1 000 kg) (1) | Duty (%) within quota from<br>1.2.2003 |
|---------------------|---------------|--|----------------------------------|--|
|                     | 1704 10 19    | --- Other  |                                  | 0                                      |
|                     |               | -- Containing 60 % or more by weight of sucrose<br>(including invert sugar expressed as sucrose):  |                                  |  |
|                     | 1704 10 91    | --- Gum in strips  |                                  | 0                                      |
|                     | 1704 10 99    | --- Other  |                                  | 0                                      |
|                     | 1704 90       | - Other:   |                                  |  |
|                     | 1704 90 30    | -- White chocolate   |                                  | 0                                      |
|                     |               | -- Other:  |                                  |  |
|                     | 1704 90 55    | --- Throat pastilles and cough drops   |                                  | 0                                      |
|                     | ex 1704 60 61 | --- Sugar coated (panned) goods containing less than<br>70 % by weight of sucrose (including invert sugar<br>expressed as sucrose)   |                                  | 0                                      |
|                     |               | --- Other:   |                                  |  |
|                     | 1704 90 71    | ---- Boiled sweets whether or not filled   |                                  | 0                                      |
|                     | 1704 90 75    | ---- Toffees, caramels and similar sweets  |                                  | 0                                      |
|                     |               | ---- Other:  |                                  |  |
|                     | ex 1704 90 99 | Other, containing less than 70 % by weight of sucrose<br>(including invert sugar expressed as sucrose)   |                                  | 0                                      |
| 09.5404             | 1806          | Chocolate and other food preparations containing cocoa:  | 20 000                           |  |
|                     | 1806 10       | - Cocoa powder, containing added sugar or other sweet-<br>ening matter:  |                                  |  |
|                     | 1806 10 20    | -- Containing 5 % or more but less than 65 % by<br>weight of sucrose (including invert sugar expressed<br>as sucrose) or isoglucose expressed as sucrose   |                                  | 0                                      |
|                     | 1806 20       | - Other preparations in block, slabs or bars weighing<br>more than 2 kg or in liquid, paste, powder, granular<br>or other bulk form in containers or immediate pack-<br>ings, of a content exceeding 2 kg:             |                                  | 0                                      |
|                     |               | - Other, in blocks, slabs or bars:   |                                  |  |
|                     | 1806 31       | -- Filled  |                                  | 0                                      |
|                     | 1806 32       | -- Not filled  |                                  | 0                                      |
|                     | 1806 90       | - Other  |                                  | 0                                      |
| 09.5405             | 1902          | Pasta, whether or not cooked or stuffed (with meat or<br>other substances) or otherwise prepared such as<br>spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli,<br>cannelloni, couscous, whether or not prepared: | 3 525                            |  |
|                     |               | - Uncooked pasta, not stuffed or otherwise prepared:   |                                  |  |
|                     | 1902 11 00    | -- Containing eggs   |                                  | 0                                      |
|                     | 1902 19       | -- Other:  |                                  | 0                                      |

| Quota order numbers | CN code    | Description   | Quota volume<br>(× 1 000 kg) (1) | Duty (%) within quota from<br>1.2.2003 |
|---------------------|------------|---|----------------------------------|--|
|                     | 1902 20    | – Stuffed pasta whether or not cooked or otherwise prepared:  |                                  |  |
|                     |            | – – Other:  |                                  |  |
|                     | 1902 20 91 | – – – Cooked  |                                  | 0                                      |
|                     | 1902 20 99 | – – – Other   |                                  | 0                                      |
|                     | 1902 30    | – Other pasta:  |                                  | 0                                      |
|                     | 1902 40    | – Couscous:   |                                  | 0                                      |
| 09.5407             | 1903 00 00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms   | 59                               | 0 + EAR                                |
| 09.5408             | 1905       | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | 15 000                           | 0                                      |
| 09.5409             | 2001       | Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:   | 36                               |  |
|                     | 2001 90    | – Other:  |                                  |  |
|                     | 2001 90 40 | – – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch  |                                  | 0 + EAR                                |
|                     | 2004       | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:   |                                  |  |
|                     | 2004 10    | – Potatoes:   |                                  |  |
|                     |            | – – Other:  |                                  |  |
|                     | 2004 10 91 | – – – In the form of flour, meal or flakes  |                                  | 0 + EAR                                |
|                     | 2005       | Other vegetables prepared or preserved otherwise than by vinegar or acetic or acetic acid, not frozen, other than products of heading 2006:   |                                  |  |
|                     | 2005 20    | – Potatoes:   |                                  |  |
|                     | 2005 20 10 | – – In the form of flour, meal or flakes  |                                  | 0 + EAR                                |
|                     | 2008       | Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:                    |                                  |  |
|                     |            | – Nuts, groundnuts and other seeds, whether or not mixed together:  |                                  |  |
|                     | 2008 99    | – – Other:  |                                  |  |
|                     |            | – – – Not containing added spirit:  |                                  |  |
|                     |            | – – – – Not containing added sugar:   |                                  |  |
|                     | 2008 99 91 | – – – – Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch   |                                  | 0 + EAR                                |

| Quota order numbers | CN code    | Description  | Quota volume<br>(× 1 000 kg) <sup>(1)</sup> | Duty (%) within quota from<br>1.2.2003 |
|---------------------|------------|--|---|--|
| 09.5411             | 2101       | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: | 23  | 0 + EAR                                |
|                     |            | – Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:  |   |  |
|                     | 2101 12    | – – Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:   |   |  |
|                     | 2101 12 98 | – – – Other  |   |  |
|                     | 2101 20    | – Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:  |   |  |
|                     | 2101 20 98 | – – – Other  | 0 + EAR                                     |  |
| 09.5413             | 2101 30    | Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:  | 450   | 0 + EAR                                |
|                     |            | – – Roasted chicory and other roasted coffee substitutes:  |   |  |
|                     | 2101 30 19 | – – – Other  |   |  |
|                     | 2101 30 99 | – – Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:<br>– – – Other  | 0 + EAR                                     |  |
| 09.5415             | 2106       | Food preparations not elsewhere specified or included:   | 675   | 0 + EAR<br>MAX EUR 25 /100 kg          |
|                     | 2106 90    | – Other:   |   |  |
|                     | 2106 90 10 | – – Cheese fondues <sup>(2)</sup>  |   |  |

<sup>(1)</sup> The annual tariff quotas as shown in the column are valid for the period 1 February 2003 to 31 December 2003. They remain identical for the following years from 1 January to 31 december.

<sup>(2)</sup> Eligibility to benefit from this preference is subject to conditions laid down in the relevant Community provisions.

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

EA is the agricultural component calculated in accordance with Annex I of Council Regulation (EEC) No 2658/87

| CN Code    | Description   | Duty (%) from 1.2.2003 |
|------------|---|------------------------|
| 0403       | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa: |                        |
| 0403 10    | – Yogurt:   |                        |
|            | – – Flavoured or containing added fruit, nuts or cocoa:   |                        |
|            | – – – In powder, granules or other solid forms, of a milk fat content, by weight:   |                        |
| 0403 10 51 | – – – – Not exceeding 1,5 %   | 0 + EA                 |
| 0403 10 53 | – – – – Exceeding 1,5 % but not exceeding 27 %  | 0 + EA                 |
| 0403 10 59 | – – – – Exceeding 27 %  | 0 + EA                 |
|            | – – – Other, of a milk fat content, by weight:  |                        |
| 0403 10 91 | – – – – Not exceeding 3 %   | 0 + EA                 |
| 0403 10 93 | – – – – Exceeding 3 % but not exceeding 6 %   | 0 + EA                 |
| 0403 10 99 | – – – – Exceeding 6 %   | 0 + EA                 |
| 0403 90    | – Other:  |                        |
|            | – – Flavoured or containing added fruit, nuts or cocoa:   |                        |
|            | – – – In powder, granules or other solid forms, of a milkfat content, by weight:  |                        |
| 0403 90 71 | – – – – Not exceeding 1,5 %   | 0 + EA                 |
| 0403 90 73 | – – – – Exceeding 1,5 % but not exceeding 27 %  | 0 + EA                 |
| 0403 90 79 | – – – – Exceeding 27 %  | 0 + EA                 |
|            | – – – Other, of a milkfat content, by weight:   |                        |
| 0403 90 91 | – – – – Not exceeding 3 %   | 0 + EA                 |
| 0403 90 93 | – – – – Exceeding 3 % but not exceeding 6 %   | 0 + EA                 |
| 0403 90 99 | – – – – Exceeding 6 %   | 0 + EA                 |
| 0405       | Butter and other fats and oils derived from milk; dairy spreads:  |                        |
| 0405 20    | – Dairy spreads:  |                        |
| 0405 20 10 | – – Of a fat content, by weight, of 39 % or more but less than 60 %   | 0 + EA                 |
| 0405 20 30 | – – Of a fat content, by weight, of 60 % or more but not exceeding 75 %   | 0 + EA                 |
| 0509 00    | Natural sponges of animal origin:   |                        |
| 0509 00 90 | – Other   | 0                      |
| 0710       | Vegetables (uncooked or cooked by steaming or boiling in water), frozen:  |                        |
| 0710 40 00 | – Sweet corn  | 0 + EA                 |
| 0711       | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:  |                        |
| 0711 90    | – Other vegetables; mixtures of vegetables:   |                        |
|            | – – Vegetables:   |                        |
| 0711 90 30 | – – – Sweet corn  | 0 + EA                 |
| 1302       | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:  |                        |
|            | – Vegetable saps and extracts:  |                        |
| 1302 12 00 | – – Of liquorice  | 0                      |

| CN Code  | Description   | Duty (%) from 1.2.2003   |
|--|---|--|
| 1505<br>1505 00 10   | Wool grease and fatty substances derived therefrom (including lanolin):<br>– Wool grease, crude   | 0  |
| 1516<br>1516 20<br>1516 20 10  | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:<br>– Vegetable fats and oils and their fractions:<br>– – Hydrogenated castor oil, so called 'opal-wax'  | 0  |
| 1517<br>1517 10<br>1517 10 10<br>1517 90<br>1517 90 10<br>1517 90 93               | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:<br>– Margarine, excluding liquid margarine:<br>– – Containing more than 10 % but not more than 15 % by weight of milk fats<br>– Other:<br>– – Containing more than 10 % but not more than 15 % by weight of milk fats<br>– – Other:<br>– – – Edible mixtures or preparations of a kind used as mould release preparations   | 0 + EA<br><br>0 + EA<br><br>0  |
| 1518 00<br>1518 00 10<br>1518 00 91<br>1518 00 95<br>1518 00 99                    | Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:<br>– Linoxyn<br>– Other:<br>– – Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516<br>– – Other:<br>– – – Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions<br>– – – Other | 0<br><br>0<br><br>0<br><br>0   |
| 1521<br>1521 90<br>1521 90 99  | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:<br>– Other:<br>– – Other  | 0  |
| 1522 00<br>1522 00 10  | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:<br>– Degras   | 0  |
| 1704<br>1704 10<br>1704 10 11<br>1704 10 19<br>1704 10 91<br>1704 10 99<br>1704 90 | Sugar confectionery (including white chocolate), not containing cocoa:<br>– Chewing gum, whether or not sugar-coated:<br>– – Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose):<br>– – – Gum in strips<br>– – – Other<br>– – Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose):<br>– – – Gum in strips<br>– – – Other<br>– Other:   | 0 + EA MAX 17,9<br><br>0 + EA MAX 17,9<br><br>0 + EA MAX 18<br>0 + EA MAX 18 |



| CN Code    | Description   | Duty (%) from 1.2.2003      |
|------------|---|-----------------------------|
| 1704 90 10 | -- Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances   | 5,8                         |
| 1704 90 30 | -- White chocolate  | 0 + EA MAX<br>18,9 + AD S/Z |
|            | -- Other:   |                             |
| 1704 90 51 | --- Pastes, including marzipan, in immediate packings of a net content of 1 kg or more  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1704 90 55 | --- Throat pastilles and cough drops  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1704 90 61 | --- Sugar coated (panned) goods   | 0 + EA MAX<br>18,7 + AD S/Z |
|            | --- Other:  |                             |
| 1704 90 65 | ---- Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1704 90 71 | ---- Boiled sweets whether or not filled  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1704 90 75 | ---- Toffees, caramels and similar sweets   | 0 + EA MAX<br>18,7 + AD S/Z |
|            | ---- Other:   |                             |
| 1704 90 81 | ----- Compressed tablets  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1704 90 99 | ----- Other   | 0 + EA MAX<br>18,7 + AD S/Z |
| 1803       | Cocoa paste, whether or not defatted:   | 0                           |
| 1804 00 00 | Cocoa butter, fat and oil   | 0                           |
| 1805 00 00 | Cocoa powder, not containing added sugar or other sweetening matter   | 0                           |
| 1806       | Chocolate and other food preparations containing cocoa:   |                             |
| 1806 10    | - Cocoa powder, containing added sugar or other sweetening matter:  |                             |
| 1806 10 15 | -- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose                                      |                             |
| 1806 10 20 | -- Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose  | 0 + EA                      |
| 1806 10 30 | -- Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose   | 0 + EA                      |
| 1806 10 90 | -- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose  | 0 + EA                      |
| 1806 20    | - Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: |                             |
| 1806 20 10 | -- Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat   | 0 + EA MAX<br>18,7 + AD S/Z |
| 1806 20 30 | -- Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat  | 0 + EA MAX<br>18,7 + AD S/Z |
|            | -- Other:   |                             |
| 1806 20 50 | --- Containing 18 % or more by weight of cocoa butter   | 0 + EA MAX<br>18,7 + AD S/Z |
| 1806 20 70 | --- Chocolate milk crumb  | 0 + EA                      |
| 1806 20 80 | --- Chocolate flavour coating   | 0 + EA MAX<br>18,7 + AD S/Z |
| 1806 20 95 | --- Other   | 0 + EA MAX<br>18,7 + AD S/Z |
|            | - Other, in blocks, slabs or bars:  |                             |

| CN Code    | Description  | Duty (%) from 1.2.2003      |
|------------|--|-----------------------------|
| 1806 31 00 | -- Filled  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1806 32    | -- Not filled:   |                             |
| 1806 32 10 | --- With added cereal, fruit or nuts   | 0 + EA MAX<br>18,7 + AD S/Z |
| 1806 32 90 | --- Other  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1806 90    | - Other:   |                             |
|            | -- Chocolate and chocolate products:   |                             |
|            | --- Chocolates, whether or not filled:   |                             |
| 1806 90 11 | ---- Containing alcohol  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1806 90 19 | ---- Other   | 0 + EA MAX<br>18,7 + AD S/Z |
|            | --- Other:   |                             |
| 1806 90 31 | ---- Filled  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1806 90 39 | ---- Not filled  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1806 90 50 | -- Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1806 90 60 | -- Spreads containing cocoa  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1806 90 70 | -- Preparations containing cocoa for making beverages  | 0 + EA MAX<br>18,7 + AD S/Z |
| 1806 90 90 | -- Other   | 0 + EA MAX<br>18,7 + AD S/Z |
| 1901       | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: |                             |
| 1901 10 00 | - Preparations for infant use, put up for retail sale  | 0 + EA                      |
| 1901 20 00 | - Mixes and doughs for the preparation of bakers' wares of heading No 1905   | 0 + EA                      |
| 1901 90    | - Other:   |                             |
|            | -- Malt extract:   |                             |
| 1901 90 11 | --- With a dry extract content of 90 % or more by weight   | 0 + EA                      |
| 1901 90 19 | --- Other  | 0 + EA                      |
|            | -- Other:  |                             |
| 1901 90 91 | --- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of heading Nos 0401 to 0404)  | 0                           |
| 1901 90 99 | --- Other  | 0 + EA                      |
| 1902       | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:  |                             |
|            | - Uncooked pasta, not stuffed or otherwise prepared:   |                             |
| 1902 11 00 | -- Containing eggs   | 0 + EA                      |
| 1902 19    | -- Other:  | 0 + EA                      |

| CN Code    | Description   | Duty (%) from 1.2.2003      |
|------------|---|-----------------------------|
| 1902 20    | - Stuffed pasta whether or not cooked or otherwise prepared:  |                             |
|            | -- Other:   |                             |
| 1902 20 91 | --- Cooked  | 0 + EA                      |
| 1902 20 99 | --- Other   | 0 + EA                      |
| 1902 30    | - Other pasta:  | 0 + EA                      |
| 1902 40    | - Couscous:   | 0 + EA                      |
| 1903 00 00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms   | 0 + EA                      |
| 1904       | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included: |                             |
| 1904 10    | - Prepared foods obtained by the swelling or roasting of cereals or cereal products:  | 0 + EA                      |
| 1904 20    | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:  |                             |
| 1904 20 10 | -- Preparation of the Müsli type based on unroasted cereal flakes   | 0 + EA                      |
| 1904 30 00 | - Bulgur wheat  | 0 + EA                      |
| 1904 90    | - Other:  | 0 + EA                      |
| 1905       | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:  |                             |
| 1905 10 00 | - Crispbread  | 0 + EA                      |
| 1905 20    | - Gingerbread and the like:   | 0 + EA                      |
|            | - Sweet biscuits; waffles and wafers:   |                             |
| 1905 31    | -- Sweet biscuits:  |                             |
|            | --- Completely or partially coated or covered with chocolate or other preparations containing cocoa:  |                             |
| 1905 31 11 | ---- In immediate packings of a net content not exceeding 85 g  | 0 + EA MAX<br>24,2 + AD S/Z |
| 1905 31 19 | ---- Other  | 0 + EA MAX<br>24,2 + AD S/Z |
|            | --- Other:  |                             |
| 1905 31 30 | ---- Containing 8 % or more by weight of milk fats  | 0 + EA MAX<br>24,2 + AD S/Z |
|            | ---- Other:   |                             |
| 1905 31 91 | ----- Sandwich biscuits   | 0 + EA MAX<br>24,2 + AD S/Z |
| 1905 31 99 | ----- Other   | 0 + EA MAX<br>24,2 + AD S/Z |
| 1905 32    | -- Waffles and wafers:  |                             |
|            | --- Completely or partially coated or covered with chocolate or other preparations containing cocoa:  |                             |
| 1905 32 11 | ---- In immediate packings of a net content not exceeding 85 g  | 0 + EA MAX<br>24,2 + AD S/Z |
| 1905 32 19 | ---- Other  | 0 + EA MAX<br>24,2 + AD S/Z |
|            | --- Other:  |                             |
| 1905 32 91 | ---- Salted, whether or not filled  | 0 + EA MAX<br>20,7 + AD S/Z |
| 1905 32 99 | ---- Other  | 0 + EA MAX<br>24,2 + AD S/Z |

| CN Code    | Description   | Duty (%) from 1.2.2003      |
|------------|---|-----------------------------|
| 1905 40    | - Rusks, toasted bread and similar toasted products:  | 0 + EA                      |
| 1905 90    | - Other:  |                             |
| 1905 90 10 | -- Matzos   | 0 + EA                      |
| 1905 90 20 | -- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products   | 0 + EA                      |
|            | -- Other:   |                             |
| 1905 90 30 | --- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat   | 0 + EA                      |
| 1905 90 40 | --- Waffles and wafers with a water content exceeding 10 % by weight  | 0 + EA MAX<br>20,7 + AD F/M |
| 1905 90 45 | --- Biscuits  | 0 + EA MAX<br>20,7 + AD F/M |
| 1905 90 55 | --- Extruded or expanded products, savoury or salted  | 0 + EA MAX<br>20,7 + AD F/M |
|            | --- Other:  |                             |
| 1905 90 60 | ---- With added sweetening matter   | 0 + EA MAX<br>24,2 + AD S/Z |
| 1905 90 90 | ---- Other  | 0 + EA MAX<br>20,7 + AD F/M |
| 2001       | Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:   |                             |
| 2001 90    | - Other:  |                             |
| 2001 90 60 | -- Palm hearts  | 0                           |
| 2004       | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006  |                             |
| 2004 90    | - Other vegetables and mixtures of vegetables:  |                             |
| 2004 90 10 | -- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )  | 0 + EA                      |
| 2005       | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006  |                             |
| 2005 20    | - Potatoes:   |                             |
| 2005 20 10 | -- In the form of flour, meal or flakes   | 0 + EA                      |
| 2005 80 00 | - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )   | 0 + EA                      |
| 2005 90    | - Other vegetables and mixtures of vegetables   |                             |
| 2005 90 80 | -- Other  | 0                           |
| 2008       | Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:  |                             |
|            | - Nuts, groundnuts and other seeds, whether or not mixed together:  |                             |
| 2008 11    | -- Groundnuts:  |                             |
| 2008 11 10 | --- Peanut butter   | 0                           |
|            | - Other, including mixtures other than those of subheading 2008 19:   |                             |
| 2008 91 00 | -- Palm hearts  | 0                           |
| 2101       | Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: |                             |
|            | - Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:   |                             |
| 2101 12    | -- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:   |                             |
| 2101 12 92 | --- Preparations with a basis of these extracts, essences or concentrates of coffee   | 0                           |

| CN Code    | Description   | Duty (%) from 1.2.2003      |
|------------|---|-----------------------------|
| 2101 12 98 | --- Other   | 0 + EA                      |
| 2101 20    | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté: |                             |
| 2101 20 20 | -- Extracts, essences or concentrates   | 0                           |
|            | -- Preparations:  |                             |
| 2101 20 92 | --- With a basis of extracts, essences or concentrates of tea or maté   | 0                           |
| 2101 20 98 | --- Other   | 0 + EA                      |
| 2101 30    | - Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:   |                             |
|            | -- Roasted chicory and other roasted coffee substitutes:  |                             |
| 2101 30 11 | --- Roasted chicory   | 4,9                         |
| 2101 30 19 | --- Other   | 0 + EA                      |
|            | -- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:   |                             |
| 2101 30 91 | --- Of roasted chicory  | 0                           |
| 2101 30 99 | --- Other   | 0 + EA                      |
| 2102       | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:                       |                             |
| 2102 10    | - Active yeasts:  |                             |
| 2102 10 10 | -- Culture yeast  | 4,7                         |
|            | -- Baker's yeast:   |                             |
| 2102 10 31 | --- Dried   | 12                          |
| 2102 10 39 | --- Other   | 12                          |
| 2102 10 90 | -- Other  | 5,6                         |
| 2102 20    | - Inactive yeasts; other single-cell micro-organisms, dead:   |                             |
|            | -- Inactive yeasts:   |                             |
| 2102 20 11 | --- In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg   | 1,9                         |
| 2102 20 19 | --- Other   | 5,1                         |
| 2102 20 90 | -- Other  | 0                           |
| 2102 30 00 | - Prepared baking powders   | 1,9                         |
| 2103       | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:   |                             |
| 2103 10 00 | - Soya sauce  | 0                           |
| 2103 20 00 | - Tomato ketchup and other tomato sauces  | 3,8                         |
| 2103 30    | - Mustard flour and meal and prepared mustard:  |                             |
| 2103 30 90 | -- Prepared mustard   | 4,2                         |
| 2103 90    | - Other:  |                             |
| 2103 90 90 | -- Other  | 3,2                         |
| 2105 00    | Ice cream and other edible ice, whether or not containing cocoa:  |                             |
| 2105 00 10 | - Containing no milk fats or containing less than 3 % by weight of such fats  | 0 + EA<br>MAX 19,4 + AD S/Z |
|            | - Containing by weight of milk fats:  |                             |
| 2105 00 91 | -- 3 % or more but less than 7 %  | 0 + EA<br>MAX 18,1 + AD S/Z |
| 2105 00 99 | -- 7 % or more  | 0 + EA<br>MAX 17,8 + AD S/Z |

| CN Code    | Description  | Duty (%) from 1.2.2003          |
|------------|--|---------------------------------|
| 2106       | Food preparations not elsewhere specified or included:   |                                 |
| 2106 10    | – Protein concentrates and textured protein substances:  |                                 |
| 2106 10 20 | – – Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch   | 5,2                             |
| 2106 10 80 | – – Other  | 0 + EA                          |
| 2106 90    | – Other:   |                                 |
| 2106 90 10 | Cheese fondues (!)   | 0 + EA<br>MAX EUR 25/100 kg net |
|            | – – Other:   |                                 |
| 2106 90 92 | – – Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch:  | 2,8                             |
| 2106 90 98 | – – – Other  | 0 + EA                          |
| 2205       | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:  |                                 |
| 2205 10    | – In containers holding 2 litres or less:  |                                 |
| 2205 10 10 | – – Of an actual alcoholic strength by volume of 18 % vol or less  | 0                               |
| 2205 10 90 | – – Of an actual alcoholic strength by volume exceeding 18 % vol   | 0                               |
| 2905       | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:   |                                 |
|            | – Other polyhydric alcohols:   |                                 |
| 2905 43 00 | – – Mannitol   | 0 + EUR 125,8/100 kg net        |
| 2905 44    | – – D-glucitol (sorbitol):   |                                 |
|            | – – – In aqueous solution:   |                                 |
| 2905 44 11 | – – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content   | 0 + EUR 16,1/100 kg net         |
| 2905 44 19 | – – – – Other  | 0 + EUR 37,8/100 kg net         |
|            | – – – Other:   |                                 |
| 2905 44 91 | – – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content   | 0 + EUR 23/100 kg net           |
| 2905 44 99 | – – – – Other  | 0 + EUR 53,7/100 kg net         |
| 3302       | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: |                                 |
| 3302 10    | – Of a kind used in the food or drink industries:  |                                 |
|            | – – Of the type used in the drink industries:  |                                 |
|            | – – – Preparations containing all flavouring agents characterizing a beverage:   |                                 |
|            | – – – – Other:   |                                 |
| 3302 10 21 | – – – – – Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch  | 0                               |
| 3302 10 29 | – – – – – Other  | 0 + EA                          |
| 3505       | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:   |                                 |
| 3505 10    | – Dextrins and other modified starches:  |                                 |
| 3505 10 10 | – – Dextrins   | 0 + EUR 17,7/100 kg net         |
|            | – – Other modified starches:   |                                 |
| 3505 10 90 | – – – Other  | 0 + EUR 17,7/100 kg net         |

| CN Code    | Description   | Duty (%) from 1.2.2003              |
|------------|---|-------------------------------------|
| 3505 20    | – Glues:  |                                     |
| 3505 20 10 | – – Containing, by weight, less than 25 % of starches or dextrans or other modified starches  | 0 + EUR 4,5/100 kg net<br>MAX 11,5  |
| 3505 20 30 | – – Containing, by weight, 25 % or more but less than 55 % of starches or dextrans or other modified starches   | 0 + EUR 8,9/100 kg net<br>MAX 11,5  |
| 3505 20 50 | – – Containing, by weight, 55 % or more but less than 80 % of starches or dextrans or other modified starches   | 0 + EUR 14,2/100 kg net<br>MAX 11,5 |
| 3505 20 90 | – – Containing by weight 80 % or more of starches or dextrans or other modified starches  | 0 + EUR 17,7/100 kg net<br>MAX 11,5 |
| 3809       | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:  |                                     |
| 3809 10    | – With a basis of amylaceous substances:  |                                     |
| 3809 10 10 | – – Containing by weight of such substances less than 55 %  | 0 + EUR 8,9/100 kg net<br>MAX 12,8  |
| 3809 10 30 | – – Containing by weight of such substances 55 % or more but less than 70 %   | 0 + EUR 12,4/100 kg net<br>MAX 12,8 |
| 3809 10 50 | – – Containing by weight of such substances 70 % or more but less than 83 %   | 0 + EUR 15,1/100 kg net<br>MAX 12,8 |
| 3809 10 90 | – – Containing by weight of such substances 83 % or more  | 0 + EUR 17,7/100 kg net<br>MAX 12,8 |
| 3823       | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:  |                                     |
|            | – Industrial monocarboxylic fatty acids, acid oils from refining:   |                                     |
| 3823 11 00 | – – Stearic acid  | 0                                   |
| 3823 12 00 | – – Oleic acid  | 0                                   |
| 3823 13 00 | – – Tall oil fatty acids  | 0                                   |
| 3823 19    | – – Other:  | 0                                   |
| 3823 70 00 | – Industrial fatty alcohols   | 0                                   |
| 3824       | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: |                                     |
| 3824 60    | – Sorbitol other than that of subheading 2905 44:   |                                     |
|            | – – in aqueous solution:  |                                     |
| 3824 60 11 | – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content  | 0 + EUR 16,1/100 kg net             |
| 3824 60 19 | – – – Other   | 0 + EUR 37,8/100 kg net             |
|            | – – Other:  |                                     |
| 3824 60 91 | – – – Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content  | 0 + EUR 23/100 kg net               |
| 3824 60 99 | – – – Other   | 0 + EUR 53,7/100 kg net             |

(<sup>1</sup>) Eligibility to benefit from this preference is subject to conditions laid down in the relevant Community provisions.

**Table 3:** Schedule of reduction of duties applicable upon import into the Community of goods originating in Poland

This schedule does not prejudice the date of accession. The obligations of membership will, on accession supersede this schedule.

| CN code    | Description  | Duty from 1.2.2003           | Duty from 1.1.2004           |
|------------|--|------------------------------|------------------------------|
| 1302       | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:                 |                              |                              |
| 1302 20    | – Vegetable saps and extracts:   |                              |                              |
| 1302 20 90 | – Pectic substances, pectinates and pectates:<br>– – Other   | 8,4 %                        | 5,6 %                        |
| 2001       | Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:  |                              |                              |
| 2001 90    | – Other:   |                              |                              |
| 2001 90 40 | – – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch   | 0 + (EUR 2,8/100 kg net eda) | 0 + (EUR 1,9/100 kg net eda) |
| 2004       | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:  |                              |                              |
| 2004 10    | – Potatoes:  |                              |                              |
| 2004 10 91 | – – Other<br>– – – In the form of flour, meal or flakes  | 0 + (0,75 × EA)              | 0 + (0,5 × EA)               |
| 2008       | Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: |                              |                              |
| 2008 99    | – Nuts, groundnuts and other seeds, whether or not mixed together:<br>– – Other:   |                              |                              |
| 2008 99 91 | – – – Not containing added spirit:<br>– – – – Not containing added sugar:<br>– – – – – Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch       | 0 + (EUR 2,8/100 kg net eda) | 0 + (EUR 1,9/100 kg net eda) |



**Table 4:** Basic amounts taken into consideration in calculating the reduced agricultural components (EAR) and additional duties applicable on importation into the Community of goods listed in Table 1

| Basic product          | Preferential rate on 1.2.2003<br>(EUR/100 kg) |
|------------------------|---|
| Common wheat           | 6,653   |
| Durum wheat            | 10,326  |
| Rye                    | 6,483   |
| Barley                 | 6,483   |
| Maize                  | 6,577   |
| Long-grain husked rice | 18,502  |
| Skimmed-milk powder    | 23,760  |
| Whole-milk powder      | 26,086  |
| Butter                 | 37,912  |
| White sugar            | 29,350  |