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I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 690/86

of 3 March 1986

on the application of Decision No 1/86 of the ACP-EEC Council of Ministers extending Decision No 2/85 on transitional measures applicable from 1 March 1985

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 113 and 235 thereof,

Having regard to the proposal from the Commission,

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

Whereas the Second ACP-EEC Convention signed at Lomé on 31 October 1979 expired on 28 February 1985;

Whereas the Third ACP-EEC Convention signed at Lomé on 8 December 1984 has not yet entered into force;

Whereas Decision No 2/85 of the ACP-EEC Council of Ministers is valid only until 28 February 1986;

Whereas Decision No 1/86 of the ACP-EEC Council of Ministers extended that validity until the entry into force of the Third ACP-EEC Convention or 30 June 1986, whichever is the earlier;

Whereas it is necessary to take the measures to implement that Decision,

HAS ADOPTED THIS REGULATION:

Article 1

Decision No 1/86 of the ACP-EEC Council of Ministers, shall be applicable in the Community from 1 March 1986 until the entry into force of the Third ACP-EEC Convention or until 30 June 1986, whichever is the earlier, without prejudice to more favourable arrangements for imports of ACP products to be adopted unilaterally by the Community.

The text of that Decision is attached to this Regulation.

Article 2

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

It shall apply from 1 March 1986.

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

Done at Brussels, 3 March 1986.

For the Council
The President
W. F. van EEKELEN

⁽¹⁾ Opinion delivered on 21 February 1986 (not yet published in the Official Journal).

DECISION NO 1/86 OF THE ACP-EEC COUNCIL OF MINISTERS

of 28 February 1986

concerning the extension of Decision No 2/85 of the ACP-EEC Council of Ministers on the transitional measures valid from 1 March 1985

THE ACP-EEC COMMITTEE OF AMBASSADORS,

Article 2

Having regard to the Second ACP-EEC Convention signed at Lomé on 31 October 1979 and in particular Article 188 (3) thereof,

Having regard to Decision No 7/84 of the ACP-EEC Council of Ministers of 19 December 1984 delegating powers to the ACP-EEC Committee of Ambassadors in connection with the adoption of transitional measures upon expiry of the Second ACP-EEC Convention,

Whereas the Third ACP-EEC Convention, signed at Lomé on 8 December 1984 has not yet become operative;

Whereas Decision No 2/85 of the ACP-EEC Council of 22 February 1985 applies until 28 February 1986,

and in consequence, in order to avoid an interruption of relations between the ACP States and the Community it is appropriate to extend this Decision;

Considering that it is appropriate to apply the transitional measures to relations between the ACP States and the enlarged Community in order to ensure the proper functioning of ACP-EEC cooperation,

HAS DECIDED AS FOLLOWS:

Article 1

Decision No 2/85 of the ACP-EEC Council of Ministers on transitional measures valid as from 1 March 1985 is extended until the entry into force of the Third ACP-EEC Convention and at the latest until 30 June 1986.

In accordance with Article 1, the import into Spain and Portugal of products originating from the ACP States shall be governed by autonomous transitional measures to be adopted by the Community which shall be modelled on measures of a similar nature agreed between the Community in its composition of 31 December 1985 on the one hand and Spain and Portugal on the other, without prejudice to the provisions of Article 284 of the Third Lomé Convention.

The Committee of Ambassadors will examine any problems arising from the application of the preceding paragraph which might result in placing an ACP State in a worse position on the markets of Spain and Portugal than it enjoyed before the coming into force of these autonomous measures.

Article 3

The present Decision will enter into force on 1 March 1986.

Done at Brussels, 28 February 1986.

*The President of the
ACP-EEC Committee of Ambassadors*
M. H. J. Ch. RUTTEN

COUNCIL REGULATION (EEC) No 691/86

of 3 March 1986

establishing arrangements for trade between Spain and Portugal on the one hand and the African, Caribbean and Pacific States (ACP States) on the other

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas the European Economic Community and the ACP States opened negotiations on 10 December 1985 for the conclusion of a protocol to adapt the Third ACP-EEC Convention to take account of the accession of Spain and Portugal to the European Communities;

Whereas Article 180 (1) and 367 of the Act of Accession of Spain and Portugal provide that if such a protocol has not been concluded by 1 January 1986 the Community shall take the necessary measures to remedy the situation;

Whereas the Third ACP-EEC Convention has not yet entered into force;

Whereas Council Regulation (EEC) No 485/85 of 26 February 1985 concerning the application of Decision No 2/85 of the ACP-EEC Council of Ministers on transitional measures valid from 1 March 1985⁽¹⁾, as extended by Regulation (EEC) No 690/86⁽²⁾, and Council Regulation (EEC) No 486/85 of 26 February 1985 on the arrangements applicable to agricultural products and certain goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States or in the overseas countries and territories⁽³⁾, as extended by Regulation (EEC) No 692/86⁽⁴⁾, lay down transitional measures to apply pending the entry into force of the Third ACP-EEC Convention;

Whereas the said transitional measures apply as between the ACP States and the enlarged Community;

Whereas it is therefore necessary to lay down special provisions for the implementation by the Kingdom of Spain and the Portuguese Republic of the trade arrangements established by the above Regulations;

Whereas the Third ACP-EEC Convention is shortly due to enter into force and provides for trade arrangements identical to those established by the abovementioned Regulations;

Whereas the validity of the special provisions applying to Spain and Portugal should therefore be extended beyond the expiry of the abovementioned Regulations pending the conclusions of the negotiations under way with the ACP States for a protocol adapting the Third ACP-EEC Convention and laying down transitional measures to take account of the accession of Spain and Portugal;

Whereas quantitative restrictions which may be applied by the Kingdom of Spain or the Portuguese Republic *vis-à-vis* third countries in respect of products listed in Annex II to the Treaty are covered by general provisions adopted by the Council applying to all third countries;

Whereas the Commission should therefore lay down detailed rules of application in respect of these measures;

Whereas the Canary Islands and Ceuta and Melilla do not form part of the customs territory of the Community and in principle autonomous acts or acts adopted under agreement of Community institutions concerning the common commercial policy and relating directly to the import or export of goods do not apply to those territories;

Whereas Article 7 of Protocol No 2 to the Act of Accession concerning the Canary Islands and Ceuta and Melilla provides, however, that customs duties, charges having equivalent effect and trade arrangements applying to imports into the Canary Islands and Ceuta and Melilla of goods coming from a third country may not be less favorable than those applied by the Community in accordance with its international commitments or preferential arrangements *vis-à-vis* such country, provided the country in question accords imports from the Canary Islands and Ceuta and Melilla the same treatment as it accords those from the Community;

Whereas provisions should therefore be adopted for implementation of the trade arrangements applicable to imports into the Canary Islands and Ceuta and Melilla of products originating in the ACP States,

HAS ADOPTED THIS REGULATION:

Article 1

From 1 March 1986 until the entry into force of the protocol referred to in Articles 179 and 366 of the Act of Accession or

⁽¹⁾ OJ No L 61, 1. 3. 1985, p. 1.

⁽²⁾ See page 1 of this Official Journal.

⁽³⁾ OJ No L 61, 1. 3. 1985, p. 4.

⁽⁴⁾ See page 93 of this Official Journal.

until 31 December 1986, whichever is earlier, the Kingdom of Spain and the Portuguese Republic shall apply the same arrangements to imports originating in the ACP States as are applied by the other Member States of the Community, having regard to the specific provisions set out in the Annex hereto.

Article 2

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

It shall apply with effect from 1 March 1986.

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

Done at Brussels, 3 March 1986.

For the Council

The President

W. F. van EEKELEN

ANNEX

**Provisions applicable to imports into Spain and Portugal of products originating in the African,
Caribbean and Pacific States (ACP States)**

CHAPTER I

PROVISIONS APPLICABLE TO SPAIN

Section I

General arrangements

Article 1

1. From 1 March 1986 the Kingdom of Spain shall apply to imports of products originating in the African, Caribbean and Pacific States (ACP), other than those listed in Annex I, the same customs duties as it applies to like products from the Community as constituted on 31 December 1985.

2. In particular, the Kingdom of Spain shall gradually dismantle customs duties on imports originating in the ACP States in accordance with the following timetable:

- on 1 March 1986 each duty shall be reduced to 90 % of the basic duty,
- on 1 January 1987 each duty shall be reduced to 77,5 % of the basic duty,
- on 1 January 1988 each duty shall be reduced to 62,5 % of the basic duty,
- on 1 January 1989 each duty shall be reduced to 47,5 % of the basic duty,
- on 1 January 1990 each duty shall be reduced to 35 % of the basic duty,
- on 1 January 1991 each duty shall be reduced to 22,5 % of the basic duty,
- on 1 January 1992 each duty shall be reduced to 10 % of the basic duty.

The final 10 % reduction shall be made on 1 January 1993.

3. For the purposes of applying the duties calculated in accordance with paragraph 2 they shall be rounded down to one decimal place.

Article 2

1. The basic duty for each product to which the successive reductions provided for in Article 1 (2) shall be applied shall be the duty actually applied by the Kingdom of Spain *vis-à-vis* the Community on 1 January 1985.

2. By way of derogation from paragraph 1:

- in the case of products listed in Annex I, the basic duty shall be the duty applied by the Kingdom of Spain *vis-à-vis* the ACP States on 1 January 1985,
- in the case of the following products the basic duties shall be those indicated:

CCT heading No	Description	Basic duty
24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Cigarettes	50 %
	B. Cigars	55 %
	C. Smoking tobacco	46,8 %
	D. Chewing tobacco and snuff	26 %
27.09	E. Other, including agglomerated tobacco in the form of sheets or strip	10,4 %
	Petroleum oils and oils obtained from bituminous minerals, crude	free

Article 3

Should the Kingdom of Spain suspend customs duties on imports from the Community as constituted on 31 December 1985 or reduce them more rapidly than envisaged under the timetable laid down, it shall also suspend or reduce by the same percentage the customs duties applying to like products originating in the ACP States, other than products listed in Annex I.

Article 4

1. The Kingdom of Spain shall apply quantitative import restrictions:

- until 31 December 1988 for the products listed in Annex II,
- until 31 December 1989 for the products listed in Annex III.

Until 31 December 1989 the Kingdom of Spain may also apply quantitative import restrictions to products listed in Annex IV, provided it applies similar measures *vis-à-vis* non-preferential third countries.

2. The restrictions referred to in paragraph 1 shall take the form of global quotas open to all ACP States.

3. The initial quotas are indicated in Annex II, Annex III or Annex IV, as appropriate.

The quotas listed in Annexes II and IV and quotas 1-5 and 10-14 in Annex III shall be gradually increased at the beginning of each year by 25 % in the case of value quotas and 20 % in the case of volume quotas. Each successive increase shall be added to the quota and the following increase calculated on the basis of the total thus obtained.

Quotas 6-9 in Annex III shall be increased by:

- 13 % in the first year,
- 18 % in the second year,
- 20 % in the third year,
- 20 % in the fourth year.

4. Where it is found that Spanish imports of a product listed in Annex II, Annex III or Annex IV have been less than 90 % of the quota level in two consecutive years, imports of that product originating in the ACP States shall be liberalized at the beginning of the year following the two years in question provided the product concerned is at that time liberalized *vis-à-vis* the Community as constituted on 31 December 1985.

Should the Kingdom of Spain liberalize imports from the Community as constituted on 31 December 1985 of a product listed in Annex II or Annex III, or increase a quota applicable to the Community as constituted on 31 December 1985 by more than the minimum percentage indicated in paragraph 3, it shall also liberalize imports of that product from the ACP States, or increase the global quota proportionately.

5. The Kingdom of Spain shall administer the quotas referred to in paragraph 1 in accordance with the same rules and administrative practices it applies to imports of products originating in the Community as constituted on 31 December 1985.

Article 5

For products covered by Regulation (EEC) No 3033/80 and originating in the ACP States, the Kingdom of Spain:

- as from 1 March 1986, shall dismantle the customs duty constituting the fixed component of the charge in accordance with the timetable indicated in Article 1 (2), starting from the basic duty indicated in Annex V,

- in respect of the variable component of the charge, shall apply the preferential rates provided for in the Third ACP-EEC Convention from 1 March 1986.

Section II

Products listed in Annex II to the Treaty establishing the European Economic Community

Article 6

1. For products listed in Annex II to the Treaty establishing the European Economic Community, starting on 1 March 1986 and subject to the special provisions laid down below, the Kingdom of Spain shall apply a duty which reduces the difference between the basic duty and the preferential duty in accordance with the following timetable:

- on 1 March 1986 the difference shall be reduced to 90,9 % of the initial difference,
- on 1 January 1987 the difference shall be reduced to 81,8 % of the initial difference,
- on 1 January 1988 the difference shall be reduced to 72,7 % of the initial difference,
- on 1 January 1989 the difference shall be reduced to 63,6 % of the initial difference,
- on 1 January 1990 the difference shall be reduced to 54,5 % of the initial difference,
- on 1 January 1991 the difference shall be reduced to 45,4 % of the initial difference,
- on 1 January 1992 the difference shall be reduced to 36,3 % of the initial difference,
- on 1 January 1993 the difference shall be reduced to 27,2 % of the initial difference,
- on 1 January 1994 the difference shall be reduced to 18,1 % of the initial difference,
- on 1 January 1995 the difference shall be reduced to 9,0 % of the initial difference.

The Kingdom of Spain shall apply the preferential rates in full as from 1 January 1996.

However, the following products originating in the ACP States may be imported into Spain duty-free as from 1 March 1986.

CCT heading No	Description
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: a) Not freed of caffeine
18.01	Cocoa beans, whole or broken, raw or roasted

2. The Kingdom of Spain shall postpone implementation of the preferential arrangements for olive oil, oil seeds and oleaginous fruit falling within Regulation No 136/66/EEC, and for products derived therefrom, until 31 December 1990.

3. The Kingdom of Spain shall postpone implementation of the preferential arrangements for fruit and vegetables falling within Regulation (EEC) No 1035/72 until 31 December 1989.

4. Starting on 1 March 1986 the Kingdom of Spain shall apply to fishery products falling within Common Customs Tariff headings or subheadings 03.01, 03.02, 03.03, 05.15 A, 16.04, 16.05 and 23.01 B a duty which reduces the difference between the basic duty and the preferential duty in accordance with the following timetable:

- on 1 March 1986 the difference shall be reduced to 87,5% of the initial difference,
- on 1 January 1987 the difference shall be reduced to 75,0% of the initial difference,
- on 1 January 1988 the difference shall be reduced to 62,5% of the initial difference,
- on 1 January 1989 the difference shall be reduced to 50,0% of the initial difference,
- on 1 January 1990 the difference shall be reduced to 37,5% of the initial difference,
- on 1 January 1991 the difference shall be reduced to 25,0% of the initial difference,
- on 1 January 1992 the difference shall be reduced to 12,5% of the initial difference.

The Kingdom of Spain shall apply the preferential rates in full as from 1 January 1993.

However, for prepared or preserved sardines falling within subheading 16.04 D of the Common Customs Tariff, starting on 1 March 1986 the Kingdom of Spain shall apply a duty which reduces the difference between the basic duty and the preferential duty in accordance with the timetable laid down in paragraph 1.

5. For the purposes of paragraphs 1 and 4 the basic duty shall be that defined in Article 2 (1). However, the basic duty for domestic rabbits falling within subheading 01.06 A of the Common Customs Tariff shall be 6,5%.

Article 7

The Kingdom of Spain shall apply as from 1 March 1986 the non-tariff benefits, and in particular the levy reductions, accorded by the Community to products originating in the ACP States.

Article 8

1. The Kingdom of Spain may apply quantitative restrictions to imports of products originating in the ACP States:

- (a) until 31 December 1989 in respect of the products listed in Annex VI;
- (b) until 31 December 1995 in respect of the products listed in Annex VII;
- (c) in respect of products subject under Article 81 of the Act of Accession to the supplementary mechanism applicable to imports into Spain from the Community as constituted on 31 December 1985, other than products falling within Regulation (EEC) No 1035/72.

2. Until 31 December 1990 the Kingdom of Spain shall apply quantitative restrictions to imports of products originating in the ACP States and referred to:

- in Article 1 (2) (a) of Regulation No 136/66/EEC other than soya beans falling within subheading ex 12.01 B of the Common Customs Tariff,
- in Article 1 (2) (b) of Regulation No 136/66/EEC other than products falling within subheading 15.17 B II and 23.04 B of the Common Customs Tariff.

3. Until 31 December 1992 the Kingdom of Spain may retain quantitative restrictions on imports of products listed in Annex VIII originating in the ACP States.

4. The Commission shall determine the rules for implementation of the measures referred to in paragraphs 1 to 3 in accordance with the arrangements established by the Council.

Article 9

1. In the case of products which are not subject on 1 March 1986 to a common organization of the market, Articles 130 (1) and 131 (1) of the Third ACP-EEC Convention concerning the elimination of charges having equivalent effect to customs duties and the abolition of quantitative restrictions and measures having equivalent effect shall not apply to such charges, restrictions or measures where they form an integral part of a national organization of the market in Spain at the time of accession.

These provisions shall apply only until a common organization of the market is established for such products or until 31 December 1995, whichever is the earlier, and only in so far as is strictly necessary to ensure the functioning of the national organization.

2. By way of derogation from paragraph 1, the Kingdom of Spain may retain quantitative restrictions on imports of bananas falling within subheading 08.01 B of the Common

Customs Tariff and originating in the ACP States, until a common organization of the market is established for such products, and in so far as is strictly necessary to ensure the functioning of the national organization.

Section III

Canary Islands and Ceuta and Melilla

Article 10

1. Without prejudice to the following provisions, the arrangements for trade between the Canary Islands and Ceuta and Melilla on the one hand and the ACP States on the other shall be the same as those for trade between the Community and the ACP States provided the ACP States accord products originating in the Canary Islands and Ceuta and Melilla the same treatment they accord those from the Community.

2. Customs duties applied by the Canary Islands and Ceuta and Melilla to products other than those listed in Annex II to the Treaty establishing the European Economic Community and the charge known as 'arbitrio insular — tarifa general' existing in the Canary Islands shall be dismantled in respect of products originating in the ACP States starting on 1 March 1986 and in accordance with the timetable and arrangements indicated in Articles 1, 2 and 3.

3. Customs duties applied by the Canary Islands and Ceuta and Melilla to products listed in Annex II to the Treaty establishing the European Economic Community and originating in the ACP States shall be aligned progressively on the preferential duties applied by the Community in respect of such products, subject to the proviso that those territories may accord more favourable treatment to such products than the Community does.

In no case shall duties be dismantled at a faster rate or otherwise than is laid down in Articles 1, 2 and 3.

4. The charge known as 'arbitrio insular — tarifa especial' in the Canary Islands shall be abolished in respect of products originating in the ACP States as from 1 March 1986.

However, the said charge may be retained in respect of imports of the products listed in Annex IX at 90 % of the rate therein indicated, provided the lower rate is applied uniformly to all imports of the products in question originating in all ACP States. The charge shall be abolished when it is abolished *vis-à-vis* the Community.

The said charge may at no time be higher than the Spanish customs tariff as amended with a view to the phasing in of the Common Customs Tariff.

CHAPTER II

PROVISIONS APPLICABLE TO PORTUGAL

Section I

General arrangements

Article 11

1. The Portuguese Republic shall abolish customs duties on imports of products originating in the ACP States as from 1 March 1986.

2. By way of derogation from paragraph 1, the Portuguese Republic shall gradually dismantle customs duties on imports originating in the ACP States of the products listed in Annex X in accordance with the following timetable:

- on 1 March 1986 each duty shall be reduced to 90 % of the basic duty,
- on 1 January 1987 each duty shall be reduced to 80 % of the basic duty,
- on 1 January 1988 each duty shall be reduced to 65 % of the basic duty,
- on 1 January 1989 each duty shall be reduced to 50 % of the basic duty,
- on 1 January 1990 each duty shall be reduced to 40 % of the basic duty,
- on 1 January 1991 each duty shall be reduced to 30 % of the basic duty,
- the final two 15 % reductions shall be made on 1 January 1992 and 1 January 1993.

3. For the purpose of applying the duties calculated in accordance with paragraph 1 they shall be rounded down to one decimal place.

Article 12

1. The basic duty for each product to which the successive reductions provided for in Article 11 (2) shall be applied shall be the duty actually applied by the Portuguese Republic *vis-à-vis* the ACP States on 1 January 1985.

2. By way of derogation from paragraph 1, the Portuguese Republic shall dismantle customs duties on the products listed in Annex XI starting from the basic duties indicated in that Annex, provided the said duties are higher than the duties actually applied by the Portuguese Republic *vis-à-vis* the ACP States on 1 January 1985.

Article 13

Should the Portuguese Republic suspend customs duties on imports from the Community as constituted on 31 December

1985 or reduce them more rapidly than envisaged in the timetable laid down, it shall also suspend or reduce by the same percentage the customs duties applying to like products originating in the ACP States, other than products listed in Annex X (B).

Article 14

1. Charges having equivalent effect to customs duties applied by the Portuguese Republic to imports originating in the ACP States shall be abolished on 1 March 1986.

2. The following charges applied by the Portuguese Republic to trade with the ACP States shall be dismantled in accordance with the timetable indicated:

(a) the 0,4 % *ad valorem* charge applied:

- to goods imported temporarily,
- to reimported goods (other than containers),
- to goods imported under inward processing arrangements allowing drawback of duties paid on the import goods following export of the products obtained,

shall be reduced to 0,2 % on 1 January 1987 and abolished on 1 January 1988;

(b) the 0,9 % *ad valorem* charge applied to goods imported for home use shall be:

- reduced to 0,6 % on 1 January 1989,
- reduced to 0,3 % on 1 January 1990, and
- abolished on 1 January 1991.

Article 15

1. As of 1 March 1986 the Portuguese Republic shall abolish customs duties of a fiscal nature or the fiscal component of customs duties existing at that date on imports from the ACP States.

2. In the case of the products listed in Annex XII, the customs duties of a fiscal nature or fiscal component of customs duties applied by the Portuguese Republic shall be eliminated in accordance with the timetable laid down in Article 11 (2).

3. Should the Portuguese Republic use the option open to it under Article 196 (3) of the Act of Accession of replacing a customs duty of a fiscal nature or fiscal component of a customs duty by an internal charge, such component as is not covered by that charge shall represent the basic duty to which the successive reductions shall be applied. That component shall be dismantled in trade with the ACP States in accordance with the timetable laid down in Article 11 (2).

Article 16

Until 31 December 1987 the Portuguese Republic shall retain quantitative restrictions on imports from the ACP States of motor vehicles subject to the special arrangements agreed between the Community and the Portuguese Republic in accordance with Protocol No 18 to the Act of Accession.

Article 17

For the products covered by Regulation (EEC) No 3033/80 and originating in the ACP States, the Portuguese Republic:

- as from 1 March 1986, shall dismantle the customs duty constituting the fixed component of the charge in accordance with the timetable indicated in Article 11 (2), starting from the basic duty indicated in Annex XIII,
- in respect of the variable component of the charge, shall apply the preferential rates provided for in the Third ACP-EEC Convention as from the date in the first year of the second stage of the transitional arrangements on which the second-stage rules come into force in respect of the commodities whose marketing year starts the latest.

Section II

Products listed in Annex II to the Treaty establishing the European Economic Community

Article 18

1. For products listed in Annex II to the Treaty establishing the European Economic Community, starting on 1 March 1986 and subject to the special provisions laid down below, the Portuguese Republic shall apply a duty which reduces the difference between the basic duty and the preferential duty in accordance with the following timetable:

- on 1 March 1986 the difference shall be reduced to 90,9 % of the initial difference,
- on 1 January 1987 the difference shall be reduced to 81,8 % of the initial difference,
- on 1 January 1988 the difference shall be reduced to 72,7 % of the initial difference,
- on 1 January 1989 the difference shall be reduced to 63,6 % of the initial difference,
- on 1 January 1990 the difference shall be reduced to 54,5 % of the initial difference,
- on 1 January 1991 the difference shall be reduced to 45,4 % of the initial difference,

- on 1 January 1992 the difference shall be reduced to 36,3% of the initial difference,
- on 1 January 1993 the difference shall be reduced to 27,2% of the initial difference,
- on 1 January 1994 the difference shall be reduced to 18,1% of the initial difference,
- on 1 January 1995 the difference shall be reduced to 9,0% of the initial difference.

The Portuguese Republic shall apply the preferential rates in full as from 1 January 1996.

2. The Portuguese Republic shall postpone implementation of the preferential arrangements for olive oil, oil seeds and oleaginous fruits falling within Regulation No 136/66/EEC, and for products derived therefrom, until 31 December 1990.

3. The Portuguese Republic shall postpone implementation of the preferential arrangements for products covered by the following Regulations until the beginning of the second stage as defined in Article 260 of the Act of Accession:

- Regulation (EEC) No 804/68 on the common organization of the market in milk and milk products,
- Regulation (EEC) No 805/68 on the common organization of the market in beef and veal,
- Regulation (EEC) No 1035/72 on the common organization of the market in fruit and vegetables,
- Regulation (EEC) No 2727/75 on the common organization of the market in cereals,
- Regulation (EEC) No 2759/75 on the common organization of the market in pigmeat,
- Regulation (EEC) No 2771/75 on the common organization of the market in eggs,
- Regulation (EEC) No 2777/75 on the common organization of the market in poultrymeat,
- Regulation (EEC) No 1418/76 on the common organization of the market in rice,
- Regulation (EEC) No 337/79 on the common organization of the market in wine.

Glucose and lactose falling within Regulation (EEC) No 2730/75 and ovalbumin falling within Regulation (EEC) No 2783/75 shall be subject to the transitional arrangements applying to the corresponding agricultural products.

4. Starting on 1 March 1986 the Portuguese Republic shall apply to fishery products falling within headings or subheadings 03.01, 03.02, 03.03, 05.15 A, 16.04, 16.05 and 23.01 B of the Common Customs Tariff, a duty which reduces the difference between the basic duty and the preferential duty in accordance with the following timetable:

- on 1 March 1986 the difference shall be reduced to 87,5% of the initial difference,

- on 1 January 1987 the difference shall be reduced to 75,0% of the initial difference,
- on 1 January 1988 the difference shall be reduced to 62,5% of the initial difference,
- on 1 January 1989 the difference shall be reduced to 50,0% of the initial difference,
- on 1 January 1990 the difference shall be reduced to 37,5% of the initial difference,
- on 1 January 1991 the difference shall be reduced to 25,0% of the initial difference,
- on 1 January 1992 the difference shall be reduced to 12,5% of the initial difference.

The Portuguese Republic shall apply the preferential rates in full as from 1 January 1993.

However, for prepared or preserved sardines falling within subheading 16.04 D of the Common Customs Tariff, starting on 1 March 1986 the Portuguese Republic shall apply a duty which reduces the difference between the basic duty and the preferential duty in accordance with the timetable laid down in paragraph 1.

5. For the purposes of paragraphs 1 and 4 the basic duty shall be that defined in Article 12 (1).

Article 19

For the products referred to in Article 18, the Portuguese Republic shall postpone until the beginning of the second stage as defined in Article 260 of the Act of Accession, the application of the non-tariff benefits, and in particular the levy reductions, accorded by the Community to products originating in the ACP States.

Article 20

1. Until 31 December 1992 the Portuguese Republic may apply quantitative restrictions to imports of the products listed in Annex XIV originating in the ACP States.

2. Until 31 December 1995 the Portuguese Republic may retain quantitative restrictions for imports of the products listed in Annex XV and originating in the ACP States.

3. Until 31 December 1990 the Portuguese Republic shall apply quantitative restrictions to imports originating in the ACP States of oil seeds, oleaginous fruits, flour from which the oil has not been extracted and all vegetable oils other than olive oil, intended for human consumption on the Portuguese domestic market.

4. Until 31 December 1992 the Portuguese Republic may retain quantitative restrictions for the products listed in Annex XVI and originating in the ACP States.

5. The Commission shall determine the rules for implementation of the measures referred to in paragraphs 1 to 4 in accordance with the arrangements established by the Council.

Article 21

In the case of products which are not subject on 1 March 1986 to a common organization of the market, the provisions of Articles 130 (1) and 131 (1) of the Third ACP-EEC Convention concerning the elimination of charges

having equivalent effect to customs duties and the abolition of quantitative restrictions and measures having equivalent effect shall not apply to such charges, restrictions or measures where they form an integral part of a national organization of the market in Portugal at the time of accession.

These provisions shall apply only until a common organization of the market is established for such products or until 31 December 1995, whichever is the earlier, and only in so far as is strictly necessary to ensure the functioning of the national organization.

ANNEX I

List provided for in Article 1 (1)

CCT heading No	Description
28.16	Ammonia, anhydrous or in aqueous solution
29.01	Hydrocarbons
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
31.02	Mineral or chemical fertilizers, nitrogenous
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins)
55.09	Other woven fabrics of cotton
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberized
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized
61.01	Men's and boy's outer garments
61.02	Women's, girls' and infants' outer garments
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter: B. Other
89.02	Vessels specially designed for towing (tugs) or pushing other vessels

ANNEX II

List provided for in Article 4 (1), first indent

Quota No	CCT heading No	Description	Basic quota
1	85.15	<p>Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:</p> <p>A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras:</p> <p>III. Receivers, whether or not incorporating sound recorders or reproducers:</p> <p>b) Other:</p> <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Colour television receivers, the diagonal measurement of the screen of which is: — From more than 42 cm up to and including 52 cm — More than 52 cm 	15 units
2	87.01	<p>Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys:</p> <p>ex B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled:</p> <ul style="list-style-type: none"> — With an engine of a cylinder capacity of 4 000 cm³ or less 	15 units

ANNEX III

List provided for in Article 1 (1), second indent

Quota No	CCT heading No	Description	Basic quota
1	25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	80 tonnes
2	29.03 36.01 36.02 ex 36.04 36.05 36.06	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons: B. Nitrated and nitrosated derivatives: ex I. Trinitrotoluenes and dinitronaphthalenes: — Trinitrotoluenes Propellent powders Prepared explosives, other than propellent powders Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators: — Other than electrical detonators Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) Matches (excluding Bengal matches)	6 tonnes
3	39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: I. Polyethylene: ex b) In other forms: — Waste and scrap ex II. Polytetrahaloethylenes: — Waste and scrap ex III. Polysulphohaloethylenes: — Waste and scrap ex IV. Polypropylene: — Waste and scrap ex V. Polyisobutylene: — Waste and scrap VI. Polystyrene and copolymers of styrene: ex b) In other forms: — Waste and scrap VII. Polyvinyl chloride: ex b) In other forms: — Waste and scrap ex VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride: — Waste and scrap	5 tonnes

Quota No	CCT heading No	Description	Basic quota
	39.02 (cont'd)	C. ex IX. Polyvinyl acetate: — Waste and scrap ex X. Copolymers of vinyl chloride with vinyl acetate: — Waste and scrap ex XI. Polyvinyl alcohols, acetals and ethers: — Waste and scrap ex XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers: — Waste and scrap ex XIII. Coumarone resins, indene resins and coumarone-indene resins: — Waste and scrap XIV. Other polymerization or copolymerization products: ex b) In other forms: — Waste and scrap	
4	39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06: B. Other: I. Of regenerated cellulose III. Of hardened proteins V. Of other materials: a) Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12 c) Corset busks and similar supports for articles of apparel or clothing accessories ex d) Other: — Excluding airtight clothing affording protection against radiation or radioactive contamination, not combined with breathing apparatus	10 000 ECU
5	ex 58.01 58.02	Carpets, carpeting and rugs, knotted (made up or not), other than hand-made Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not): A. Carpets, carpeting, rugs, mats and matting	0,5 tonnes
6	ex 58.04 58.09 60.01	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05): — Of cotton Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs: B. Lace: ex I. Hand-made: — Other than lace made from cotton, wool and man-made textile fibres II. Mechanically made Knitted or crocheted fabric, not elastic nor rubberized: C. Of other textile materials: I. Of cotton	2,5 tonnes

Quota No	CCT heading No	Description	Basic quota
	60.05 (cont'd)	<p>A. II. b) 4. hh) Coats, jackets (excluding anoraks, windcheaters, waister jackets and the like) and blazers: 44. Of cotton</p> <p>ijj) Anoraks, windcheaters, waister jackets and the like: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton</p> <p>kk) Ski suits consisting of two or three pieces: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton</p> <p>ll) Other outer garments: 44. Of cotton</p> <p>5. Clothing accessories: ex cc) of other textile materials: — Of cotton</p> <p>B. Other: ex III. Of other textile materials: — Of cotton</p>	
8	61.01	<p>Men's and boys' outer garments</p> <p>A. Garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158; garments of textile fabric of heading No 59.08, 59.11 or 59.12:</p> <p>II. Other: ex a) Coats: — Of cotton</p> <p>ex b) Other: — Of cotton</p> <p>B. Other:</p> <p>I. Industrial and occupational clothing: a) Overalls, including boiler suits and bibs and braces: 1. Of cotton</p> <p>b) Other: 1. Of cotton</p> <p>II. Swimwear: ex b) Of other textile materials: — Of cotton</p> <p>III. Bath robes, dressing gowns, smoking jackets and similar indoor wear: b) Of cotton</p> <p>IV. Parkas; anoraks, windcheaters, waister jackets and the like: b) Of cotton</p> <p>V. Other: a) Jackets (excluding waister jackets) and blazers: 3. Of cotton</p> <p>b) Overcoats, raincoats and other coats; cloaks and capes: 3. Of cotton</p> <p>c) Suits and coordinate suits (excluding ski suits): 3. Of cotton</p> <p>d) Shorts: 3. Of cotton</p>	

Quota No	CCT heading No	Description	Basic quota
	61.01 <i>(cont'd)</i>	B. V. e) Trousers: 3. Of cotton f) Ski suits consisting of two or three pieces: ex 1. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton g) Other garments: 3. Of cotton	3 tonnes
	61.02	Women's, girls' and infants' outer garments: A. Babies' garments; girls' garments up to and including commercial size 86; garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158: I. Babies' garments; girls' garments up to and including commercial size 86: a) Of cotton B. Other: I. Garments of textile fabric of heading No 59.08, 59.11 or 59.12: ex a) Coats: — Of cotton ex b) Other: — Of cotton II. Other: a) Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use): 1. Of cotton b) Swimwear: ex 2. Of other textile materials: — Of cotton c) Bath robes, dressing gowns, bed jackets and similar indoor wear: 2. Of cotton d) Parkas, anoraks, windcheaters, waister jackets and the like: 2. Of cotton e) Other: 1. Jackets (excluding waister jackets) and blazers: cc) Of cotton 2. Coats and raincoats, cloaks and capes: cc) Of cotton 3. Suits and coordinate suits (excluding ski suits), and costumes: cc) Of cotton 4. Dresses: ee) Of cotton 5. Skirts, including divided skirts: cc) Of cotton 6. Trousers: cc) Of cotton 7. Blouses and shirt-blouses: cc) Of cotton 8. Ski suits consisting of two or three pieces: ex aa) Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton 9. Other garments: cc) Of cotton	

Quota No	CCT heading No	Description	Basic quota
	93.04 (<i>cont'd</i>)	ex A. Sporting and target-shooting guns, rifles and carbines: — Excluding single-barrelled, rifled sporting and target-shooting guns and carbines, and other than ring firing, of a unit value greater than 200 ECU	7 000 ECU
	93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	
	93.06	Parts of arms, including gun barrel blanks, but not including parts of sidearms	
14	93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition	1 tonne

ANNEX IV

List provided for in Article 4 (2) second indent

Quota No	CCT heading No	Description	Basic quota
1	39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: VII. Polyvinyl chloride ⁽¹⁾	3,5 tonnes
2	89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter: B. Other: I. Sea-going vessels	100 000 ECU

(¹) For products not covered by quota No 3 of Annex III.

ANNEXE V

List provided for in Article 5

CCT heading No	Description	Basic duty ⁽¹⁾
17.04	<p>Sugar confectionery, not containing cocoa:</p> <p>A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances</p> <p>B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p style="padding-left: 20px;">I. Less than 60 %</p> <p style="padding-left: 20px;">II. 60 % or more</p> <p>C. White chocolate</p> <p>D. Other:</p> <p style="padding-left: 20px;">I. Containing no milkfats or containing less than 1,5 % by weight of such fats:</p> <p style="padding-left: 40px;">a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p style="padding-left: 40px;">b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p style="padding-left: 60px;">1. 5 % or more but less than 30 %</p> <p style="padding-left: 60px;">2. 30 % or more but less than 40 %</p> <p style="padding-left: 60px;">3. 40 % or more but less than 50 %:</p> <p style="padding-left: 80px;">aa) Containing no starch</p> <p style="padding-left: 80px;">bb) Other</p> <p style="padding-left: 60px;">4. 50 % or more but less than 60 %</p> <p style="padding-left: 60px;">5. 60 % or more but less than 70 %</p> <p style="padding-left: 60px;">6. 70 % or more but less than 80 %</p> <p style="padding-left: 60px;">7. 80 % or more but less than 90 %</p> <p style="padding-left: 60px;">8. 90 % or more</p> <p style="padding-left: 20px;">II. Other:</p> <p style="padding-left: 40px;">a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p style="padding-left: 40px;">b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p style="padding-left: 60px;">1. 5 % or more but less than 30 %</p> <p style="padding-left: 60px;">2. 30 % or more but less than 50 %</p> <p style="padding-left: 60px;">3. 50 % or more but less than 70 %</p> <p style="padding-left: 60px;">4. 70 % or more</p>	
18.06	<p>Chocolate and other food preparations containing cocoa:</p> <p>A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose:</p> <p style="padding-left: 20px;">I. Less than 65 %</p> <p style="padding-left: 20px;">II. 65 % or more but less than 80 %</p> <p style="padding-left: 20px;">III. 80 % or more</p> <p>B. Ice-cream (not including ice-cream powder) and other ices:</p> <p style="padding-left: 20px;">I. Containing no milkfats or containing less than 3 % by weight of such fats</p> <p style="padding-left: 20px;">II. Containing by weight of milkfats:</p> <p style="padding-left: 40px;">a) 3 % or more but less than 7 %</p> <p style="padding-left: 40px;">b) 7 % or more</p>	

⁽¹⁾ These basic duties will be published at a later date in the *Official Journal of the European Communities* (Series C)

CCT heading No	Description	Basic duty
18.06 (cont'd)	<p>C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa:</p> <p>I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>II. Other:</p> <p>a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Less than 50 % 2. 50 % or more <p>b) Containing by weight of milkfats:</p> <ol style="list-style-type: none"> 1. 1,5 % or more but less than 3 % 2. 3 % or more but less than 4,5 % 3. 4,5 % or more but less than 6 % 4. 6 % or more <p>D. Other:</p> <p>I. Containing no milkfats or containing less than 1,5 % by weight of such fats:</p> <ol style="list-style-type: none"> a) In immediate packings of a net capacity of 500 g or less b) Other <p>II. Containing by weight of milkfats:</p> <ol style="list-style-type: none"> a) 1,5 % or more but not more than 6,5 %: <ol style="list-style-type: none"> 1. In immediate packings of a net capacity of 500 g or less 2. Other b) More than 6,5 % but less than 26 %: <ol style="list-style-type: none"> 1. In immediate packings of a net capacity of 500 g or less 2. Other c) 26 % or more: <ol style="list-style-type: none"> 1. In immediate packings of a net capacity of 500 g or less 2. Other 	
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> <p>A. Malt extract:</p> <ol style="list-style-type: none"> I. With a dry extract content of 90 % or more by weight II. Other <p>B. Other:</p> <p>I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose)</p> <p>II. Other:</p> <ol style="list-style-type: none"> a) Containing no milkfats or containing less than 1,5 % by weight of such fats: <ol style="list-style-type: none"> 1. Containing less than 14 % by weight of starch: <ol style="list-style-type: none"> aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Containing by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 11. 5 % or more but less than 60 % 22. 60 % or more 	

CCT heading No	Description	Basic duty
19.02 (cont'd)	<p>B. II. a) 2. Containing 14 % or more but less than 32 % by weight of starch:</p> <p>aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>bb) Other</p> <p>3. Containing 32 % or more but less than 45 % weight of starch:</p> <p>aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>bb) Other</p> <p>4. Containing 45 % or more but less than 65 % by weight of starch:</p> <p>aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>bb) Other</p> <p>5. Containing 65 % or more but less than 80 % by weight of starch:</p> <p>aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>bb) Other</p> <p>6. Containing 80 % or more but less than 85 % by weight of starch:</p> <p>aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>bb) Other</p> <p>7. Containing 85 % or more by weight of starch</p> <p>b) Containing by weight of milkfats:</p> <p>1. 1,5 % or more but less than 5 %</p> <p>2. 5 % or more</p>	
19.03	<p>Macaroni, spaghetti and similar products:</p> <p>A. Containing eggs</p> <p>B. Other:</p> <p>I. Containing no common wheat flour or meal</p> <p>II. Other</p>	
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	
19.05	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products):</p> <p>A. Obtained from maize</p> <p>B. Obtained from rice</p> <p>C. Other</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> <p>A. Crispbread</p> <p>B. Matzos</p> <p>C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p> <p>D. Other, containing by weight of starch:</p> <p>I. Less than 50 %</p> <p>II. 50 % or more</p>	

CCT heading No	Description	Basic duty
19.08	<p>Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:</p> <p>A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> I. Less than 30 % II. 30 % or more but less than 50 % III. 50 % or more <p>B. Other:</p> <ol style="list-style-type: none"> I. Containing no starch or containing less than 5 % by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> a) Less than 70 % b) 70 % or more II. Containing 5 % or more but less than 32 % by weight of starch: <ol style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing 5 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other III. Containing 32 % or more but less than 50 % by weight of starch: <ol style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other IV. Containing 50 % or more but less than 65 % by weight of starch: <ol style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other 	

CCT heading No	Description	Basic duty
19.08 (cont'd)	<p>B. IV. b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5% by weight of such fats 2. Other <p>V. Containing 65% or more by weight of starch:</p> <ol style="list-style-type: none"> a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) b) Other 	
21.02	<p>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:</p> <p>C. Roasted chicory and other roasted coffee substitutes:</p> <ol style="list-style-type: none"> II. Other <p>D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes</p> <ol style="list-style-type: none"> II. Other 	
21.06	<p>Natural yeasts (active or inactive); prepared baking powders:</p> <p>A. Active natural yeasts:</p> <ol style="list-style-type: none"> II. Bakers' yeast: <ol style="list-style-type: none"> a) Dried b) Other 	
21.07	<p>Food preparations not elsewhere specified or included:</p> <p>A. Cereals in grain or ear form, pre-cooked or otherwise prepared:</p> <ol style="list-style-type: none"> I. Maize II. Rice III. Other <p>B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked:</p> <ol style="list-style-type: none"> I. Not stuffed, cooked: <ol style="list-style-type: none"> a) Dried b) Other II. Stuffed: <ol style="list-style-type: none"> a) Cooked b) Other <p>C. Ice-cream (not including ice-cream powder) and other ices:</p> <ol style="list-style-type: none"> I. Containing no milkfats or containing less than 3% by weight of such fats II. Containing by weight of milkfats: <ol style="list-style-type: none"> a) 3% or more but less than 7% b) 7% or more <p>D. Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes:</p> <ol style="list-style-type: none"> I. Prepared yoghurt: <ol style="list-style-type: none"> a) In powder form, containing by weight of milkfats: <ol style="list-style-type: none"> 1. Less than 1,5% 2. 1,5% or more b) Other, containing by weight of milkfats: <ol style="list-style-type: none"> 1. Less than 1,5% 2. 1,5% or more but less than 4% 3. 4% or more 	

CCT heading No	Description	Basic duty
21.07 (cont'd)	<p>D. II. Other, containing by weight of milkfats:</p> <p>a) Less than 1,5 % and containing by weight of milk proteins (nitrogen content \times 6,38):</p> <ol style="list-style-type: none"> 1. Less than 40 % 2. 40 % or more but less than 55 % 3. 55 % or more but less than 70 % 4. 70 % or more <p>b) 1,5 % or more</p> <p>E. Cheese fondues</p> <p>G. Other:</p> <p>I. Containing no milkfats or containing less than 1,5 % by weight of such fats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ol style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more <p>b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ol style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more <p>c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ol style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more <p>d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ol style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more <p>e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other <p>f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>II. Containing 1,5 % or more but less than 6 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 	

CCT heading No	Description	Basic duty
21.07 (cont'd)	<p>G. II. a) 2. Containing by weight of starch:</p> <ul style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more <p>b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ul style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more <p>c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ul style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more <p>d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other <p>e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>III. Containing 6 % or more but less than 12 % by weight of milkfats:</p> <ul style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ul style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) <p>IV. Containing 12 % or more but less than 18 % by weight of milkfats:</p> <ul style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 	

CCT heading No	Description	Basic duty
21.07 (cont'd)	<p>G. IV. 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>c) Containing 15 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>V. Containing 18 % or more but less than 26 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>VI. Containing 26 % or more but less than 45 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more but less than 25 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other c) Containing 25 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>VII. Containing 45 % or more but less than 65 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>VIII. Containing 65 % or more but less than 85 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Other</p> <p>IX. Containing 85 % or more by weight of milkfats</p>	
22.02	<p>Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:</p> <p>B. Other, containing by weight of milkfats:</p> <p>I. Less than 0,2 % II. 0,2 % or more but less than 2 % III. 2 % or more</p>	

CCT heading No	Description	Basic duty
29.04	<p>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>C. Polyhydric alcohols:</p> <p>II. D-Mannitol (mannitol)</p> <p>III. D-Glucitol (sorbitol):</p> <p>a) In aqueous solution:</p> <p>1. Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>2. Other</p> <p>b) Other:</p> <p>1. Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>2. Other</p>	
35.05	<p>Dextrins and dextrin glues; soluble or roasted starches; starch glues:</p> <p>A. Dextrins; soluble or roasted starches</p> <p>B. Glues made from dextrin or from starch, containing by weight of those materials:</p> <p>I. Less than 25%</p> <p>II. 25% or more but less than 55%</p> <p>III. 55% or more but less than 80%</p> <p>IV. 80% or more</p>	
38.12	<p>Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:</p> <p>A. Prepared glazings and prepared dressings:</p> <p>I. With a basis of amylaceous substances, containing by weight of those substances:</p> <p>a) Less than 55%</p> <p>b) 55% or more but less than 70%</p> <p>c) 70% or more but less than 83%</p> <p>d) 83% or more</p>	
38.19	<p>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:</p> <p>T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III:</p> <p>I. In aqueous solution:</p> <p>a) Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>b) Other</p> <p>II. Other:</p> <p>a) Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>b) Other</p>	

ANNEX VI

List provided for in Article 8 (1) (a)

CCT heading No	Description
07.01	Vegetables, fresh or chilled: B. Cabbages, cauliflowers and Brussels sprouts: I. Cauliflowers G. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots: ex II. Carrots and turnips: — Carrots ex H. Onions, shallots and garlic: — Onions and garlic M. Tomatoes
08.02	Citrus fruit, fresh or dried: A. Oranges B. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids: ex II. Other: — Mandarins (including tangerines and satsumas) C. Lemons
08.04	Grapes, fresh or dried: A. Fresh: I. Table grapes
08.06	Apples, pears and quinces, fresh: A. Apples B. Pears
08.07	Stone fruit, fresh: A. Apricots ex B. Peaches, including nectarines: — Peaches

ANNEX VII

List provided for in Article 8 (1) (b)

CCT heading No	Description
01.03	Live swine: A. Domestic species: II. Other
02.01	Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen: A. Meat: III. Of swine: a) Of domestic swine B. Offals: II. Other: c) Of domestic swine
02.04	Other meat and edible meat offals, fresh, chilled or frozen: ex A. Of domestic pigeons and domestic rabbits: — Meat of domestic rabbits
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked: A. Subcutaneous pig fat: ex I. Fresh, chilled, frozen, salted or in brine: — Fresh, chilled or frozen II. Dried or smoked ex B. Pig fat, other than that falling within subheading A: — Fresh, chilled, frozen, dried or smoked
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked: B. Meat and edible meat offals of domestic swine
11.01	Cereal flours: A. Wheat or meslin flour
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. Cereal groats and cereal meal B. Hulled grains (shelled or husked), whether or not sliced or kibbled C. Pearled grains D. Grains not otherwise worked than kibbled E. Rolled grains; flaked grains: I. Barley and oats: a) Rolled II. Other cereals: ex a) Wheat: — Rolled ex b) Rye: — Rolled

CCT heading No	Description
11.02 (cont'd)	E. II. ex c) Maize: — Rolled d) Other: ex 2. Other: — Rolled
11.08	Starches; inulin: A. Starches: III. Wheat starch
11.09	Wheat gluten, whether or not dried
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted: A. Lard and other pig fat
16.01	Sausages and the like, of meat, meat offal or animal blood
16.02	Other prepared or preserved meat or meat offal: A. Liver: II. Other B. Other: III. Other: a) Containing meat or offal of domestic swine

ANNEX VIII

List provided for in Article 8 (3)

CCT heading No	Description
03.01	<p>Fish, fresh (live or dead), chilled or frozen:</p> <p>B. Saltwater fish:</p> <p>I. Whole, headless or in pieces:</p> <p>h) Cod (<i>Gadus morhua</i>, <i>Boreogadus saida</i>, <i>Gadus ogac</i>):</p> <p>1. Fresh or chilled</p> <p>p) Anchovies (<i>Engraulis spp.</i>):</p> <p>1. Fresh or chilled</p> <p>t) Hake (<i>Merluccius spp.</i>):</p> <p>1. Fresh or chilled</p> <p>2. Frozen</p> <p>u) Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)</p> <p>ex v) Other:</p> <p>— Horse mackerel (<i>Trachurus trachurus</i>), fresh or chilled</p> <p>II. Fillets:</p> <p>ex a) Fresh or chilled:</p> <p>— Of Cod (<i>Gadus morhua</i>, <i>Boreogadus saida</i>, <i>Gadus ogac</i>)</p> <p>b) Frozen:</p> <p>9. Of hake (<i>Merluccius spp.</i>)</p>
03.02	<p>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:</p> <p>A. Dried, salted or in brine:</p> <p>I. Whole, headless or in pieces:</p> <p>ex b) Cod (<i>Gadus morhua</i>, <i>Boreogadus saida</i>, <i>Gadus ogac</i>):</p> <p>— Not dried, salted or in brine</p>
03.03	<p>Crustaceans or molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:</p> <p>A. Crustaceans:</p> <p>III. Crabs and freshwater crayfish:</p> <p>ex b) Other:</p> <p>— Spinous spider crab (<i>Maia squinado</i>), fresh (live)</p> <p>B. Molluscs:</p> <p>IV. Other:</p> <p>b) Other:</p> <p>ex 2. Other:</p> <p>— Venus clam (<i>Venus gallina</i>), fresh or chilled</p>

CCT heading No	Description	Rate (%)
21.04	Sauces; mixed condiments and mixed seasonings: B. Sauces with a basis of tomato purée	9
21.07	Food preparations not elsewhere specified or included: D. Prepared yoghurt; prepared milk in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghurt: b) Other	12,5
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: C. Spirituous beverages: I. Rum, arrack and tafia, in containers holding: ex a) Two litres or less: — Rum ex b) More than two litres: — Rum	39,1 Pta/litres 39,1 Pta/litres
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: ex IV. Polypropylene: — In strips, of a width exceeding 0,1 mm VII. Polyvinyl chloride: ex b) In other forms: — In tubes	10,5 10,5
39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06: B. Other: V. Of other materials: ex d) Other: — Plates with a diameter of between 17 and 21 cm and 'glasses' of polystyrene — Bags, sachets and similar articles, of polyethylene — Containers other than carboys, bottles and jars of polystyrene — Tube and pipe fittings, and finished pipes of polyvinyl chloride	15 10,5 15 10,5
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric: ex A. Of artificial plastic sheeting: — Bags of polyethylene sheeting	10,5
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets: A. Paper and paperboard, corrugated ex B. Other: — Creped household paper of a weight per m ² of 15 g or more and less than 50 g	14 12,5

CCT heading No	Description	Rate (%)
ex 48.14	Writing blocks, envelopes, letter cards, plain postcards correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery: — Writing blocks	15
48.15	Other paper and paperboard, cut to size or shape: ex B. Other: — Toilet paper in rolls — Paper in strips or rolls for office machines and the like	12 12
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like: ex A. Boxes, bags and other packing containers: — Boxes, of corrugated paper or paperboard — Bags and sacks, of kraft paper — Boxes for cigars and cigarettes	15 11 14
ex 48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard: — Memorandum blocks and exercise books	13
ex 48.19	Paper or paperboard labels, whether or not printed or gummed: — Labels of all kinds, excluding cigar bands	14,5
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding: B. Napkins and napkin liners for babies: ex I. Not put up for retail sale: — Of cellulose wadding ex II. Other: — Of cellulose wadding ex D. Bed linen, table linen, toilet linen (including handkerchiefs and cleaning tissues) and kitchen linen; garments: — Hand towels and table napkins ex E. Sanitary towels and tampons: — Sanitary towels, of cellulose wadding F. Other: ex I. Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale: — Napkins and napkin liners of a kind used for hygienic purposes, of cellulose wadding ex II. Other: — Napkins and napkin liners of a kind used for hygienic purposes, of cellulose wadding	14 14 14 14 14 14 14
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass: — Excluding containers of a kind commonly used for the conveyance or packing of goods made from glass tubing of a thickness of less than 1 mm and stoppers and other closures	9
ex 76.08	Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium: — Doors, windows, and door and window frames — Plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium alloy	8,4 8,4

CCT heading No	Description	Rate (%)
94.03	Other furniture and parts thereof: ex B. Other: — Beds of base metal — Shelving and parts thereof, of base metal	13 11,5
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows): A. Articles of bedding of similar furnishing of expanded, foam or sponge artificial plastic material, whether or not covered ex B. Other: — Mattress supports, mattresses and pillows	12 13

ANNEX X

List provided for in Article 11 (2)

A. Sensitive products *vis-à-vis* the Community, as presently constituted

CCT heading No	Description
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material
05.05	Fish waste
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down; not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products
05.09	Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells
05.13	Natural sponges
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption: ex B. Other: — Sinews and tendons; parings and similar waste, of raw hides or skins
09.03	Maté
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: A. Vegetable saps and extracts B. Pectic substances, pectinates and pectates: ex I. Dry: — Pectates ex II. Other: — Pectates C. Agar-agar and other mucilages and thickeners, derived from vegetable products

CCT heading No	Description
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks
14.05	Vegetable products not elsewhere specified or included
15.05	Wool grease and fatty substances derived therefrom (including lanolin)
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)
15.08	Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
15.10	Fatty acids; acid oils from refining; fatty alcohols
15.11	Glycerol and glycerol lyes
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured
15.16	Vegetable waxes, whether or not coloured
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
17.04	Sugar confectionery, not containing cocoa
18.03	Cocoa paste (in bulk or in block), whether or not defatted
18.04	Cocoa butter (fat or oil)
18.05	Cocoa powder, unsweetened
18.06	Chocolate and other food preparations containing cocoa
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
19.03	Macaroni, spaghetti and similar products
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)
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
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
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

CCT heading No	Description
21.03	Mustard flour and prepared mustard
21.04	Sauces; mixed condiments and mixed seasonings
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts C. Prepared baking powders
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked C. Ice-cream (not including ice-cream powder) and other ices D. Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes E. Cheese fondues G. Other
22.01	Waters, including spa waters and aerated waters; ice and snow: A. Spa waters, natural or artificial; aerated waters
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07
22.03	Beer made from malt
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts
22.08	Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: ex A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength: — Excluding alcohol obtained from the agricultural products listed in Annex II to the EEC Treaty B. Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: A. Spirits (other than those of heading No 22.08), in containers holding: ex I. Two litres or less: — Excluding alcohol obtained from the agricultural products listed in Annex II to the EEC Treaty ex II. More than two litres: — Excluding alcohol obtained from the agricultural products listed in Annex II to the EEC Treaty B. Compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages C. Spirituous beverages: I. Rum, arrack and tafia II. Gin III. Whisky IV. Vodka, with an alcoholic strength of 45,4 % vol or less and plum, pear or cherry spirit (excluding liqueurs) ex V. Other: — On a cereal base

CCT heading No	Description
24.02	Manufactured tobacco; tobacco extracts and essences
28.01	Halogens (fluorine, chlorine, bromine and iodine): B. Chlorine
28.03	Carbon (including carbon black)
28.54	Hydrogen peroxide (including solid hydrogen peroxide)
29.01	Hydrocarbons: A. Acyclic: ex I. For use as power or heating fuels: — Excluding acetylene ex II. For other purposes: — Excluding acetylene B. Cyclanes and cyclenes: I. Azulene and its alkyl derivatives II. Other: ex a) For use as power or heating fuels: — Excluding decahydronaphthalene ex b) For other purposes: — Excluding decahydronaphthalene C. Cycloterpenes D. Aromatic: I. Benzene, toluene and xylenes II. Styrene III. Ethylbenzene IV. Cumene (isopropylbenzene) ex V. Naphthalene and anthracene: — Anthracene VI. Biphenyl and terphenyls ex VII. Other: — Excluding tetrahydronaphthalene
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: C. Polyhydric alcohols: II. D-Mannitol (mannitol) III. D-Glucitol (sorbitol)
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives: ex B. Other: — Methylglucosides
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Saturated acyclic monocarboxylic acids: ex XI. Other: — Esters of D-Glucitol (sorbitol) B. Unsaturated acyclic monocarboxylic acids: ex IV. Other: b) Other — Esters of D-Glucitol (sorbitol)

CCT heading No	Description
29.15	<p>Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>A. Acyclic polycarboxylic acids: ex V. Other: — Itaconic acid and its salts and esters</p> <p>C. Aromatic polycarboxylic acids: I. Phthalic anhydride ex III. Other: — Dibutyl phthalates (ortho) — Dioctyl orthophthalates — Diisooctyl, diisononyl and diisodecyl phthalates — Other esters of diiso-butyl</p>
29.16	<p>Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>A. Carboxylic acids with alcohol function: I. Lactic acid and its salts and esters III. Tartaric acid and its salts and esters IV. Citric acid and its salts and esters V. Gluconic acid and its salts and esters ex VIII. Other: — Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid and their salts and esters</p>
29.23	<p>Single or complex oxygen — function amino-compounds:</p> <p>D. Amino-acids I. Lysine and its esters, and their salts III. Glutamic acid and its salts</p>
29.35	<p>Heterocyclic compounds; nucleic acids: ex Q. Other: — Anhydride compounds of D-Glucitol (sorbitol) (e.g. sorbitans), excluding maltol and isomatol — Lactones which are internal esters of hydroxy acids and gluconic acid derivatives — Intermediary products of the chemical processing of penicillin in the antibiotics falling within tariff subheading 29.44 A or C</p>
29.38	<p>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent: B. Vitamins, unmixed, whether or not in aqueous solution: ex II. Vitamins B₂, B₃, B₆, B₁₂ and H — Vitamin B₁₂ IV. Vitamin C</p>
29.43	<p>Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 29.39, 29.41 and 29.42: ex B. Other: — Levulose — Levulose salts and esters — Sorbose and its salts and esters</p>

CCT heading No	Description
29.44	Antibiotics: ex A. Penicillins: — Excluding those requiring more than 15,3 kg of white sugar to produce one kilogram ex C. Other antibiotics: — Oxytetracyclin and erythromycin and their salts
30.03	Medicaments (including veterinary medicaments): A. Not put up in forms or in packings of a kind sold by retail: II. Other B. Put up in forms or in packings of a kind sold by retail: II. Other: a) Containing penicillin, streptomycin or their derivatives ex b) Other: — Containing antibiotics or their derivatives other than those listed under subheading B. II. a); insulin, gold salts for the treatment of tuberculosis, organo-arsenous products for the treatment of syphilis and products for the treatment of leprosy
31.02	Mineral or chemical fertilizers, nitrogenous: A. Natural sodium nitrate ex C. Other: — Excluding ammonium nitrate in packages of a gross weight of not less than 45 kg, calcium nitrate having a nitrogen content of not more than 16 %, calcium nitrate and magnesium nitrate
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter: A. Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; solutions as defined by Note 4 to this Chapter: I. Pearl essence ex II. Other: — Excluding non-precious metals in paste form used in the manufacture of paints ex B. Stamping foils: — Common metal-based C. Dyes or other colouring matter in forms or packings of a kind sold by retail
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements
32.13	Writing ink, printing ink and other inks: B. Printing ink C. Other inks
ex 34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap: — Ethoxylates

CCT heading No	Description
35.01	Casein, caseinates and other casein derivatives; casein glue:
35.02	Albumins, albuminates and other albumin derivatives: A. Albumins: II. Other: a) Ovalbumin and lactalbumin
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg
35.07	Enzymes; prepared enzymes not elsewhere specified or included
ex 37.03	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed: – Printing paper
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of amylaceous substances
38.19	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: Q. Foundry core binders based on synthetic resins T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III X. Other
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): ex A. Ion exchangers: – Phenoplasts, excluding those of the Novolak type C. Other: I. Phenoplasts: ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: – Resins, excluding those of the Novolak type ex b) In other forms: – Plates, sheets or strip, rigid, weighing more than 160 g/m ² , whether or not printed – Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m ² , not printed II. Aminoplasts: ex b) In other forms: – Plates, sheets or strip, rigid, weighing more than 160 g/m ² , whether or not printed – Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m ² , not printed

CCT heading No	Description
39.01 (cont'd)	<p>C. III. Alkyds and other polyesters:</p> <p>ex a) In one of the forms mentioned in Note 3 (d) to this Chapter:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex b) Other:</p> <ul style="list-style-type: none"> — Non alkydic polyesters, unsaturated, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter, for polyurethanes, other than for moulding or extruding <p>ex IV. Polyamides:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex V. Polyurethanes:</p> <ul style="list-style-type: none"> — In one of the forms mentioned in Note 3 (a) and (b) to this Chapter — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex VI. Silicones:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex VII. Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed — Resins, other than epoxide resins, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter: <ul style="list-style-type: none"> — Polyether alcohols — Systems for polyurethanes
39.02	<p>Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):</p> <p>C. Other:</p> <p>I. Polyethylene:</p> <p>a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter:</p> <p>ex b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions — Waste and scrap <p>ex II. Polytetrahaloethylenes:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions

CCT heading No	Description
39.02 (cont'd)	<p>C. ex III. Polysulphohaloethylenes:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex IV. Polypropylene:</p> <ul style="list-style-type: none"> — In one of the forms mentioned in Note 3 (a) and (b) to this Chapter, and waste and scrap — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex V. Polyisobutylene:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>VI. Polystyrene and copolymers of styrene:</p> <p>ex b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>VII. Polyvinyl chloride:</p> <p>a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter</p> <ul style="list-style-type: none"> — Products for moulding — Emulsion-type resins for pastes <p>ex b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex IX. Polyvinyl acetate:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex X. Copolymers of vinyl chloride with vinyl acetate:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex XI. Polyvinyl alcohols, acetals and ethers:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>XIV. Other polymerization or copolymerization products:</p> <p>ex b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions

CCT heading No	Description
39.03	<p>Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (for example, collodions, celluloid); vulcanized fibre:</p> <p>B. Other:</p> <p>I. Regenerated cellulose:</p> <p>b) Other:</p> <p>ex 1. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed <p>II. Cellulose nitrates:</p> <p>b) Plastizised:</p> <p>1. With camphor or otherwise (for example, celluloid):</p> <p>ex aa) Film in rolls or in strips, for cinematography or photography:</p> <ul style="list-style-type: none"> — Of celluloid — Other, rigid, weighing more than 160 g/m², whether or not printed — Of a weight not exceeding 160 g/m², not printed <p>ex bb) Other:</p> <ul style="list-style-type: none"> — Plates, sheets, strips or tubes, of celluloid — Other plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², whether or not printed <p>III. Cellulose acetates:</p> <p>b) Plasticized:</p> <p>ex 2. Film in rolls or in strips, for cinematography or photography:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed — Rigid, weighing more than 160 g/m², whether or not printed <p>ex 3. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed <p>4. Other:</p> <p>ex bb) Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed <p>IV. Other cellulose esters:</p> <p>b) Plasticized:</p> <p>ex 2. Film in rolls or in strips, for cinematography or photography:</p> <ul style="list-style-type: none"> — Rigid, weighing more than 160 g/m², whether or not printed — Of a weight not exceeding 160 g/m², not printed

CCT heading No	Description
39.03 (cont'd)	<p>B. IV. b) ex 3. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed <p>4. Other:</p> <p>ex bb) Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed <p>V. Cellulose ethers and other chemical derivatives of cellulose:</p> <p>b) Plasticized:</p> <ul style="list-style-type: none"> — Other: ex aa) Ethylcellulose: <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed bb) Other: <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed <p>ex VI. Vulcanized fibre:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed, of artificial plastic materials
39.06	<p>Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn:</p> <p>B. Other:</p> <p>I. Starches, esterified or etherified</p> <p>ex II. Other:</p> <ul style="list-style-type: none"> — Dextrans — Heteropolysaccharine — Other, excluding linnoxyn
39.07	<p>Articles of materials of the kinds described in heading Nos 39.01 to 39.06:</p> <p>A. Articles for technical uses, for use in civil aircraft</p> <p>B. Other:</p> <p>ex I. Of regenerated cellulose:</p> <ul style="list-style-type: none"> — Excluding: artificial sausage casings; floor coverings; fans and hand screens, comprising sheets of plastic materials and frames and handles of all materials, except for precious metals; corset busks and similar supports for articles of apparel or clothing accessories; articles of clothing <p>ex II. Of vulcanized fibre:</p> <ul style="list-style-type: none"> — Excluding: fans and hand screens comprising sheets of plastic materials and frames and handles of all materials, except for precious metals; corset busks and similar supports for articles of apparel or clothing accessories <p>ex III. Of hardened proteins:</p> <ul style="list-style-type: none"> — Excluding: artificial sausage casings; fans and hand screens comprising sheets of plastic materials and frames and handles of all materials, except for precious metals

CCT heading No	Description
39.07 (cont'd)	<p>B. ex IV. Of chemical derivatives of rubber:</p> <ul style="list-style-type: none"> — Excluding: floor coverings; fans and hand screens, comprising sheets of plastic materials and frames and handles of all materials except for precious metals; corset busks and similar supports for articles of apparel or clothing accessories; articles of clothing <p>V. Of other materials:</p> <ul style="list-style-type: none"> a) Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12 ex d) Other: <ul style="list-style-type: none"> — Excluding: artificial sausage casings; floor coverings; articles of clothing
ex 40.10	<p>Transmission, conveyor or elevator belts or belting, of vulcanized rubber:</p> <ul style="list-style-type: none"> — Excluding transmission belts or belting, of trapezoidal cross-section
40.11	<p>Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:</p> <p>ex A. Solid or cushion tyres and interchangeable tyre treads:</p> <ul style="list-style-type: none"> — Interchangeable tyre treads weighing up to 20 kg each <p>B. Other:</p> <p>ex I. Pneumatic tyres for use on civil aircraft:</p> <ul style="list-style-type: none"> — Weighing up to 20 kg each <p>ex II. Other:</p> <ul style="list-style-type: none"> — Weighing up to 20 kg each
42.02	<p>Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric:</p> <p>ex A. Of artificial plastic sheeting:</p> <ul style="list-style-type: none"> — Excluding cigar and cigarette cases, match holders, tobacco-pouches, trunks, suit-cases and valises, cases and similar articles for holding toiletries <p>ex B. Of other materials:</p> <ul style="list-style-type: none"> — Excluding cigar and cigarette cases, match holders, tobacco-pouches, trunks, suit-cases and valises, cases and similar articles for holding toiletries
44.14	<p>Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm</p>
48.11	<p>Wallpaper and lincrusta; window transparencies of paper</p>
48.13	<p>Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes</p>
48.15	<p>Other paper and paperboard, cut to size or shape:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Toilet paper
48.16	<p>Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like:</p> <p>ex A. Boxes, bags and other packing containers of paper or paperboard:</p> <ul style="list-style-type: none"> — Boxes, bags and other packing containers, printed, and boxes and casks, not printed

CCT heading No	Description
48.21	<p>Other articles of paper pulp, paper, paperboard or cellulose wadding:</p> <p>ex A. Perforated paper and paperboard for Jacquard and similar machines: — Of paper, of a weight not exceeding 106 g/m², not printed</p> <p>B. Napkins and napkin liners, for babies: ex I. Not put up for retail sale: — Of paper pulp, cellulose wadding or unprinted paper ex II. Other: — Of paper pulp, cellulose wadding or unprinted paper</p> <p>ex D. Bed linen, table linen, toilet linen (including handkerchiefs and cleaning tissues) and kitchen linen; garments: — Of paper pulp, cellulose wadding or unprinted paper</p> <p>ex E. Sanitary towels and tampons: — Of paper pulp, cellulose wadding or unprinted paper</p> <p>F. Other: ex I. Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale: — Of paper pulp, cellulose wadding or unprinted paper ex II. Other: — Of paper pulp, cellulose wadding or unprinted paper, excluding cards for statistical machines and chart paper for recording equipment</p>
ex 49.09	<p>Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings: — Picture postcards, cut to shape or in sheets</p>
49.10	<p>Calendars of any kind, of paper or paperboard, including calendar blocks</p>
49.11	<p>Other printed matter, including printed pictures and photographs: ex B. Other: — Excluding printed pictures and photographs, meteorological and scientific charts; communications, theses, dissertations and reports on scientific, literary and artistic subjects not falling within heading No 49.01, published by official bodies or cultural institutions, printed in any language and trade and tourist advertising books</p>
51.04	<p>Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02:</p> <p>A. Woven fabrics of synthetic textile fibres: ex I. For tyres: — excluding materials of monofil and artificial straw falling within heading No 51.02 ex II. Fabrics containing elastomeric yarn: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex IV. Other: — Excluding materials of monofil and artificial straw falling within heading No 51.02</p> <p>B. Woven fabrics of regenerated textile fibres: ex I. For tyres: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex II. Fabrics containing elastomeric yarn: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex III. Other: — Excluding materials of monofil and artificial straw falling within heading No 51.02</p>

CCT heading No	Description
56.01	<p>Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:</p> <p>ex A. Synthetic textile fibres:</p> <p>— With the exception of polyester</p>
56.02	<p>Continuous filament tow for the manufacture of man-made fibres (discontinuous):</p> <p>A. Of synthetic textile fibres</p>
56.03	<p>Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning:</p> <p>A. Of synthetic textile fibres</p>
56.04	<p>Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:</p> <p>A. Synthetic textile fibres</p>
56.05	<p>Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:</p> <p>ex A. Of synthetic textile fibres:</p> <p>— Fancy yarn</p> <p>ex B. Of regenerated textile fibres:</p> <p>— Fancy yarn</p>
58.04	<p>Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05):</p> <p>— Of silk, of man-made fibres and of wool or of fine animal hair</p>
58.05	<p>Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06:</p> <p>A. Narrow woven fabrics:</p> <p>I. Pile fabrics or chenille fabrics:</p> <p>ex a) Of man-made fibres or of cotton:</p> <p>— Of man-made fibres</p> <p>b) Of silk, of noil silk or of other waste silk</p>
58.07	<p>Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:</p> <p>ex A. Braids of a width of 5 cm or less, of man-made fibres (including monofil or strip of heading No 51.01 or 51.02), of flax, or ramie or of vegetable textile fibres of Chapter 57:</p> <p>— Of silk or man-made fibres, without metals</p> <p>ex B. Other:</p> <p>— Of silk or man-made fibres, without metals</p>
58.08	<p>Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:</p> <p>ex A. Tulle or other net fabrics not comprised in B below:</p> <p>— Of man-made fibres</p> <p>ex B. Knotted net fabrics:</p> <p>— Of man-made fibres</p>
58.09	<p>Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs:</p> <p>ex A. Tulle and other net fabrics:</p> <p>— Of man-made fibres</p>

CCT heading No	Description
58.09 (<i>cont'd</i>)	B. Lace: ex I. Hand-made: — Of man-made fibres ex II. Mechanically made: — Of man-made fibres
59.02	Felt and articles of felt, whether or not impregnated or coated: ex A. Felt in the piece or simply cut to rectangular shape: — Rugs, carpets and runners ex B. Other: — Rugs, carpets and runners
ex 59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not: — Weighing more than 1 400 g/m ²
ex 59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like: — Impregnated or coated textile fabrics of a weight not exceeding 1 400 g/m ²
ex 59.13	Elastic fabrics trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads: — of a width not exceeding 50 cm, excluding those of wool or of fine animal hair
60.01	Knitted or crocheted fabric, not elastic nor rubberized: A. Of wool or of fine animal hair B. Of man-made fibres C. Of other textile materials: I. Of cotton ex II. Of other textile materials: — Excluding those of silk
61.06	Shawls, scarves, mufflers, mantillas, veils and the like: A. Of silk or of noil or other waste silk B. Of synthetic textile fibres C. Of regenerated textile fibres
64.05	Parts of footwear, removable in-soles, hose protectors and heel cushions, of any material except metal: ex A. Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles: — Of rubber or artificial plastic materials ex B. Other: — Of rubber or artificial plastic materials
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No 68.01 or within Chapter 69
68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:

CCT heading No	Description
68.04 (cont'd)	<p>B. Other:</p> <p>I. Of agglomerated abrasives:</p> <p>ex a) Made of natural or synthetic diamonds:</p> <p>— Artificial, excluding millstones, etc.</p> <p>ex b) Other:</p> <p>— Artificial, excluding millstones, etc.</p> <p>ex II. Other:</p> <p>— Artificial, excluding millstones, etc.</p>
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, or paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods
70.04	<p>Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles:</p> <p>ex B. Other:</p> <p>— Of a thickness greater than 5 mm but no greater than 10 mm</p>
ex 70.05	<p>Unworked drawn or blown glass (including flashed glass), in rectangles:</p> <p>— Of a thickness no greater than 3 mm</p>
ex 70.06	<p>Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked:</p> <p>— Not wired, of a thickness no greater than 5 mm</p>
70.08	Safety glass consisting of toughened or laminated glass, shaped or not
70.14	<p>Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:</p> <p>A. Articles for electrical lighting fittings:</p> <p>ex I. Faceted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers:</p> <p>— Of coloured, matt, irised, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p> <p>ex II. Other (for example, diffusers, ceiling lights, bowls, cups, lampshades, globes, tulip-shaped pieces):</p> <p>— Lamp glass</p> <p>— Of coloured, matt, irised, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p> <p>ex B. Other:</p> <p>— Of coloured, matt, irised, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p>
70.20	<p>Glass fibre (including wool), yarns, fabrics and articles made therefrom:</p> <p>ex B. Textile fibre, yarns, fabrics and articles made therefrom:</p> <p>— Rovings and mats</p>

CCT heading No	Description
ex 70.21	<p>Other articles of glass:</p> <p>— Of coloured, matt engraved, irisated, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p>
71.05	<p>Silver including silver gilt and platinum-plated silver, unwrought or semi-manufactured:</p> <p>ex B. Bars, rods, wires and sections; plates, sheets and strips of a thickness, excluding any backing, greater than 0,15 mm</p> <p>— Wire; other, beaten or rolled</p> <p>D. Foil of a thickness, excluding any backing, not exceeding 0,15 mm</p>
ex 73.14	<p>Iron or steel wire, whether or not coated, but not insulated:</p> <p>— Without textile coating</p>
73.15	<p>Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14:</p> <p>A. High carbon steel:</p> <p>ex VIII. Wire, whether or not coated, but not insulated:</p> <p>— Without textile coating, not coated with other metals and not consisting of alloy steel containing, by weight, one or more elements in the following proportions: 2 % or more of silicon, 2 % or more of manganese, 2 % or more of chromium, 2 % or more of nickel, 0,3 % or more of molybdenum, 0,3 % or more of vanadium, 0,5 % or more of tungsten, 0,5 % or more of cobalt, 0,3 % or more of aluminium, 1 % or more of copper</p> <p>B. Alloy steel:</p> <p>ex VIII. Wire, whether or not coated, but not insulated:</p> <p>— Without textile coating, not coated with other metals and not consisting of alloy steel containing, by weight, one or more elements in the following proportions: 2 % or more of silicon, 2 % or more of manganese, 2 % or more of chromium, 2 % or more of nickel, 0,3 % or more of molybdenum, 0,3 % or more of vanadium, 0,5 % or more of tungsten, 0,5 % or more of cobalt, 0,3 % or more of aluminium, 1 % or more of copper</p>
73.18	<p>Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydroelectric conduits:</p> <p>ex A. Tubes and pipes, with attached fittings, suitable for conducting gases or liquids, for use in civil aircraft:</p> <p>— Excluding unworked or painted, varnished, enamelled or otherwise treated tubes and pipes (including Mannesmann tubes and tubes obtained by swaging) whether or not with sockets or flanges, but not otherwise worked, seamless</p> <p>B. Other:</p> <p>ex II. Straight and of uniform wall-thickness, other than those falling in B I above, of a maximum length of 4,50 m, of alloy steel containing by weight not less than 0,90 % but not more than 1,15 % of carbon, not less than 0,50 % but not more than 2 % of chromium and not more than 0,50 % of molybdenum</p> <p>ex III. Other:</p> <p>— Excluding unworked or painted, varnished, enamelled or otherwise treated tubes and pipes (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked, seamless</p>

CCT heading No	Description
ex 73.21	<p>Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:</p> <p>— Excluding lock-gates for hydraulic plant</p>
ex 73.24	<p>Containers, of iron or steel, for compressed or liquefied gas:</p> <p>— Welded, with a capacity not exceeding 300 litres</p>
73.25	<p>Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:</p> <p>A. With fittings attached, or made up into articles for use in civil aircraft</p> <p>ex B. Other:</p> <p>— Excluding closed or semi-closed carrying cables for cable cars and reinforcing cables for pre-stressed concrete</p>
ex 73.29	<p>Chain and parts thereof, of iron or steel:</p> <p>— Articulated link chain for Galle, Renold or Morse type, of a pitch not exceeding 2 cm, excluding key chains</p>
73.31	<p>Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper</p> <p>ex B. Other:</p> <p>— For drawing-boards and offices</p>
73.32	<p>Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotterpins and similar articles, of iron or steel; washers (including spring washers) of iron or steel:</p> <p>A. Not threaded or tapped:</p> <p>ex I. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm:</p> <p>— Of ordinary cast iron, cast steel and malleable cast iron, excluding articles for fixing rails, screws and rivets</p> <p>ex II. Other:</p> <p>— Of ordinary cast iron, cast steel and malleable cast iron, excluding articles for fixing rails, screws and rivets</p> <p>B. Threaded or tapped:</p> <p>ex I. Screws and nuts, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm:</p> <p>— Nuts in ordinary cast iron, cast steel and malleable cast iron, excluding those put up with screws</p> <p>ex II. Other:</p> <p>— Of ordinary cast iron, cast steel and malleable cast iron, excluding articles for fixing rails, bolts and screws, when with washers and nuts fitted thereto</p>
ex 73.35	<p>Springs and leaves for springs, of iron or steel:</p> <p>— Leaf-springs for vehicles, excluding those for railway rolling stock</p> <p>— Spiral springs, of wire or bars, of a diameter greater than 8 mm or of rectangular bars the smallest side of which measures more than 8 mm</p>

CCT heading No	Description
ex 73.37	<p>Boilers (excluding boilers of heading No 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:</p> <p>— Of refined, rolled or forged iron or steel</p>
73.38	<p>Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:</p> <p>A. Sanitary ware (excluding parts thereof) for use in civil aircraft</p> <p>B. Other:</p> <p>I. Sinks and wash basins and parts thereof, of stainless steel</p> <p>ex II. Other:</p> <p>— Excluding iron or steel wool, pot scourers and scouring or polishing pads, gloves and the like, and pressure cookers for direct steam cooking</p>
ex 74.07	<p>Tubes and pipes and blanks therefore, of copper; hollow bars of copper:</p> <p>— Excluding those unworked, painted, varnished, enamelled or otherwise prepared (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked, of a wall-thickness greater than 1 mm and with a maximum interior cross-section of more than 80 mm</p>
ex 74.19	<p>Other articles of copper:</p> <p>— Excluding the following articles:</p> <p>— Pins, sliding rings and hairpins, excluding ornamental pins, thimbles and fittings for belts, corsets and braces</p> <p>— Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas) of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment</p> <p>— Chain and parts thereof</p>
ex 76.02	<p>Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire</p> <p>— Wire rod</p>
76.04	<p>Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0,20 mm</p>
76.06	<p>Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium</p>
76.08	<p>Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium</p>
76.12	<p>Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables</p>
76.15	<p>Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium</p>
79.01	<p>Unwrought zinc, zinc waste and scrap:</p> <p>ex A. Unwrought:</p> <p>— Electrolytic zinc (ingots) with a Zn content of 99,95 % or more</p>

CCT heading No	Description
ex 82.01	<p>Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:</p> <p>— Spades, hoes, forks and rakes, scythes and sickles</p>
82.02	<p>Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):</p> <p>A. Saws (non-mechanical)</p> <p>B. Saw blades:</p> <p> I. Bandsaw blades</p> <p> ex III. Other:</p> <p> — Handsaw blades</p>
ex 82.04	<p>Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated):</p> <p>— Hammers, mortice chisels, stone chisels, cutters, centre-punches, chasing chisels and die stocks</p>
82.05	<p>Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits with a working part of:</p> <p>ex A. Base metal:</p> <p> — Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> <p>ex B. Metal carbides:</p> <p> — Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> <p>ex C. Diamond or agglomerated diamond:</p> <p> — Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> <p>ex D. Other materials:</p> <p> — Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p>
82.09	<p>Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06, and blades therefor:</p> <p>ex A. Knives:</p> <p> — Excluding engineers' knives</p>
82.14	<p>Spoons, forks, fish-eaters, butter knives, ladles, and similar kitchen or tableware</p>
82.15	<p>Handles of base metal for articles falling within heading No 82.09, 82.13 or 82.14</p>
83.01	<p>Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal</p>
83.02	<p>Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like</p>

CCT heading No	Description
83.06	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal: A. Statuettes and other ornaments of a kind used indoors
ex 83.09	Clasps, frames with clasps for handbags and the like, buckles, buckleclasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal: — Excluding beads and spangles, tubular rivets and bifurcated rivets
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
ex 84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers: — Excluding parts thereof
84.06	Internal combustion piston engines: C. Other engines: I. Spark ignition engines of a cylinder capacity of: a) 250 cm ³ or less: ex 1. For use in civil aircraft: — Of a power of 25 kW or less ex 2. Other: — Of a power of 25 kW or less and for auto-cycles of a cylinder capacity of no more than 50 cm ³ b) More than 250 cm ³ : ex 1. For the industrial assembly of: Agricultural walking tractors of subheading 87.01 A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2 800 cm ³ , Special purpose motor vehicles of heading No 87.03: — Of a power of 25 kW or less 2. Other: ex aa) For use in civil aircraft: — Of a power of 25 kW or less ex bb) Other: — Of a power of 25 kW or less II. Compression ignition engines: ex a) Marine propulsion engines: — Of a power of 25 kW or less b) Other: ex 1. For the industrial assembly of: Agricultural walking tractors of subheading 87.01 A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2 500 cm ³ ,

CCT heading No	Description
84.06 (cont'd)	C. II. b) ex 1. Special purpose motor vehicles of heading No 87.03: — Of a power of 25 kW or less ex 2. Other: — Of a power of 25 kW or less D. Parts: ex I. Of engines for use in civil aircraft — Liner-cylinders, cylinder liners, piston pins, pistons and piston rings II. Of other engines: ex a) For aircraft: — Liner-cylinders, cylinder liners, piston pins, pistons and piston rings ex b) Other: — Liner-cylinders, cylinder liners, piston pins, pistons and piston rings
84.07	Hydraulic engines and motors (including water wheels and water turbines) ex A. Hydraulic engines and motors and parts thereof, for use in civil aircraft: — Excluding parts B. Other hydraulic engines and motors
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds: ex A. Delivery pumps fitted, or designed to be fitted, with a measuring device: — Parts B. Other pumps: I. For use in civil aircraft II. Other: ex a) Pumps: — Excluding pumps for sprinklers and submersible pumps with motor attached, without ceramic or rubber lining, weighing not more than 1 000 kg each b) Parts C. Liquid elevators of bucket, chain, screw, band and similar kinds
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like: C. Fans, blowers and the like: ex I. For use in civil aircraft: — Weighing not more than 200 kg each, excluding parts ex II. Other: — Weighing not more than 200 kg each, excluding parts
84.15	Refrigerators and refrigerating equipment (electrical and other): ex A. Refrigerators and refrigerating equipment (excluding parts thereof), for use in civil aircraft: — Excluding equipment mounted on a common base or with interdependent elements, for freezers and cupboards and other items of furniture imported with their own freezing equipment weighing not more than 200 kg, and parts thereof C. Other: ex I. Refrigerators of a capacity of more than 340 litres: — Weighing more than 200 kg each

CCT heading No	Description
84.15 (cont'd)	<p>C. ex II. Other:</p> <ul style="list-style-type: none"> — Excluding equipment mounted on a common base or with interdependent elements, for freezers and cupboards and other items of furniture imported with their own freezing equipment weighing not more than 200 kg, and parts thereof
84.17	<p>Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:</p> <p>ex A. Machinery and equipment for the manufacture of the products mentioned in subheading 28.51 A (Euratom):</p> <ul style="list-style-type: none"> — Parts <p>ex B. Machinery and equipment specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (Euratom):</p> <ul style="list-style-type: none"> — Parts <p>C. Heat exchange units:</p> <p>ex I. For use in civil aircraft:</p> <ul style="list-style-type: none"> — Parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — Parts <p>D. Percolators and other appliances for making coffee and other hot drinks:</p> <p>ex I. Electrically heated:</p> <ul style="list-style-type: none"> — Parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — Parts <p>E. Medical and surgical sterilizing apparatus:</p> <p>ex I. Electrically heated:</p> <ul style="list-style-type: none"> — Parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — Parts <p>F. Other:</p> <p>ex I. Water heaters, non-electric:</p> <ul style="list-style-type: none"> — For domestic use <p>ex II. Other:</p> <ul style="list-style-type: none"> — Parts
ex 84.20	<p>Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight-operated counting and checking machines; weighing machine weights of all kinds:</p> <ul style="list-style-type: none"> — Weighing machines, including automatic and semi-automatic balances, weighing not more than 250 kg each, excluding parts thereof
84.22	<p>Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No 84.23:</p> <p>ex A. Machines and apparatus (excluding parts thereof), for use in civil aircraft:</p> <ul style="list-style-type: none"> — Excluding winches and jacks <p>B. Other:</p> <p>ex I. Machinery and mechanical appliances specially designed for dealing with highly radio-active substances (Euratom):</p> <ul style="list-style-type: none"> — Excluding winches, hoists and pulley tackle, and all parts thereof <p>ex II. Self-propelled cranes on wheels, not capable of running on rails:</p> <ul style="list-style-type: none"> — Excluding parts

CCT heading No	Description
84.22 (cont'd)	<p>B. ex III. Rolling-mill machinery; roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs:</p> <ul style="list-style-type: none"> — Excluding parts <p>ex IV. Other:</p> <ul style="list-style-type: none"> — Excluding winches, hoists and pulley tackle, jacks for vehicles and all parts thereof
ex 84.24	<p>Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors), lawn and sports ground rollers:</p> <ul style="list-style-type: none"> — Mould boards and ploughshares, excluding those of cast iron and steel, slades, discs, skim coulters, blade-shaped and disc-shaped coulters, for ploughs; teeth for cultivators and scarifiers, discs for sprayers; weeding, ridging and furrowing implements, for weeding machines
ex 84.27	<p>Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like:</p> <ul style="list-style-type: none"> — Continuous crushing and stalk-removing machines and presses for grapes excluding parts thereof
84.31	<p>Machinery for making or finishing cellulosic pulp, paper or paperboard:</p> <p>A. For making paper or paperboard</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Excluding ruling machines weighing not more than 2 000 kg each
84.36	<p>Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines</p>
84.37	<p>Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:</p> <p>ex A. Weaving machines:</p> <ul style="list-style-type: none"> — Non-automatic and automatic machines weighing not more than 2 500 kg each and excluding automatic machines for cotton <p>ex B. Knitting machines:</p> <ul style="list-style-type: none"> — Flat <p>ex C. Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net:</p> <ul style="list-style-type: none"> — Machines weighing not more than 2 500 kg each
ex 84.38	<p>Auxiliary machinery for use with machines of heading No 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):</p> <ul style="list-style-type: none"> — excluding continuous spinning machines (grooved beams weighing not more than 2,5 kg each; spindles, pressure cylinders, and shafts and tension pulleys for driving belts for spindles, with ball, roller or needle bearings); toothed iron or steel bands for card clothing; extruding nipples of precious metal
84.40	<p>Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:</p>

CCT heading No	Description
84.40 (cont'd)	<p>B. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg; domestic wringers:</p> <p>ex I. Electrically operated:</p> <ul style="list-style-type: none"> — For clothes-washing, excluding parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — For clothes-washing, excluding parts <p>ex C. Other:</p> <ul style="list-style-type: none"> — Clothing-washing machines, excluding parts — Machinery for dyeing textile yarns, excluding parts
84.45	<p>Machine-tools for working metal, or metal carbides, not being machines falling within heading No 84.49 or 84.50:</p> <p>C. Other machine-tools:</p> <p>I. Lathes:</p> <p>ex a) Automated by coded information:</p> <ul style="list-style-type: none"> — Parallel lathes, weighing not more than 2 000 kg each <p>ex b) Other:</p> <ul style="list-style-type: none"> — Parallel lathes, weighing not more than 2 000 kg each <p>III. Planing machines:</p> <p>ex a) Automated by coded information:</p> <ul style="list-style-type: none"> — Weighing not more than 2 000 kg each <p>ex b) Other:</p> <ul style="list-style-type: none"> — Weighing not more than 2 000 kg each <p>IV. Shaping machines, sawing machines and cutting-off machines, broaching machines and slotting machines:</p> <p>ex a) Automated by coded information:</p> <ul style="list-style-type: none"> — Shaping machines and sawing machines weighing not more than 2 000 kg each <p>ex b) Other:</p> <ul style="list-style-type: none"> — Shaping machines and sawing machines weighing not more than 2 000 kg each <p>V. Milling machines and drilling machines:</p> <p>ex a) Automated by coded information:</p> <ul style="list-style-type: none"> — Drilling machines weighing not more than 2 000 kg each <p>ex b) Other:</p> <ul style="list-style-type: none"> — Drilling machines weighing not more than 2 000 kg each <p>VI. Sharpening, trimming, grinding, honing and lapping, polishing or finishing machines and similar machines operating by means or grinding wheels, abrasives or polishing products:</p> <p>a) Fitted with a micrometric adjusting system within the meaning of Additional Note 2 to this Chapter:</p> <p>ex 1. Automated by coded information:</p> <ul style="list-style-type: none"> — Saw-sharpening machines weighing not more than 2 000 kg each <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Saw-sharpening machines weighing not more than 2 000 kg each <p>b) Other:</p> <p>ex 1. Automated by coded information:</p> <ul style="list-style-type: none"> — Saw-sharpening machines weighing not more than 2 000 kg each <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Saw-sharpening machines weighing not more than 2 000 kg each

CCT heading No	Description
ex 84.47	<p>Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No 84.49:</p> <p>— Excluding hydraulic presses weighing not more than 2 000 kg each</p>
84.51	<p>Typewriters, other than typewriters incorporating calculating mechanisms; cheque writing machines:</p> <p>A. Typewriters</p>
ex 84.56	<p>Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:</p> <p>— Grinders weighing not more than 5 000 kg each; granulators and crushers, with or without selector sieves, weighing not more than 5 000 kg each; fixed or moveable cement-mixers weighing not more than 2 000 kg each; excluding parts of the machinery mentioned</p>
84.59	<p>Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:</p> <p>ex A. For the manufacture of the products mentioned in subheading 28.51 A (Euratom):</p> <p>— Hydraulic presses weighing not more than 5 000 kg each and presses with mechanical transmission weighing not more than 1 000 kg each, excluding parts thereof</p> <p>ex C. Specially designed for the recycling of irradiated nuclear fuels (for example, sintering of radio-active metal oxides, sheathing) (Euratom):</p> <p>— Hydraulic presses weighing not more than 5 000 kg each and presses with mechanical transmission weighing not more than 1 000 kg each, excluding parts thereof</p> <p>E. Other:</p> <p>ex II. Other machines and mechanical appliances:</p> <p>— Hydraulic presses weighing not more than 5 000 kg each and presses with mechanical transmission weighing not more than 1 000 kg each, excluding parts thereof</p>
ex 84.60	<p>Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials:</p> <p>— Moulds for machine work</p>
84.61	<p>Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves</p>
ex 84.62	<p>Ball, roller or needle roller bearings:</p> <p>— Bearings with row of balls, in which balls are not detachable manually, or in which the row of balls is not separable, or in which the faces of the two rings are aligned in the same plane, of which the external diameter is more than 36 mm but not more than 72 mm; excluding parts</p>
84.63	<p>Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:</p> <p>ex A. For use in civil aircraft:</p> <p>— Reduction gears, step-up gears and speed variators</p> <p>B. Other:</p> <p>— ex II. Other:</p> <p>— Reduction gears, step-up gears and speed variators</p>

CCT heading No	Description
85.01	<p>Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</p> <p>ex A. The following goods, for use in civil aircraft:</p> <p>Generators, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</p> <p>Electric motors of an output of not less than 0,75 kW but less than 150 kW:</p> <p>— Asynchronous three-phase motors; single-phase motors; generators, rotary or static converters (excluding rectifiers) and other motors, weighing not more than 100 kg each; transformers</p> <p>B. Other machines and apparatus:</p> <p>I. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters:</p> <p>a) Synchronous motors of an output of not more than 18 watts</p> <p>ex b) Other:</p> <p>— Asynchronous three-phase motors; single-phase motors; generators, rotary converters and other motors, weighing not more than 100 kg each</p> <p>II. Transformers, static converters, rectifiers and rectifying apparatus; inductors:</p> <p>— Transformers, rectifiers and rectifying apparatus, inductors: weighing more than 500 kg each, static converters, excluding rectifiers, weighing not more than 100 kg each</p>
ex 85.03	<p>Primary cells and primary batteries:</p> <p>— Dry</p>
85.12	<p>Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:</p> <p>A. Electric instantaneous or storage water heaters and immersion heaters:</p> <p>I. For use in civil aircraft (excluding parts)</p> <p>ex II. Other:</p> <p>— Excluding parts</p> <p>B. Electric soil heating apparatus and electric space heating apparatus:</p> <p>I. For use in civil aircraft (excluding parts)</p> <p>ex II. Other:</p> <p>— Excluding parts</p> <p>D. Electric smoothing irons</p> <p>E. Electro-thermic domestic appliances:</p> <p>I. Electric cooking stoves, ranges, ovens and food warmers (excluding parts thereof), for use in civil aircraft</p> <p>ex II. Other:</p> <p>— Hot plates, cooking stoves, ranges, and similar cooking appliances for domestic use</p>
85.13	<p>Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):</p> <p>ex A. Apparatus for carrier-current line systems:</p> <p>— Telephonic apparatus, including parts for telephone sets and receivers</p> <p>ex B. Other:</p> <p>— Telephonic apparatus, including parts for telephone sets and receivers</p>

CCT heading No	Description
85.19	<p>Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:</p> <p>ex A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits:</p> <ul style="list-style-type: none"> — Non-automatic make-and-break switches, weighing not more than 2 kg each, other than of ceramic materials or glass, and those weighing more than 500 kg each — Automatic make-and-break-switches, circuit-breakers and contactors — Parts <p>ex B. Resistors, fixed or variable (including potentiometers), other than heating resistors:</p> <ul style="list-style-type: none"> — Variable resistors, weighing not more than 2 kg each, other than of ceramic materials or glass, and those weighing more than 500 kg each — Parts <p>D. Switchboards and control panels</p>
85.20	<p>Electric filament lamp and electric discharge lamps (including infra-red and ultra-violet lamps); arc lamps:</p> <p>A. Filament lamps for lighting</p> <p>II. Other</p> <p>ex B. Other lamps:</p> <ul style="list-style-type: none"> — For lighting <p>ex C. Parts:</p> <ul style="list-style-type: none"> — For electric lamps for lighting
85.23	<p>Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:</p> <p>ex A. Ignition wiring sets and wiring sets, for use in civil aircraft:</p> <ul style="list-style-type: none"> — With metallic armouring or sheathing, whether or not covered with other materials, excluding co-axial cable <p>ex B. Other:</p> <ul style="list-style-type: none"> — With metallic armouring or sheathing, whether or not covered with other materials, excluding co-axial cable and submarine cable
89.01	<p>Ships, boats and other vessels not falling within any of the following headings of this Chapter:</p> <p>ex A. Warships:</p> <ul style="list-style-type: none"> — Mechanically propelled, of a gross tonnage not exceeding 4 000 tonnes, excluding air-cushion vehicles <p>B. Other:</p> <p>ex I. Sea-going vessels:</p> <ul style="list-style-type: none"> — Mechanically propelled, of a gross tonnage not exceeding 4 000 tonnes, excluding: air-cushion vehicles; vessels designed exclusively for sporting purposes, acquired by legally constituted nautical associations or by members thereof; vessels acquired, for their service, by pilots' corporations <p>II. Other:</p> <p>ex a) Weighing 100 kg or less each:</p> <ul style="list-style-type: none"> — Mechanically propelled, excluding: air-cushion vehicles; vessels designed exclusively for sporting purposes, acquired by legally constituted nautical associations or by members thereof; vessels acquired, for their service, by pilots' corporations

CCT heading No	Description
89.01 (cont'd)	B. II. ex b) Other: — Mechanically propelled, of a gross tonnage not exceeding 4 000 tonnes, excluding: air-cushion vehicles, vessels designed exclusively for sporting-purposes, acquired by legally constituted nautical associations or by members thereof; vessels acquired, for their service, by pilots' corporations
ex 90.03	Frames and mountings and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like: — Excluding those of gold
ex 90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protecting or other: — Excluding those with frames of gold or plated metals or gold-plated or gilt and engineers' protective spectacles
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, drawing sets, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: ex A. Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like: — Set-squares, rulers, protractors and French curves — Cases of drawing instruments, lengthening bars of compasses, compasses, mathematical drawing pens and the like
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic overdraught regulators), not being articles falling within heading No 90.14: ex A. For use in civil aircraft: — Manometers B. Other: I. Manometers
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus: A. Electronic instruments and apparatus: ex I. For use in civil aircraft: — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters ex II. Other: b) Other: — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters B. Other: ex I. For use in civil aircraft: — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters ex II. Other: — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters
91.04	Other clocks: ex A. Electric or electronic: — For standing or suspending: assembled, weighing more than 500 g; unassembled, regardless of weight ex B. Other: — For standing or suspending: assembled, weighing more than 500 g; unassembled, regardless of weight

CCT heading No	Description
92.12	<p>Gramophone records, and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:</p> <p>B. Recorded:</p> <p>I. Wax recordings, discs, matrices and other intermediate forms, excluding magnetically recorded tapes:</p> <p>b) Other</p> <p>II. Other:</p> <p>a) Records:</p> <p>2. Other</p> <p>b) Other recording media (tapes, wires, strips and like articles):</p> <p>1. Magnetically recorded for the scoring of cinematograph film</p> <p>ex 2. Other:</p> <p>— Excluding those for language teaching</p>
94.01	<p>Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof:</p> <p>ex A. Chairs and other seats, not leather covered (excluding parts thereof), for use in civil aircraft:</p> <p>— Excluding those of wood, iron or steel</p> <p>B. Other:</p> <p>ex I. Specially designed for aircraft:</p> <p>— Excluding those of wood, iron or steel</p> <p>ex II. Other:</p> <p>— Excluding those of wood, iron or steel, wicker and other vegetable materials</p>
94.03	<p>Other furniture and parts thereof:</p> <p>ex A. Furniture (excluding parts thereof), for use in civil aircraft:</p> <p>— Of base metal</p> <p>— Of wood, carved, veneered, waxed, polished or varnished, turned, with mouldings, painted and covered with any materials other than leather or imitations thereof or fabrics containing silk and man-made textile fibres</p> <p>— Of wood, inlaid, lacquered, gilt, with appliqué work of fine wood, decorated with metal or other materials and covered with leather and imitations thereof or with fabrics containing silk and man-made textile fibres</p> <p>— Of other materials, other than wicker and other vegetable materials</p> <p>ex B. Other furniture:</p> <p>— Of base metal</p> <p>— Of wood, carved, veneered, waxed, polished or varnished, turned, with mouldings, painted and covered with any materials other than leather or imitations thereof or fabrics containing silk and man-made textile fibres</p> <p>— Of wood, inlaid, lacquered, gilt, with appliqué work of fine wood, decorated with metal or other materials and covered with leather and imitations thereof or with fabrics containing silk and man-made textile fibres</p> <p>— Of other materials, other than wicker and other vegetable materials</p>
98.01	<p>Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:</p> <p>ex A. Blanks and moulds:</p> <p>— Excluding cuff-links, collar-studs and shirt-studs and other such articles of faience, glass, silk or other textile fibres</p> <p>ex B. Buttons, studs, cuff-links and press-fasteners and parts thereof:</p> <p>— Excluding cuff-links, collar-studs and shirt-studs and other such articles of faience, glass, silk or other textile fibres</p>

CCT heading No	Description
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencil and sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05: ex A. Fountain pens and stylograph pens and pencils (including ball point, felt tipped and fibre tipped pens and pencils): — Stylograph pens and ball-point pencils ex B. Other pens, pen-holders; propelling pencils and sliding pencils; pencil-holders and similar holders: — Stylograph pens and ball-point pencils C. Parts and fittings: ex I. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section: — Of stylograph pens and ball-point pencils ex II. Other: — Of stylograph pens and ball-point pencils
ex 98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes: — Ribbons on reels, for immediate use
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks: ex A. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm: — Neither gilt, nor silvered, nor of rolled precious metal ex B. Other: — Neither gilt, nor silvered, nor of rolled precious metal, nor of precious metal
ex 98.12	Combs, hair-slides and the like: — Of artificial plastic materials and of vulcanite

B. Products considered sensitive *vis-a-vis* ACP States

CCT heading No	Description
ex 28.16	Ammonia, anhydrous or in aqueous solution: — Anhydrous
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones
60.04	Under garments, knitted or crocheted, not elastic nor rubberized
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized
61.01	Men's and boys' outer garments
73.02	Ferro-alloys: A. Ferro-manganese: II. Other B. Ferro-aluminium, ferro-silico-aluminium and ferro-silico-mangano-aluminium C. Ferro-silicon D. Ferro-silico-manganese E. Ferro-chromium and ferro-silico-chromium F. Ferro-nickel G. Other

ANNEX XI

List provided for in Article 12 (2)

CCT heading No	Description	Basic duty (%)
ex 34.02	Organic surface-active agents, surface-active preparations, and washing preparations, whether or not containing soap: — Sodium dodecan-1-yl sulphate — Triethanolamine dodecan-1-yl sulphate — Sulphonic acid, sodium alkylbenzenesulphonate and ammonium alkylbenzenesulphonate — Mixtures and preparations of sodium sulphate, dodecan-1-yl and triethanolamine sulphate	20 20 20 20
38.19	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: Q. Foundry core binders based on synthetic resins ex X. Other: — Refractory coatings of a kind used in foundries to improve the surface of cast-iron pieces — Anti-sealing and similar preparations for boilers and for treatment of industrial refrigeration water	20 20
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): C. Other: II. Aminoplasts: ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: — Urea, resins, modified with furfuryl alcohol, in etherified solutions, used in foundries III. Alkyds and other polyesters: ex b) Other: — Saturated poly(ethylene terephthalate), other black polymers, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter, prepared for moulding or extrusion — Powdered, containing additives and pigments, used for thermosetting coatings or paints ex VII. Other: — Epoxy (ethoxyline) resins, powdered, containing additives and pigments, used for thermosetting coatings or paints	20 20 20 20 20
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: VII. Polyvinyl chloride: ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: — In microsuspension ex X. Copolymers of vinyl chloride with vinyl acetate: — Preparations for the moulding of gramophone records	20 20
40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread, rings and discs): ex B. Other: — Patches for repairing tubes or tyres	20

CCT heading No	Description	Basic duty (%)
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber: ex A. Vulcanized rubber thread and cord, whether or not textile covered: — Thread, uncovered, of round cross-section	20
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets: ex D. Other: — Flocked paper and paperboard	10
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: ex A. Synthetic textile fibres: — Of polyesters, with a length of less than 65 mm and tenacity of more than 53 cN/tex	16
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated: ex B. Other: — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, flocked — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, weighing not less than 17 g per m ² and not more than 80 g per m ²	10 20
ex 59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials: — Unimpregnated, flocked with polyvinyl chloride — Unimpregnated, other than textile-faced flocked with preparations of cellulose derivatives or of other artificial plastic materials with the exception of polyurethane	10 10
ex 59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like: — Flocked	10
ex 70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked: — Float glass, not being wired glass, other than ground but not further worked, more than 2 mm and not more than 10 mm in thickness	16
70.08	Safety glass consisting of toughened or laminated glass, shaped or not: ex B. Other: — Laminated glass for vehicles or boats	20
ex 70.13	Glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses: — Of soda glass gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass	10
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel: B. Other: ex II. Other: — Bathtubs, of sheets or plates of iron or steel not more than 3 mm in thickness, enamelled	20

CCT heading No	Description	Basic duty (%)
74.03	Wrought bars, rods, angles, shapes and sections, of copper: copper wire: ex B. Other: — Bars and rods of round cross-section, of unalloyed copper, coiled — Wire of round cross-section, of unalloyed copper	20 20
ex 83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal: — Lock cases, cylinders and springs, carriers and cams, obtained by sintering	20
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds: B. Other pumps: II. Other: ex a) Pumps: — Centrifugal pumps, submersible, other than metering pumps	20
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air: ex B. Other: — Other than parts	20
84.15	Refrigerators and refrigerating equipment (electrical and other): C. Other: ex I. Refrigerators of a capacity of more than 340 litres: — Weighing more than 200 kg each, excluding parts ex II. Other: — Refrigerators and deep-freeze storage units of the chest or cabinet type, weighing not more than 200 kg each, excluding parts	15 15
ex 84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight-operated counting and checking machines; weighing machine weights of all kinds: — Electronic hopper scales or scales for discharging a pre-determined weight of material into a bag or container and other electronic instruments weighing out a constant amount, programmable, excluding parts — Electronic machines for weighing and labelling pre-packed products, excluding parts — Electronic weighbridges with capacities over 5 000 kg, excluding parts — Electronic shop scales with digital display, excluding parts — Electronic weighing machines and platforms, with digital display, other than personal weighing scales, excluding parts	20 20 20 20 20
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles: A. Sewing machines: furniture specially designed for sewing machines: ex III. Parts; furniture specially designed for sewing machines: — Sewing machine parts, obtained by sintering	20
ex 84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery): — Press-cutters for hides, skins, furskins or leather, excluding parts	20

CCT heading No	Description	Basic duty (%)
84.53	<p>Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Integrated operational digital units comprising, as a set, at least one central unit and one input and output unit, for use in industrial systems for production and distribution and use of electrical energy — Modulator/demodulator (Modem) units for data transmission 	<p>20</p> <p>20</p>
84.59	<p>Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:</p> <p>E. Other:</p> <p>ex II. Other machines and mechanical appliances:</p> <ul style="list-style-type: none"> — Injection moulding machines, extrusion moulding machines, grinders and blow moulding machines, for the rubber and artificial plastics industry 	<p>20</p>
ex 84.62	<p>Ball, roller or needle roller bearings:</p> <ul style="list-style-type: none"> — Rings for bearings, obtained by sintering, intended for cycles 	<p>20</p>
84.63	<p>Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:</p> <p>B. Other:</p> <p>ex II. Other:</p> <ul style="list-style-type: none"> — Plain shaft bearings, obtained by sintering: — Weighing not more than 500 g each — For gears, self-lubricating, of bronze or iron 	<p>20</p> <p>20</p>
85.01	<p>Electrical goods of the following descriptions; generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</p> <p>B. Other machines and apparatus:</p> <p>I. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters:</p> <p>ex b) Other:</p> <ul style="list-style-type: none"> — Generating sets with internal combustion engines, of an output of not more than 750 kVA, including sets whose performance is not expressed in kW or kVA, weighing more than 100 kg each — AC generators, weighing more than 100 kg each and of an output of not more than 750 kVA — DC motors and generators, weighing more than 100 kg each, excluding motors and other generators whose performance is not expressed in kW or kVA — Rotary converters, weighing more than 100 kg each <p>ex II. Transformers, static converters, rectifiers and rectifying apparatus; inductors:</p> <ul style="list-style-type: none"> — Static converters, weighing more than 100 kg each, and rectifiers and rectifying apparatus, other than specially designed for welding — Three-phase transformers, without liquid dielectric, of an output of not less than 50 kVA and not more than 2 500 kVA 	<p>20</p> <p>20</p> <p>20</p> <p>20</p> <p>20</p>
85.04	<p>Electric accumulators:</p> <p>B. Other:</p> <p>ex II. Other accumulators:</p> <ul style="list-style-type: none"> — Nickel-cadmium accumulators not hermetically closed 	<p>20</p>

CCT heading No	Description	Basic duty (%)
85.12	<p>Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:</p> <p>ex C. Electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters):</p> <ul style="list-style-type: none"> — Hair driers, excluding drying hoods 	20
85.13	<p>Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Automatic electronic telephone sets, excluding parts thereof 	
85.15	<p>Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus; (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:</p> <p>A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras:</p> <p>I. Transmitters:</p> <p>ex b) Other:</p> <ul style="list-style-type: none"> — Using the HF and MF bands <p>II. Transmitter-receivers:</p> <p>ex b) Other:</p> <ul style="list-style-type: none"> — Using the VHF band — Portable mounts for VHF transmitter-receivers <p>III. Receivers, whether or not incorporating sound recorders or reproducers:</p> <p>b) Other:</p> <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Radiotelegraphic and radiotelephonic receivers using the VLF, LF, MF and HF bands 	20
ex 85.16	<p>Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields:</p> <ul style="list-style-type: none"> — Excluding equipment for railways and parts 	20
85.17	<p>Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No 85.09 or 85.16:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Excluding burglar, fire and similar alarms and parts 	20
85.19	<p>Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:</p> <p>ex A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits:</p> <ul style="list-style-type: none"> — For industrial applications, other than apparatus for making connections in electrical circuits: <ul style="list-style-type: none"> — Rated at 1 000 V or more: <ul style="list-style-type: none"> — Make-and-break and isolating switches, including switches for breaking circuits under load, rated at not less than 1 kV but less than 60 kV — Fuses rated at not less than 6 kV and up to and including 36 kV, of the HT type 	20

CCT heading No	Description	Basic duty (%)
87.06 (cont'd)	B. ex II. — Parts and accessories, obtained by sintering, other than parts and accessories for bodies, complete gearboxes, complete rear-axles with differentials, wheels, parts of wheels and wheel accessories, non-driving axles and disc-brake pad assemblies — Wheel-balancing weights	20 20
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11: ex B. Other: — Toothed wheels, obtained by sintering	20
ex 90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments): — Syringes of plastic materials	20
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus: A. Electronic instruments and apparatus: II. Other: ex b) Other: — Regulators — Checking and automatically controlling instruments used in industrial systems for the generation, distribution and use of electric power B. Other: ex II. Other: — Regulators	20 20 20

ANNEX XII

List provided for in Article 15 (2)

CCT heading No	Description	Customs duties	
		Fiscal component	Protective component
17.04	Sugar confectionery, not containing cocoa: A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	5 Esc/kg	12 Esc/kg
21.03	Mustard flour and prepared mustard: A. Mustard flour, in immediate packings B. Prepared mustard	13 % 13 %	22 % 22 %
22.08	Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: B. Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher, in containers holding: — Two litres or less — More than two litres	280 Esc per hl of pure alcohol 214 Esc per hl of pure alcohol	2 190 Esc per hl of pure alcohol 2 256 Esc per hl of pure alcohol
24.02	Manufactured tobacco; tobacco extracts and essences: A. Cigarettes ex B. Cigars: — With outer-wrapper leaf in tobacco ex C. Smoking tobacco: — Shredded tobacco ex D. Chewing tobacco and snuff: — Shredded tobacco ex E. Other, including agglomerated tobacco in the form of sheets or strip: — Shredded tobacco	180 Esc/kg 200 Esc/kg 170 Esc/kg 170 Esc/kg 170 Esc/kg	Free Free Free Free Free

ANNEX XIII

List provided for in Article 17

CCT heading No	Description	Basic duty ⁽¹⁾
17.04	<p>Sugar confectionery, not containing cocoa:</p> <p>A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances</p> <p>B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p style="padding-left: 20px;">I. Less than 60 %</p> <p style="padding-left: 20px;">II. 60 % or more</p> <p>C. White chocolate</p> <p>D. Other:</p> <p style="padding-left: 20px;">I. Containing no milkfats or containing less than 1,5 % by weight of such fats:</p> <p style="padding-left: 40px;">a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p style="padding-left: 40px;">b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p style="padding-left: 60px;">1. 5 % or more but less than 30 %</p> <p style="padding-left: 60px;">2. 30 % or more but less than 40 %</p> <p style="padding-left: 60px;">3. 40 % or more but less than 50 %:</p> <p style="padding-left: 80px;">aa) Containing no starch</p> <p style="padding-left: 80px;">bb) Other</p> <p style="padding-left: 60px;">4. 50 % or more but less than 60 %</p> <p style="padding-left: 60px;">5. 60 % or more but less than 70 %</p> <p style="padding-left: 60px;">6. 70 % or more but less than 80 %</p> <p style="padding-left: 60px;">7. 80 % or more but less than 90 %</p> <p style="padding-left: 60px;">8. 90 % or more</p> <p style="padding-left: 20px;">II. Other:</p> <p style="padding-left: 40px;">a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p style="padding-left: 40px;">b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p style="padding-left: 60px;">1. 5 % or more but less than 30 %</p> <p style="padding-left: 60px;">2. 30 % or more but less than 50 %</p> <p style="padding-left: 60px;">3. 50 % or more but less than 70 %</p> <p style="padding-left: 60px;">4. 70 % or more</p>	
18.06	<p>Chocolate and other food preparations containing cocoa:</p> <p>A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose:</p> <p style="padding-left: 20px;">I. Less than 65 %</p> <p style="padding-left: 20px;">II. 65 % or more but less than 80 %</p> <p style="padding-left: 20px;">III. 80 % or more</p> <p>B. Ice-cream (not including ice-cream powder) and other ices:</p> <p style="padding-left: 20px;">I. Containing no milkfats or containing less than 3 % by weight of such fats</p> <p style="padding-left: 20px;">II. Containing by weight of milkfats:</p> <p style="padding-left: 40px;">a) 3 % or more but less than 7 %</p> <p style="padding-left: 40px;">b) 7 % or more</p> <p>C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa:</p> <p style="padding-left: 20px;">I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p style="padding-left: 20px;">II. Other:</p> <p style="padding-left: 40px;">a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):</p>	

⁽¹⁾ These basic duties will be published at a later date in the *Official Journal of the European Communities* ('C' series).

CCT heading No	Description	Basic duty
18.06 (cont'd)	<p>C. II. a) 1. Less than 50 % 2. 50 % or more</p> <p>b) Containing by weight of milkfats: 1. 1,5% or more but less than 3 % 2. 3 % or more but less than 4,5 % 3. 4,5% or more but less than 6 % 4. 6 % or more</p> <p>D. Other:</p> <p>I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) In immediate packings of a net capacity of 500 g or less b) Other</p> <p>II. Containing by weight of milkfats: a) 1,5% or more but not more than 6,5%: 1. In immediate packings of a net capacity of 500 g or less 2. Other b) More than 6,5 % but less than 26 %: 1. In immediate packings of a net capacity of 500 g or less 2. Other c) 26 % or more: 1. In immediate packings of a net capacity of 500 g or less 2. Other</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> <p>A. Malt extract: I. With a dry extract content of 90 % or more by weight II. Other</p> <p>B. Other: I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose) 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) bb) Containing by weight of sucrose (including invert sugar expressed as sucrose): 11. 5 % or more but less than 60 % 22. 60 % or more 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) bb) Other 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) bb) Other</p>	

CCT heading No	Description	Basic duty
19.02 (cont'd)	B. II. a) 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) bb) Other 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) bb) Other 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) bb) Other 7. Containing 85 % or more by weight of starch b) Containing by weight of milkfats: 1. 1,5 % or more but less than 5 % 2. 5 % or more	
19.03	Macaroni, spaghetti and similar products: A. Containing eggs B. Other: I. Containing no common wheat flour or meal II. Other	
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products): A. Obtained from maize B. Obtained from rice C. Other	
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 B. Matzos C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products D. Other, containing by weight of starch: I. Less than 50 % II. 50 % or more	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose): I. Less than 30 % II. 30 % or more but less than 50 % III. 50 % or more	

CCT heading No	Description	Basic duty
19.08 (cont'd)	<p>B. Other:</p> <p>I. Containing no starch or containing less than 5 % by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> a) Less than 70 % b) 70 % or more <p>II. Containing 5 % or more but less than 32 % by weight of starch:</p> <ol style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing 5 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other <p>III. Containing 32 % or more but less than 50 % by weight of starch:</p> <ol style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other <p>IV. Containing 50 % or more but less than 65 % by weight of starch:</p> <ol style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other 	

CCT heading No	Description	Basic duty
19.08 (cont'd)	B. V. Containing 65 % or more by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Other	
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: C. Roasted chicory and other roasted coffee substitutes: II. Other D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: II. Other	
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeast a) Dried b) Other	
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: I. Maize II. Rice III. Other B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: I. Not stuffed, cooked: a) Dried b) Other II. Stuffed: a) Cooked b) Other C. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % by weight of such fats II. Containing by weight of milkfats: a) 3 % or more but less than 7 % b) 7 % or more D. Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghurt: a) In powder form, containing by weight of milkfats: 1. Less than 1,5 % 2. 1,5 % or more b) Other, containing by weight of milkfats: 1. Less than 1,5 % 2. 1,5 % or more but less than 4 % 3. 4 % or more II. Other, containing by weight of milkfats: a) Less than 1,5 % and containing by weight of milk proteins (nitrogen content \times 6,38): 1. Less than 40 % 2. 40 % or more but less than 55 %	

CCT heading No	Description	Basic duty
21.07 (cont'd)	<p>D. II. a) 3. 55 % or more but less than 70 % 4. 70 % or more b) 1,5 % or more</p> <p>E. Cheese fondues</p> <p>G. Other:</p> <p>I. Containing no milkfats or containing less than 1,5 % by weight of such fats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>2. Containing by weight of starch:</p> <p>aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more</p> <p>b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch:</p> <p>aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more</p> <p>c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch:</p> <p>aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more</p> <p>d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch:</p> <p>aa) 5 % or more but less than 32 % bb) 32 % or more</p> <p>e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>II. Containing 1,5 % or more but less than 6 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch:</p> <p>aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more</p>	

CCT heading No	Description	Basic duty
21.07 (cont'd)	<p>G. II. b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ol style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more <p>c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ol style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more <p>d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other <p>e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>III. Containing 6 % or more but less than 12 % by weight of milkfats:</p> <ol style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ol style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) <p>IV. Containing 12 % or more but less than 18 % by weight of milkfats:</p> <ol style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 	

CCT heading No	Description	Basic duty
21.07 (cont'd)	<p>G. IV. b) 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>c) Containing 15 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>V. Containing 18 % or more but less than 26 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>VI. Containing 26 % or more but less than 45 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>b) Containing 5 % or more but less than 25 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>c) Containing 25 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>VII. Containing 45 % or more but less than 65 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>VIII. Containing 65 % or more but less than 85 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>b) Other</p> <p>IX. Containing 85 % or more by weight of milkfats</p>	
22.02	<p>Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:</p> <p>B. Other, containing by weight of milkfats:</p> <p>I. Less than 0,2 %</p> <p>II. 0,2 % or more but less than 2 %</p> <p>III. 2 % or more</p>	

CCT heading No	Description	Basic duty
29.04	<p>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>C. Polyhydric alcohols:</p> <p>II. D-Mannitol (mannitol)</p> <p>III. D-Glucitol (sorbitol):</p> <p>a) In aqueous solution:</p> <p>1. Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>2. Other</p> <p>b) Other:</p> <p>1. Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>2. Other</p>	
35.05	<p>Dextrins and dextrin glues; soluble or roasted starches; starch glues:</p> <p>A. Dextrins; soluble or roasted starches</p> <p>B. Glues made from dextrin or from starch, containing by weight of those materials:</p> <p>I. Less than 25%</p> <p>II. 25% or more but less than 55%</p> <p>III. 55% or more but less than 80%</p> <p>IV. 80% or more</p>	
38.12	<p>Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:</p> <p>A. Prepared glazings and prepared dressings:</p> <p>I. With a basis of amylaceous substances, containing by weight of those substances:</p> <p>a) Less than 55%</p> <p>b) 55% or more but less than 70%</p> <p>c) 70% or more but less than 83%</p> <p>d) 83% or more</p>	
38.19	<p>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:</p> <p>T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III:</p> <p>I. In aqueous solution:</p> <p>a) Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>b) Other</p> <p>II. Other:</p> <p>a) Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>b) Other</p>	

ANNEX XIV

List provided for in Article 20 (1)

CCT heading No	Description
02.04	Other meat and edible meat, offals, fresh, chilled or frozen: ex A. Of domestic pigeons and domestic rabbits: — Of domestic rabbits
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips: ex D. Other: — Rose bushes — Ornamental plants
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, bleached, impregnated or otherwise prepared: A. Fresh: ex I. From 1 June to 31 October: — Roses — Carnations ex II. From 1 November to 31 May: — Roses — Carnations
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared, excluding the cut flowers and flower buds falling within heading No 06.03: ex B. Other: — <i>Asparagus plumosus</i>
08.11	Fruit 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: A. Apricots E. Other
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
20.05	Jams, fruit jellies, marmalades, fruit purées and fruit pastes, being cooked preparations, whether or not containing added sugar
20.06	Fruit otherwise prepared or preserved whether or not containing added sugar or spirit: B. Other: II. Not containing added spirit: a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg: 1. Ginger 2. Grapefruit segments 3. Mandarins (including tangerines and satumas); clementines, wilkings and other similar citrus hybrids

CCT heading No	Description
20.06 (cont'd)	B. II. a) 4. Grapes 6. Pears: bb) Other 7. Peaches and apricots: ex aa) With a sugar content exceeding 13% by weight: — Apricots bb) Other ex 8. Other fruits: — Excluding cherries 9. Mixtures of fruit b) Containing added sugar in immediate packings of a net capacity of 1 kg or less: 1. Ginger 2. Grapefruit segments 3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids 4. Grapes 7. Peaches and apricots: aa) With a sugar content exceeding 15% by weight: 22. Apricots bb) Other: 22. Apricots ex 8. Other fruits: — Excluding cherries 9. Mixtures of fruit c) Not containing added sugar
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit: A. Of a density exceeding 1,33 g/cm ³ at 20 °C: II. Apple and pear juice; mixtures of apple and pear juice III. Other: ex a) Of a value exceeding 30 ECU per 100 kg net weight: — Excluding orange and lemon juices ex b) Other: — Excluding orange and lemon juices B. Of a density of 1,33 g/cm ³ or less at 20 °C: I. Grape, apple and pear juice (including grape must); mixtures of apple and pear juice: a) Of a value exceeding 18 ECU per 100 kg net weight: 2. Apple and pear juice 3. Mixtures of apple and pear juice b) Of a value of 18 ECU or less per 100 kg net weight: 2. Apple juice 3. Pear juice 4. Mixtures of apple and pear juice II. Other: a) Of a value exceeding 30 ECU per 100 kg net weight: 2. Grapefruit juice 3. Lemon juice and other citrus fruit juices: ex aa) Containing added sugar: — Excluding lemon juice ex bb) Other: — Excluding lemon juice 4. Pineapple juice

CCT heading No	Description
20.07 <i>(cont'd)</i>	B. II. a) 6. Other fruit and vegetable juices 7. Mixtures b) Of a value of 30 ECU or less per 100 kg net weight: 2. Grapefruit juice 4. Other citrus fruit juices 5. Pineapple juice 7. Other fruit and vegetable juices 8. Mixtures
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils: ex B. Other: — Oil-cake

ANNEX XV

List provided for in Article 20 (2)

CCT heading No	Description
01.03	Live swine: A. Domestic species
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls: A. Of a weight not exceeding 185 g: ex I. Turkeys and geese: — Turkeys ex II. Other: — Hens
02.01	Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen: A. Meat: III. Of swine: a) Of domestic swine B. Offals: II. Other: c) Of domestic swine
04.04	Cheese and curd: D. Processed cheese, not grated or powdered, of a fat content, by weight E. Other: I. Not grated or powdered, of a fat content, by weight, not exceeding 40% and a water content, calculated by weight of the non-fatty matter: b) Exceeding 47% but not exceeding 72%: ex 1. Cheddar: — Of the 'Ilha' type ex 2. Other: — Of the 'Holland' type
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not: A. Eggs in shell, fresh or preserved: I. Poultry eggs: a) Eggs for hatching: ex 1. Of turkeys or geese: — Of turkeys ex 2. Other: — Of hens II. Other eggs
07.01	Vegetables, fresh or chilled: B. Cabbages, cauliflowers and Brussels sprouts: I. Cauliflowers: ex a) From 15 April to 30 November: — From 1 to 30 November ex b) From 1 December to 14 April: — From 1 December to 31 March ex H. Onions, shallots and garlic: — Onions, from 1 August to 30 November — Garlic, from 1 August to 31 December

CCT heading No	Description
07.01 (cont'd)	M. Tomatoes: ex I. From 1 November to 14 May: — From 1 December to 14 May ex II. From 15 May to 31 October: — From 15 to 31 May
08.02	Citrus fruit, fresh or dried: A. Oranges: I. Sweet oranges, fresh: a) From 1 April to 30 April b) From 1 to 15 May ex c) From 16 May to 15 October: — From 16 May to 31 August ex d) From 16 October to 31 March: — From 1 February to 31 March II. Other: ex a) From 1 April to 15 October: — From 1 April to 31 August ex b) From 16 October to 31 March: — From 1 February to 31 March B. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids: ex II. Other: — Mandarins, including tangerines and satsumas from 1 November to 31 March ex C. Lemons: — From 1 June to 31 October
08.04	Grapes, fresh or dried: A. Fresh: I. Table grapes: ex b) From 15 July to 31 October: — From 15 August to 30 September
08.06	Apples, pears and quinces, fresh: A. Apples: II. Other: ex b) From 1 January to 31 March: — From 1 to 31 March ex c) From 1 April to 31 July: — From 1 April to 30 June B. Pears: II. Other: ex a) From 1 January to 31 March: — From 1 February to 31 March b) From 1 April to 15 July c) From 16 to 31 July ex d) From 1 August to 31 December: — From 1 to 31 August
08.07	Stone fruit, fresh: ex A. Apricots: — From 15 June to 15 July ex B. Peaches, including nectarines: — Peaches, from 1 May to 30 September

CCT heading No	Description
11.08	Starches; inulin: A. Starches: I. Maize starch
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted: A. Lard and other pig fat: II. Other
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol: ex B. Wine other than that referred to in A, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C: — Wines put up other than in bottles with 'mushroom' stoppers, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C C. Other: I. Of an actual alcoholic strength by volume not exceeding 13 % vol II. Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol

ANNEX XVI

List provided for in Article 20 (4)

CCT heading No	Description
03.01	<p>Fish, fresh (live or dead), chilled or frozen:</p> <p>B. Saltwater fish:</p> <p>I. Whole, headless or in pieces:</p> <p>h) Cod (<i>Gadus morhua</i>, <i>Boreogadus saida</i>, <i>Gadus ogac</i>):</p> <p>2. Frozen</p> <p>ij) Saithe (<i>Pollachius virens</i>):</p> <p>2. Frozen</p> <p>k) Haddock (<i>Melanogrammus aeglefinus</i>):</p> <p>2. Frozen</p> <p>m) Ling (<i>Molva spp.</i>):</p> <p>2. Frozen</p> <p>n) Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>):</p> <p>2. Frozen</p> <p>t) Hake (<i>Merluccius spp.</i>):</p> <p>1. Fresh or chilled</p> <p>2. Frozen</p> <p>ex v) Other:</p> <p>— Horse mackerel (<i>Trachurus trachurus</i>), fresh, chilled or frozen</p> <p>— Similar to cod, frozen (<i>Gadus macrocephalus</i>, <i>Brosme brosme</i>)</p> <p>II. Fillets:</p> <p>b) Frozen:</p> <p>1. Of cod (<i>Gadus morhua</i>, <i>Boreogadus saida</i>, <i>Gadus ogac</i>)</p> <p>3. Of haddock (<i>Melanogrammus aeglefinus</i>)</p> <p>9. Of hake (<i>Merluccius spp.</i>)</p> <p>11. Of plaice (<i>Pleuronectes platessa</i>)</p> <p>12. Of flounder (<i>Platichthys flesus</i>)</p>
03.02	<p>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:</p> <p>A. Dried, salted or in brine:</p> <p>I. Whole, headless or in pieces:</p> <p>b) Cod (<i>Gadus morhua</i>, <i>Boreogadus saida</i>, <i>Gadus ogac</i>)</p> <p>ex f) Other:</p> <p>— Products similar to cod (saithe, haddock, Alaska pollack, pollack, <i>Gadus macrocephalus</i>, <i>Brosme brosme</i>)</p>
03.03	<p>Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:</p> <p>A. Crustaceans:</p> <p>IV. Shrimps and prawns:</p> <p>ex a) Prawns and shrimps of the <i>Pandalidae</i> family:</p> <p>— Frozen</p> <p>b) Shrimps of the genus <i>Crangon</i>:</p> <p>ex 2. Other:</p> <p>— Frozen</p> <p>ex c) Other:</p> <p>— Frozen</p> <p>V. Other:</p> <p>a) Norway lobsters (<i>Nephrops norvegicus</i>):</p> <p>1. Frozen</p> <p>B. Molluscs:</p> <p>IV. Other:</p> <p>a) Frozen:</p> <p>1. Squid</p>

COUNCIL REGULATION (EEC) No 692/86

of 3 March 1986

extending Regulation (EEC) No 486/85 on the arrangements applicable to agricultural products and certain goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States or in the overseas countries and territories

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 486/85 ⁽¹⁾, and in particular Article 26 thereof,

Having regard to the proposal from the Commission,

Whereas Regulation (EEC) No 486/85 is to apply only until 28 February 1986;

Whereas it is not certain that the Third ACP-EEC Convention, signed at Lomé on 8 December 1984, and the Decision which is to be substituted for Council Decision 80/1186/EEC of 16 December 1980 on the association of the overseas countries and territories with the European Economic Community ⁽²⁾ will have entered into force by that date; whereas in order to avoid a break in continuity of trade, therefore, the Regulation in question should be extended beyond 28 February 1986,

HAS ADOPTED THIS REGULATION:

Article 1

In Article 26 of Regulation (EEC) No 486/85, '28 February 1986' is hereby replaced by '28 February 1987'.

Article 2

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

It shall apply with effect from 1 March 1986.

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

Done at Brussels, 3 March 1986.

For the Council
The President
W. F. van EEKELEN

⁽¹⁾ OJ No L 61, 1. 3. 1985, p. 4.

⁽²⁾ OJ No L 361, 31. 12. 1980, p. 1.

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 3 March 1986

extending Decision 80/1186/EEC on the association of the overseas countries and territories
with the European Economic Community

(86/46/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Article 2

Having regard to the Treaty establishing the European Economic Community, and in particular Article 136 thereof,

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

Having regard to the draft Decision submitted by the Commission,

It shall apply from 1 March 1986.

Whereas pending a decision by the Council on the above draft the arrangements applicable by virtue of Decision 80/1186/EEC⁽¹⁾, as last amended by Decision 85/159/EEC⁽²⁾, should be kept in force until 30 June 1986,

Done at Brussels, 3 March 1986.

HAS DECIDED AS FOLLOWS:

Article 1

For the Council

In Article 141 of Decision 80/1186/EEC, '28 February 1986' is hereby replaced by '30 June 1986'.

The President

W. F. van EEKELEN

⁽¹⁾ OJ No L 361, 31. 12. 1980, p. 1.

⁽²⁾ OJ No L 61, 1. 3. 1985, p. 25.

COUNCIL DECISION

of 3 March 1986

establishing arrangements for trade between Spain and Portugal on the one hand and the overseas countries and territories (OCT) on the other

(86/47/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 136 thereof,

Having regard to the draft Decision submitted by the Commission,

Whereas the Act of Accession of Spain and Portugal provides for adjustments and transitional measures to apply to trade between those Member States on the one hand and certain third countries on the other;

Whereas it is necessary to lay down special provisions for the implementation by the Kingdom of Spain and the Portuguese Republic as from 1 March 1986 of the trade arrangements established by acts adopted pursuant to Articles 131 to 135 of the EEC Treaty for the benefit of the overseas countries and territories (OCT);

Whereas for the time being such special provisions should be applicable only until 31 December 1986, taking account of the arrangements in force in the ACP States;

Whereas quantitative restrictions which may be applied by the Kingdom of Spain or the Portuguese Republic *vis-à-vis* third countries in respect of products listed in Annex II to the Treaty are covered by general provisions adopted by the Council applying to all third countries;

Whereas the Commission should therefore lay down implementing provisions in respect of these measures;

Whereas the Canary Islands, Ceuta and Melilla are not part of the customs territory of the Community and in principle autonomous acts on acts adopted under agreement of Community institutions concerning the common commercial policy and relating directly to the import or export of goods do not apply to the Canary Islands, Ceuta and Melilla;

Whereas Article 7 of Protocol No 2 to the Act of Accession concerning the Canary Islands, Ceuta and Melilla provides, however, that customs duties, charges having equivalent effect and trade arrangements applying to imports into the Canary Islands, Ceuta and Melilla of goods coming from a third country may not be less favourable than those applied by the Community in accordance with its international commitments or preferential arrangements *vis-à-vis* such third country, provided the third country in question accords imports from the Canary Islands, Ceuta and Melilla the same treatment as it accords those from the Community;

Whereas provisions should therefore be adopted for implementation of the trade arrangements applicable to imports into the Canary Islands, Ceuta and Melilla of products originating in the OCT,

HAS DECIDED AS FOLLOWS:

Article 1

From 1 March to 31 December 1986 the Kingdom of Spain and the Portuguese Republic shall apply the same arrangements to imports originating in the OCT as are applied by the other Member States of the Community, having regard to the specific provisions set out in the Annex hereto.

Article 2

This Decision shall take effect on the day of its publication in the *Official Journal of the European Communities*.

It shall apply from 1 March 1986.

Done at Brussels, 3 March 1986.

For the Council

The President

W. F. van EEKELLEN

ANNEX

Provisions applicable to imports into Spain and Portugal of products originating in the overseas countries and territories (OCT)

CHAPTER I

PROVISIONS APPLICABLE TO SPAIN

Section I

General arrangements

Article 1

1. From 1 March 1986, the Kingdom of Spain shall apply to imports of products originating in the overseas countries and territories (OCT), other than those listed in Annex I, the same customs duties as it applies to like products from the Community as constituted on 31 December 1985.

2. In particular, the Kingdom of Spain shall gradually dismantle customs duties on imports originating in the OCT in accordance with the following timetable:

- on 1 March 1986 each duty shall be reduced to 90 % of the basic duty,
- on 1 January 1987 each duty shall be reduced to 77,5 % of the basic duty,
- on 1 January 1988 each duty shall be reduced to 62,5 % of the basic duty,
- on 1 January 1989 each duty shall be reduced to 47,5 % of the basic duty,
- on 1 January 1990 each duty shall be reduced to 35 % of the basic duty,
- on 1 January 1991 each duty shall be reduced to 22,5 % of the basic duty,
- on 1 January 1992 each duty shall be reduced to 10 % of the basic duty.

The final 10 % reduction shall be made on 1 January 1993.

3. For the purposes of applying the duties calculated in accordance with paragraph 2 they shall be rounded down to one decimal place.

Article 2

1. The basic duty for each product to which the successive reductions provided for in Article 1 (2) shall be applied shall be the duty actually applied by the Kingdom of Spain *vis-à-vis* the Community on 1 January 1985.

2. By way of derogation from paragraph 1:

- in the case of products listed in Annex I, the basic duty shall be the duty applied by the Kingdom of Spain *vis-à-vis* the OCT on 1 January 1985,
- in the case of the following products the basic duties shall be those indicated:

CCT heading No	Description	Basic duty
24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Cigarettes	50 %
	B. Cigars	55 %
	C. Smoking tobacco	46,8 %
	D. Chewing tobacco and snuff	26 %
	E. Other, including agglomerated tobacco in the form of sheets or strip	10,4 %
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	free

Article 3

Should the Kingdom of Spain suspend customs duties on imports from the Community as constituted on 31 December 1985 or reduce them more rapidly than envisaged under the timetable laid down, it shall also suspend or reduce by the same percentage the customs duties applying to like products originating in the OCT, other than products listed in Annex I.

Article 4

1. The Kingdom of Spain shall apply quantitative import restrictions:

- until 31 December 1988 for the products listed in Annex II,
- until 31 December 1989 for the products listed in Annex III.

Until 31 December 1989 the Kingdom of Spain may also apply quantitative import restrictions to products listed in Annex IV, provided it applies similar measures *vis-à-vis* non-preferential third countries.

2. The restrictions referred to in paragraph 1 shall take the form of global quotas open to all OCT.

3. The initial quotas are indicated in Annex II, Annex III or Annex IV, respectively.

The quotas listed in Annexes II and IV and quota Nos 1-5 and 10-14 in Annex III shall be gradually increased at the beginning of each year by 25 % in the case of value quotas and 20 % in the case of volume quotas. Each successive increase shall be added to the quota and the following increase calculated on the basis of the total thus obtained.

Quota Nos 6-9 in Annex III shall be increased by:

- 13 % in the first year,
- 18 % in the second year,
- 20 % in the third year,
- 20 % in the fourth year.

4. Where it is found that Spanish imports of a product listed in Annex II, Annex III or Annex IV have been less than 90 % of the quota level in two consecutive years, imports of that product originating in the OCT shall be liberalized at the beginning of the year following the two years in question provided the product concerned is at that time liberalized *vis-à-vis* the Community as constituted on 31 December 1985.

Should the Kingdom of Spain liberalize imports from the Community as constituted on 31 December 1985 of a product listed in Annex II or Annex III, or increase a quota applicable to the Community as constituted on 31 December 1985 by more than the minimum percentage indicated in paragraph 3, it shall also liberalize imports of that product from the OCT, or increase the global quota proportionately.

5. The Kingdom of Spain shall administer the quotas referred to in paragraph 1 in accordance with the same rules and administrative practices it applies to imports of products originating in the Community as constituted on 31 December 1985.

Article 5

For products covered by Regulation (EEC) No 3033/80 and originating in the OCT, the Kingdom of Spain:

- as from 1 March 1986, shall gradually dismantle the customs duties constituting the fixed component of the charge in accordance with the timetable indicated in Article 1 (2), starting from the basic duties indicated in Annex V,

- in respect of the variable component of the charge, shall apply the preferential rates in full as from 1 March 1986.

Section II

Products listed in Annex II to the Treaty establishing the European Economic Community

Article 6

1. For products listed in Annex II to the Treaty establishing the European Economic Community, starting on 1 March 1986 and subject to the special provisions laid down below, the Kingdom of Spain shall apply a duty which reduces the difference between the basic duty and the preferential duty in accordance with the following timetable:

- on 1 March 1986 the difference shall be reduced to 90,9 % of the initial difference,
- on 1 January 1987 the difference shall be reduced to 81,8 % of the initial difference,
- on 1 January 1988 the difference shall be reduced to 72,7 % of the initial difference,
- on 1 January 1989 the difference shall be reduced to 63,6 % of the initial difference,
- on 1 January 1990 the difference shall be reduced to 54,5 % of the initial difference,
- on 1 January 1991 the difference shall be reduced to 45,4 % of the initial difference,
- on 1 January 1992 the difference shall be reduced to 36,3 % of the initial difference,
- on 1 January 1993 the difference shall be reduced to 27,2 % of the initial difference,
- on 1 January 1994 the difference shall be reduced to 18,1 % of the initial difference,
- on 1 January 1995 the difference shall be reduced to 9,0 % of the initial difference.

The Kingdom of Spain shall apply the preferential rates in full as from 1 January 1996.

However, the following products originating in the OCT may be imported into Spain duty-free as from 1 March 1986.

CCT heading No	Description
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: a) Not freed of caffeine
18.01	Cocoa beans, whole or broken, raw or roasted

2. The Kingdom of Spain shall postpone implementation of the preferential arrangements for olive oil, oil seeds and oleaginous fruit falling within Regulation No 136/66/EEC, and for products derived therefrom, until 31 December 1990.

3. The Kingdom of Spain shall postpone implementation of the preferential arrangements for fruit and vegetables falling within Regulation (EEC) No 1035/72 until 31 December 1989.

4. Starting on 1 March 1986, the Kingdom of Spain shall apply to fishery products falling within headings or subheadings 03.01, 03.02, 03.03, 05.15 A, 16.04, 16.05 and 23.01 B of the Common Customs Tariff a duty which reduces the difference between the basic duty and the preferential duty in accordance with the following timetable:

- on 1 March 1986 the difference shall be reduced to 87,5 % of the initial difference,
- on 1 January 1987 the difference shall be reduced to 75,0 % of the initial difference,
- on 1 January 1988 the difference shall be reduced to 62,5 % of the initial difference,
- on 1 January 1989 the difference shall be reduced to 50,0 % of the initial difference,
- on 1 January 1990 the difference shall be reduced to 37,5 % of the initial difference,
- on 1 January 1991 the difference shall be reduced to 25,0 % of the initial difference,
- on 1 January 1992 the difference shall be reduced to 12,5 % of the initial difference.

The Kingdom of Spain shall apply the preferential rates in full as from 1 January 1993.

However, for prepared or preserved sardines falling within subheading 16.04 D of the Common Customs Tariff, starting on 1 March 1986 the Kingdom of Spain shall apply a duty which reduces the difference between the basic duty and the preferential duty in accordance with the timetable laid down in paragraph 1.

5. For the purposes of paragraphs 1 and 4, the basic duty shall be that defined in Article 2 (1). However, the basic duty for domestic rabbits falling within subheading 01.06 A of the Common Customs Tariff shall be 6,5 %.

Article 7

The Kingdom of Spain shall apply as from 1 March 1986 the non-tariff benefits, and in particular the levy reductions, accorded by the Community to products originating in the OCT.

Article 8

1. The Kingdom of Spain may apply quantitative restrictions to imports of products originating in the OCT:

- (a) until 31 December 1989 in respect of the products listed in Annex VI;
- (b) until 31 December 1995 in respect of the products listed in Annex VII;
- (c) in respect of products subject under Article 81 of the Act of Accession to the supplementary mechanism applicable to imports into Spain from the Community as constituted on 31 December 1985, other than products falling within Regulation (EEC) No 1035/72.

2. Until 31 December 1990, the Kingdom of Spain shall apply quantitative restrictions to imports of products originating in the OCT and referred to:

- in Article 1 (2) (a) of Regulation No 136/66/EEC, other than soya beans falling within subheading ex 12.01 B of the Common Customs Tariff,
- in Article 1 (2) (b) of Regulation No 136/66/EEC, other than products falling within subheadings 15.17 B II and 23.04 B of the Common Customs Tariff.

3. Until 31 December 1992, the Kingdom of Spain may retain quantitative restrictions on imports originating in the OCT of products listed in Annex VIII, in accordance with the arrangements to be determined.

4. The Commission shall determine the rules for implementation of the measures referred to in paragraphs 1 to 3 in accordance with the arrangements established by the Council.

Article 9

1. In the case of products which are not subject on 1 March 1986 to a common organization of the market, the preferential arrangements concerning the elimination of charges having equivalent effect to customs duties and the abolition of quantitative restrictions and measures having equivalent effect shall not apply to such charges, restrictions or measures where they form an integral part of a national organization of the market in Spain at the time of accession.

These provisions shall apply only until a common organization of the market is established for such products or until 31 December 1995, whichever is the earlier, and only in so far as is strictly necessary to ensure the functioning of the national organization.

2. By way of derogation from paragraph 1, the Kingdom of Spain may retain quantitative restrictions on imports of bananas falling within subheading 08.01 B of the

Common Customs Tariff and originating in the OCT, until a common organization of the market is established for such products, and in so far as is strictly necessary to ensure the functioning of the national organization.

Section III

Canary Islands and Ceuta and Melilla

Article 10

1. Without prejudice to the following provisions, the arrangements for trade between the Canary Islands and Ceuta and Melilla on the one hand and the OCT on the other shall be the same as those for trade between the Community and the OCT provided the OCT accord products originating in the Canary Islands and Ceuta and Melilla the same treatment they accord those from the Community.

2. Customs duties applied by the Canary Islands and Ceuta and Melilla to products other than those listed in Annex II to the Treaty establishing the European Economic Community and the charge known as 'arbitrio insular — tarifa general' existing in the Canary Islands shall be gradually dismantled in respect of products originating in the OCT starting on 1 March 1986 and in accordance with the timetable and arrangements indicated in Articles 1, 2 and 3.

3. Customs duties applied by the Canary Islands and Ceuta and Melilla to products listed in Annex II to the Treaty establishing the European Economic Community and originating in the OCT shall be aligned progressively on the preferential duties applied by the Community in respect of such products, subject to the proviso that those territories may accord more favourable treatment to such products than the Community does.

In no case shall duties be dismantled at a faster rate or otherwise than is laid down in Articles 1, 2 and 3.

4. The charge known as 'arbitrio insular — tarifa especial' in the Canary Islands shall be abolished in respect of products originating in the OCT as from 1 March 1986.

However, the said charge may be retained in respect of imports of the products listed in Annex IX at 90% of the rate therein indicated, provided the lower rate is applied uniformly to all imports of the products in question originating in all OCT. The charge shall be abolished when it is abolished *vis-à-vis* the Community.

The said charge may at no time be higher than the Spanish customs tariff as amended with a view to the phasing in of the Common Customs Tariff.

CHAPTER II

PROVISIONS APPLICABLE TO PORTUGAL

Section I

General arrangements

Article 11

1. The Portuguese Republic shall abolish customs duties on imports of products originating in the OCT as from 1 March 1986.

2. By way of derogation from paragraph 1, the Portuguese Republic shall gradually dismantle customs duties on imports originating in the OCT of the products listed in Annex X in accordance with the following timetable:

- on 1 March 1986 each duty shall be reduced to 90% of the basic duty,
- on 1 January 1987 each duty shall be reduced to 80% of the basic duty,
- on 1 January 1988 each duty shall be reduced to 65% of the basic duty,
- on 1 January 1989 each duty shall be reduced to 50% of the basic duty,
- on 1 January 1990 each duty shall be reduced to 40% of the basic duty,
- on 1 January 1991 each duty shall be reduced to 30% of the basic duty,
- the final two 15% reductions shall be made on 1 January 1992 and 1 January 1993.

3. For the purpose of applying the duties calculated in accordance with paragraph 1 they shall be rounded down to one decimal place.

Article 12

1. The basic duty for each product to which the successive reductions provided for in Article 11 (2) shall be applied shall be the duty actually applied by the Portuguese Republic *vis-à-vis* the OCT on 1 January 1985.

2. By way of derogation from paragraph 1, the Portuguese Republic shall dismantle customs duties on the products listed in Annex XI starting from the basic duties indicated in that Annex, provided the said duties are higher than the duties actually applied by the Portuguese Republic *vis-à-vis* the OCT on 1 January 1985.

Article 13

Should the Portuguese Republic suspend customs duties on imports from the Community as constituted on 31 December

1985 or reduce them more rapidly than envisaged in the timetable laid down, it shall also suspend or reduce by the same percentage the customs duties applying to like products originating in the OCT, other than products listed in Annex X (B).

Article 14

1. Charges having equivalent effect to customs duties applied by the Portuguese Republic to imports originating in the OCT shall be abolished on 1 March 1986.

2. The following charges applied by the Portuguese Republic to trade with the OCT shall be dismantled in accordance with the timetable indicated:

(a) the 0,4% *ad valorem* charge applied:

- to goods imported temporarily,
- to reimported goods (other than containers),
- to goods imported under inward processing arrangements allowing drawback of duties paid on the import goods following export of the products obtained,

shall be:

- reduced to 0,2% on 1 January 1987, and
 - abolished on 1 January 1988;
- b) the 0,9 *ad valorem* charge applied to goods imported for home use shall be:
- reduced to 0,6% on 1 January 1989,
 - reduced to 0,3% on 1 January 1990, and
 - abolished on 1 January 1991.

Article 15

1. As of 1 March 1986, the Portuguese Republic shall abolish customs duties of a fiscal nature or the fiscal component of customs duties existing at that date on imports from the OCT.

2. In the case of the products listed in Annex XII, the customs duties of a fiscal nature or fiscal component of customs duties applied by the Portuguese Republic shall be eliminated in accordance with the timetable laid down in Article 11 (2).

3. Should the Portuguese Republic use the option open to it under Article 196 (3) of the Act of Accession of replacing a customs duty of a fiscal nature or fiscal component of a customs duty by an internal charge, such component as is not covered by that internal charge shall represent the basic duty to which the successive reductions shall be applied. It shall be dismantled in trade with the OCT in accordance with the timetable laid down in Article 11 (2).

Article 16

Until 31 December 1987, the Portuguese Republic shall retain quantitative restrictions on imports from the OCT of motor vehicles subject to the special arrangements agreed between the Community and the Portuguese Republic in accordance with Protocol No 18 to the Act of Accession.

Article 17

For the products covered by Regulation (EEC) No 3033/80 and originating in the OCT, the Portuguese Republic:

- as from 1 March 1986, shall dismantle the customs duty constituting the fixed component of the charge in accordance with the timetable indicated in Article 11 (2), starting from the basic duty indicated in Annex XIII,
- in respect of the variable component of the charge, shall apply the preferential rates provided for in the Agreement as from the date in the first year of the second stage of the transitional arrangements on which the second-stage rules come into force in respect of the commodities whose marketing year starts the latest.

Section II

Products listed in Annex II to the Treaty establishing the European Economic Community

Article 18

1. For products listed in Annex II to the Treaty establishing the European Economic Community, starting on 1 March 1986 and subject to the special provisions laid down below, the Portuguese Republic shall apply a duty which reduces the difference between the basic duty and the preferential duty in accordance with the following timetable:

- on 1 March 1986 the difference shall be reduced to 90,9% of the initial difference,
- on 1 January 1987 the difference shall be reduced to 81,8% of the initial difference,
- on 1 January 1988 the difference shall be reduced to 72,7% of the initial difference,
- on 1 January 1989 the difference shall be reduced to 63,6% of the initial difference,
- on 1 January 1990 the difference shall be reduced to 54,5% of the initial difference,
- on 1 January 1991 the difference shall be reduced to 45,4% of the initial difference,

- on 1 January 1992 the difference shall be reduced to 36,3% of the initial difference,
- on 1 January 1993 the difference shall be reduced to 27,2% of the initial difference,
- on 1 January 1994 the difference shall be reduced to 18,1% of the initial difference,
- on 1 January 1995 the difference shall be reduced to 9,0% of the initial difference.

The Portuguese Republic shall apply the preferential rates in full as from 1 January 1996.

2. The Portuguese Republic shall postpone implementation of the preferential arrangements for olive oil, oil seeds and oleaginous fruits falling within Regulation No 136/66/EEC, and for products derived therefrom, until 31 December 1990.

3. The Portuguese Republic shall postpone implementation of the preferential arrangements for products covered by the following Regulations until the beginning of the second stage as defined in Article 260 of the Act of Accession:

- Regulation (EEC) No 804/68 on the common organization of the market in milk and milk products,
- Regulation (EEC) No 805/68 on the common organization of the market in beef and veal,
- Regulation (EEC) No 1035/72 on the common organization of the market in fruit and vegetables,
- Regulation (EEC) No 2727/75 on the common organization of the market in cereals,
- Regulation (EEC) No 2759/75 on the common organization of the market in pigmeat,
- Regulation (EEC) No 2771/75 on the common organization of the market in eggs,
- Regulation (EEC) No 2777/75 on the common organization of the market in poultrymeat,
- Regulation (EEC) No 1418/76 on the common organization of the market in rice,
- Regulation (EEC) No 337/79 on the common organization of the market in wine.

Glucose and lactose falling within Regulation (EEC) No 2730/75 and ovalbumin falling within Regulation (EEC) No 2783/75 shall be subject to the transitional arrangements applying to the corresponding agricultural products.

4. Starting on 1 March 1986, the Portuguese Republic shall apply to fishery products falling within headings or subheadings 03.01, 03.02, 03.03, 05.15 A, 16.04, 16.05 and 23.01 B of the Common Customs Tariff a duty which reduces the difference between the basic duty and the preferential duty in accordance with the following timetable:

- on 1 March 1986 the difference shall be reduced to 87,5% of the initial difference,

- on 1 January 1987 the difference shall be reduced to 75,0% of the initial difference,

- on 1 January 1988 the difference shall be reduced to 62,5% of the initial difference,

- on 1 January 1989 the difference shall be reduced to 50,0% of the initial difference,

- on 1 January 1990 the difference shall be reduced to 37,5% of the initial difference,

- on 1 January 1991 the difference shall be reduced to 25,0% of the initial difference,

- on 1 January 1992 the difference shall be reduced to 12,5% of the initial difference.

The Portuguese Republic shall apply the preferential rates in full as from 1 January 1993.

However, for prepared or preserved sardines falling within subheading 16.04 D of the Common Customs Tariff, starting on 1 March 1986 the Portuguese Republic shall apply a duty which reduces the difference between the basic duty and the preferential duty in accordance with the timetable laid down in paragraph 1.

5. For the purposes of paragraphs 1 and 4 the basic duty shall be that defined in Article 12 (1).

Article 19

The Portuguese Republic shall postpone until the beginning of the second stage as defined in Article 260 of the Act of Accession the application of the non-tariff benefits, and in particular the levy reductions, accorded by the Community to products originating in the OCT.

Article 20

1. Until 31 December 1992, the Portuguese Republic may apply quantitative restrictions to imports of the products listed in Annex XIV originating in the OCT.

2. Until 31 December 1995, the Portuguese Republic may retain quantitative restrictions for imports of the products listed in Annex XV and originating in the OCT.

3. Until 31 December 1990, the Portuguese Republic shall apply quantitative restrictions to imports originating in the OCT of oil seeds, oleaginous fruits, flour from which the oil has not been extracted and all vegetable oils other than olive oil, intended for human consumption on the Portuguese domestic market.

4. Until 31 December 1992, the Portuguese Republic may retain quantitative restrictions for the products listed in Annex XVI and originating in the OCT.

5. The Commission shall determine the rules for implementation of the measures referred to in paragraphs 1 to 4 in accordance with the arrangements established by the Council.

Article 21

In the case of products which are not subject on 1 March 1986 to a common organization of the market, the preferential arrangements concerning the elimination of charges having equivalent effect to customs duties and the

abolition of quantitative restrictions and measures having equivalent effect shall not apply to such charges, restrictions or measures where they form an integral part of a national organization of the market in Portugal at the time of accession.

These provisions shall apply only until a common organization of the market is established for such products or until 31 December 1995, whichever is the earlier, and only in so far as is strictly necessary to ensure the functioning of the national organization.

ANNEX I

List provided for in Article 1 (1)

CCT heading No	Description
28.16	Ammonia, anhydrous or in aqueous solution
29.01	Hydrocarbons
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
31.02	Mineral or chemical fertilizers, nitrogenous
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins)
55.09	Other woven fabrics of cotton
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberized
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized
61.01	Men's and boy's outer garments
61.02	Women's, girls' and infants' outer garments
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter: B. Other
89.02	Vessels specially designed for towing (tugs) or pushing other vessels

ANNEX II

List provided for in Article 4 (1), first indent

Quota No	CCT heading No	Description	Basic quota
1	85.15	<p>Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:</p> <p>A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras:</p> <p>III. Receivers, whether or not incorporating sound recorders or reproducers:</p> <p>b) Other:</p> <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Colour television receivers, the diagonal measurement of the screen of which is: — From more than 42 cm up to and including 52 cm — More than 52 cm 	5 units
2	87.01	<p>Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys:</p> <p>ex B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled:</p> <ul style="list-style-type: none"> — With an engine of a cylinder capacity of 4 000 cm³ or less 	2 units

ANNEX III

List provided for in Article 4 (1), second indent

Quota No	CCT heading No	Description	Basic quota
1	25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	20 tonnes
2	29.03 36.01 36.02 ex 36.04 36.05 36.06	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons: B. Nitrated and nitrosated derivatives: ex I. Trinitrotoluenes and dinitronaphthalenes: — Trinitrotoluenes Propellent powders Prepared explosives, other than propellent powders Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators: — Other than electrical detonators Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) Matches (excluding Bengal matches)	1 tonne
3	39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: I. Polyethylene: ex b) In other forms: — Waste and scrap ex II. Polytetrahaloethylenes: — Waste and scrap ex III. Polysulphohaloethylenes: — Waste and scrap ex IV. Polypropylene: — Waste and scrap ex V. Polyisobutylene: — Waste and scrap VI. Polystyrene and copolymers of styrene: ex b) In other forms: — Waste and scrap VII. Polyvinyl chloride: ex b) In other forms: — Waste and scrap ex VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride: — Waste and scrap	1 tonne

Quota No	CCT heading No	Description	Basic quota
	39.02 (cont'd)	C. ex IX. Polyvinyl acetate: — Waste and scrap ex X. Copolymers of vinyl chloride with vinyl acetate: — Waste and scrap ex XI. Polyvinyl alcohols, acetals and ethers: — Waste and scrap ex XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers: — Waste and scrap ex XIII. Coumarone resins, indene resins and coumarone-indene resins: — Waste and scrap XIV. Other polymerization or copolymerization products: ex b) In other forms: — Waste and scrap	
4	39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06: B. Other: I. Of regenerated cellulose III. Of hardened proteins V. Of other materials: a) Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12 c) Corset busks and similar supports for articles of apparel or clothing accessories ex d) Other: — Excluding airtight clothing affording protection against radiation or radioactive contamination, not combined with breathing apparatus	1 000 ECU
5	ex 58.01 58.02	Carpets, carpeting and rugs, knotted (made up or not), other than hand-made Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not): A. Carpets, carpeting, rugs, mats and matting	0,1 tonne
6	ex 58.04 58.09 60.01	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05): — Of cotton Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs: B. Lace: ex I. Hand-made: — Other than lace made from cotton, wool and man-made textile fibres II. Mechanically made Knitted or crocheted fabric, not elastic nor rubberized: C. Of other textile materials: I. Of cotton	0,5 tonne

Quota No	CCT heading No	Description	Basic quota
	60.05 (cont'd)	<p>A. II. b) 4. hh) Coats, jackets (excluding anoraks, windcheaters, waister jackets and the like) and blazers: 44. Of cotton</p> <p>ijij) Anoraks, windcheaters, waister jackets and the like: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton</p> <p>kk) Ski suits consisting of two or three pieces: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton</p> <p>ll) Other outer garments: 44. Of cotton</p> <p>5. Clothing accessories: ex cc) of other textile materials: — Of cotton</p> <p>B. Other: ex III. Of other textile materials: — Of cotton</p>	
8	61.01	<p>Men's and boys' outer garments</p> <p>A. Garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158; garments of textile fabric of heading No 59.08, 59.11 or 59.12:</p> <p>II. Other: ex a) Coats: — Of cotton</p> <p>ex b) Other: — Of cotton</p> <p>B. Other:</p> <p>I. Industrial and occupational clothing: a) Overalls, including boiler suits and bibs and braces: 1. Of cotton</p> <p>b) Other: 1. Of cotton</p> <p>II. Swimwear: ex b) Of other textile materials: — Of cotton</p> <p>III. Bath robes, dressing gowns, smoking jackets and similar indoor wear: b) Of cotton</p> <p>IV. Parkas; anoraks, windcheaters, waister jackets and the like: b) Of cotton</p> <p>V. Other: a) Jackets (excluding waister jackets) and blazers: 3. Of cotton</p> <p>b) Overcoats, raincoats and other coats; cloaks and capes: 3. Of cotton</p> <p>c) Suits and coordinate suits (excluding ski suits): 3. Of cotton</p> <p>d) Shorts: 3. Of cotton</p>	

Quota No	CCT heading No	Description	Basic quota
	61.01 (cont'd)	B. V. e) Trousers: 3. Of cotton f) Ski suits consisting of two or three pieces: ex 1. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton g) Other garments: 3. Of cotton	
	61.02	Women's, girls' and infants' outer garments: A. Babies' garments; girls' garments up to and including commercial size 86; garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158: I. Babies' garments; girls' garments up to and including commercial size 86: a) Of cotton B. Other: I. Garments of textile fabric of heading No 59.08, 59.11 or 59.12: ex a) Coats: — Of cotton ex b) Other: — Of cotton II. Other: a) Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use): 1. Of cotton b) Swimwear: ex 2. Of other textile materials: — Of cotton c) Bath robes, dressing gowns, bed jackets and similar indoor wear: 2. Of cotton d) Parkas, anoraks, windcheaters, waister jackets and the like: 2. Of cotton e) Other: 1. Jackets (excluding waister jackets) and blazers: cc) Of cotton 2. Coats and raincoats, cloaks and capes: cc) Of cotton 3. Suits and coordinate suits (excluding ski suits), and costumes: cc) Of cotton 4. Dresses: ee) Of cotton 5. Skirts, including divided skirts: cc) Of cotton 6. Trousers: cc) Of cotton 7. Blouses and shirt-blouses: cc) Of cotton 8. Ski suits consisting of two or three pieces: ex aa) Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton 9. Other garments: cc) Of cotton	0,5 tonne

Quota No	CCT heading No	Description	Basic quota
	93.04 <i>(cont'd)</i>	ex A. Sporting and target-shooting guns, rifles and carbines: — Excluding single-barrelled, rifled sporting and target-shooting guns and carbines, and other than ring firing, of a unit value greater than 200 ECU	1 000 ECU
	93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	
	93.06	Parts of arms, including gun barrel blanks, but not including parts of sidearms	
14	93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition	0,1 tonne

ANNEX IV

List provided for in Article 4 (2) second indent

Quota No	CCT Heading number	Description	Basic quota
1	39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: VII. Polyvinyl chloride ⁽¹⁾	0,5 tonne
2	89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter: B. Other: I. Sea-going vessels	20 000 ECU

⁽¹⁾ For products not covered by quota No 3 of Annex III.

ANNEXE V

List provided for in Article 5

CCT heading No	Description	Basic duty ⁽¹⁾
17.04	<p>Sugar confectionery, not containing cocoa:</p> <p>A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances</p> <p>B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p style="padding-left: 20px;">I. Less than 60 %</p> <p style="padding-left: 20px;">II. 60 % or more</p> <p>C. White chocolate</p> <p>D. Other:</p> <p style="padding-left: 20px;">I. Containing no milkfats or containing less than 1,5 % by weight of such fats:</p> <p style="padding-left: 40px;">a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p style="padding-left: 40px;">b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p style="padding-left: 60px;">1. 5 % or more but less than 30 %</p> <p style="padding-left: 60px;">2. 30 % or more but less than 40 %</p> <p style="padding-left: 60px;">3. 40 % or more but less than 50 %:</p> <p style="padding-left: 80px;">aa) Containing no starch</p> <p style="padding-left: 80px;">bb) Other</p> <p style="padding-left: 60px;">4. 50 % or more but less than 60 %</p> <p style="padding-left: 60px;">5. 60 % or more but less than 70 %</p> <p style="padding-left: 60px;">6. 70 % or more but less than 80 %</p> <p style="padding-left: 60px;">7. 80 % or more but less than 90 %</p> <p style="padding-left: 60px;">8. 90 % or more</p> <p style="padding-left: 20px;">II. Other:</p> <p style="padding-left: 40px;">a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p style="padding-left: 40px;">b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p style="padding-left: 60px;">1. 5 % or more but less than 30 %</p> <p style="padding-left: 60px;">2. 30 % or more but less than 50 %</p> <p style="padding-left: 60px;">3. 50 % or more but less than 70 %</p> <p style="padding-left: 60px;">4. 70 % or more</p>	
18.06	<p>Chocolate and other food preparations containing cocoa:</p> <p>A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose:</p> <p style="padding-left: 20px;">I. Less than 65 %</p> <p style="padding-left: 20px;">II. 65 % or more but less than 80 %</p> <p style="padding-left: 20px;">III. 80 % or more</p> <p>B. Ice-cream (not including ice-cream powder) and other ices:</p> <p style="padding-left: 20px;">I. Containing no milkfats or containing less than 3 % by weight of such fats</p> <p style="padding-left: 20px;">II. Containing by weight of milkfats</p> <p style="padding-left: 40px;">a) 3 % or more but less than 7 %</p> <p style="padding-left: 40px;">b) 7 % or more</p>	

⁽¹⁾ These basic duties will be published at a later date in the *Official Journal of the European Communities* ('C' Series)

CCT heading No	Description	Basic duty
18.06 (cont'd)	<p>C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa:</p> <p>I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>II. Other:</p> <p>a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Less than 50 % 2. 50 % or more <p>b) Containing by weight of milkfats:</p> <ol style="list-style-type: none"> 1. 1,5 % or more but less than 3 % 2. 3 % or more but less than 4,5 % 3. 4,5 % or more but less than 6 % 4. 6 % or more <p>D. Other:</p> <p>I. Containing no milkfats or containing less than 1,5 % by weight of such fats:</p> <ol style="list-style-type: none"> a) In immediate packings of a net capacity of 500 g or less b) Other <p>II. Containing by weight of milkfats:</p> <ol style="list-style-type: none"> a) 1,5 % or more but not more than 6,5 %: <ol style="list-style-type: none"> 1. In immediate packings of a net capacity of 500 g or less 2. Other b) More than 6,5 % but less than 26 %: <ol style="list-style-type: none"> 1. In immediate packings of a net capacity of 500 g or less 2. Other c) 26 % or more: <ol style="list-style-type: none"> 1. In immediate packings of a net capacity of 500 g or less 2. Other 	
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> <p>A. Malt extract:</p> <ol style="list-style-type: none"> I. With a dry extract content of 90 % or more by weight II. Other <p>B. Other:</p> <p>I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose)</p> <p>II. Other:</p> <p>a) Containing no milkfats or containing less than 1,5 % by weight of such fats:</p> <ol style="list-style-type: none"> 1. Containing less than 14 % by weight of starch: <ol style="list-style-type: none"> aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Containing by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 11. 5 % or more but less than 60 % 22. 60 % or more 	

CCT heading No	Description	Basic duty
19.02 <i>(cont'd)</i>	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) bb) Other 3. Containing 32 % or more but less than 45 % weight of starch aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 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) bb) Other 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) bb) Other 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) bb) Other 7. Containing 85 % or more by weight of starch b) Containing by weight of milkfats: 1. 1,5 % or more but less than 5 % 2. 5 % or more	
19.03	Macaroni, spaghetti and similar products: A. Containing eggs B. Other: I. Containing no common wheat flour or meal II. Other	
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products): A. Obtained from maize B. Obtained from rice C. Other	
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 B. Matzos C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products D. Other, containing by weight of starch: I. Less than 50 % II. 50 % or more	

CCT heading No	Description	Basic duty
19.08	<p>Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:</p> <p>A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <ul style="list-style-type: none"> I. Less than 30% II. 30% or more but less than 50% III. 50% or more <p>B. Other:</p> <ul style="list-style-type: none"> I. Containing no starch or containing less than 5% by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> a) Less than 70% b) 70% or more II. Containing 5% or more but less than 32% by weight of starch: <ul style="list-style-type: none"> a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) b) Containing 5% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5% by weight of such fats 2. Other c) Containing 30% or more but less than 40% by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5% by weight of such fats 2. Other d) Containing 40% or more by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5% by weight of such fats 2. Other III. Containing 32% or more but less than 50% by weight of starch: <ul style="list-style-type: none"> a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5% by weight of such fats 2. Other b) Containing 5% or more but less than 20% by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5% by weight of such fats 2. Other c) Containing 20% or more by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5% by weight of such fats 2. Other IV. Containing 50% or more but less than 65% by weight of starch: <ul style="list-style-type: none"> a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5% by weight of such fats 2. Other 	

CCT heading No	Description	Basic duty
19.08 (cont'd)	B. IV. b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5% by weight of such fats 2. Other V. Containing 65% or more by weight of starch: a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) b) Other	
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: C. Roasted chicory and other roasted coffee substitutes: II. Other D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes II. Other	
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeast: a) Dried b) Other	
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: I. Maize II. Rice III. Other B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: I. Not stuffed, cooked: a) Dried b) Other II. Stuffed: a) Cooked b) Other C. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3% by weight of such fats II. Containing by weight of milkfats: a) 3% or more but less than 7% b) 7% or more D. Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghurt: a) In powder form, containing by weight or milkfats: 1. Less than 1,5% 2. 1,5% or more b) Other, containing by weight of milkfats: 1. Less than 1,5% 2. 1,5% or more but less than 4% 3. 4% or more	

CCT heading No	Description	Basic duty
21.07 (cont'd)	<p>D. II. Other, containing by weight of milkfats:</p> <ul style="list-style-type: none"> a) Less than 1,5% and containing by weight of milk proteins (nitrogen content \times 6,38): <ul style="list-style-type: none"> 1. Less than 40% 2. 40% or more but less than 55% 3. 55% or more but less than 70% 4. 70% or more b) 1,5% or more <p>E. Cheese fondues</p> <p>G. Other:</p> <p>I. Containing no milkfats or containing less than 1,5% by weight of such fats:</p> <ul style="list-style-type: none"> a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5% by weight of starch 2. Containing by weight of starch: <ul style="list-style-type: none"> aa) 5% or more but less than 32% bb) 32% or more but less than 45% cc) 45% or more b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5% by weight of starch 2. Containing by weight of starch: <ul style="list-style-type: none"> aa) 5% or more but less than 32% bb) 32% or more but less than 45% cc) 45% or more c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5% by weight of starch 2. Containing by weight of starch: <ul style="list-style-type: none"> aa) 5% or more but less than 32% bb) 32% or more but less than 45% cc) 45% or more d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5% by weight of starch 2. Containing by weight of starch: <ul style="list-style-type: none"> aa) 5% or more but less than 32% bb) 32% or more e) Containing 50% or more but less than 85% by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5% by weight of starch 2. Other f) Containing 85% or more by weight of sucrose (including invert sugar expressed as sucrose) <p>II. Containing 1,5% or more but less than 6% by weight of milkfats:</p> <ul style="list-style-type: none"> a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5% by weight of starch 	

CCT heading No	Description	Basic duty
21.07 (cont'd)	<p>G. II. a) 2. Containing by weight of starch:</p> <ul style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more <p>b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ul style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more <p>c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ul style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more <p>d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other <p>e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>III. Containing 6 % or more but less than 12 % by weight of milkfats:</p> <ul style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ul style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): <ul style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) <p>IV. Containing 12 % or more but less than 18 % by weight of milkfats:</p> <ul style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 	

CCT heading No	Description	Basic duty
21.07 (cont'd)	<p>G. IV. 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>c) Containing 15 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>V. Containing 18 % or more but less than 26 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>VI. Containing 26 % or more but less than 45 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more but less than 25 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other c) Containing 25 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>VII. Containing 45 % or more but less than 65 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>VIII. Containing 65 % or more but less than 85 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Other</p> <p>IX. Containing 85 % or more by weight of milkfats</p>	
22.02	<p>Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:</p> <p>B. Other, containing by weight of milkfats:</p> <p>I. Less than 0,2 % II. 0,2 % or more but less than 2 % III. 2 % or more</p>	

CCT heading No	Description	Basic duty
29.04	<p>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>C. Polyhydric alcohols:</p> <p>II. D-Mannitol (mannitol)</p> <p>III. D-Glucitol (sorbitol):</p> <p>a) In aqueous solution:</p> <p>1. Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>2. Other</p> <p>b) Other:</p> <p>1. Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>2. Other</p>	
35.05	<p>Dextrins and dextrin glues; soluble or roasted starches; starch glues:</p> <p>A. Dextrins; soluble or roasted starches</p> <p>B. Glues made from dextrin or from starch, containing by weight of those materials:</p> <p>I. Less than 25 %</p> <p>II. 25 % or more but less than 55 %</p> <p>III. 55 % or more but less than 80 %</p> <p>IV. 80 % or more</p>	
38.12	<p>Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:</p> <p>A. Prepared glazings and prepared dressings:</p> <p>I. With a basis of amylaceous substances, containing by weight of those substances:</p> <p>a) Less than 55 %</p> <p>b) 55 % or more but less than 70 %</p> <p>c) 70 % or more but less than 83 %</p> <p>d) 83 % or more</p>	
38.19	<p>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:</p> <p>T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III:</p> <p>I. In aqueous solution:</p> <p>a) Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>b) Other</p> <p>II. Other:</p> <p>a) Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>b) Other</p>	

ANNEX VI

List provided for in Article 8 (1) (a)

CCT heading No	Description
07.01	Vegetables, fresh or chilled: B. Cabbages, cauliflowers and Brussels sprouts: I. Cauliflowers G. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots: ex II. Carrots and turnips: — Carrots ex H. Onions, shallots and garlic: — Onions and garlic M. Tomatoes
08.02	Citrus fruit, fresh or dried: A. Oranges B. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids: ex II. Other: — Mandarins (including tangerines and satsumas) C. Lemons
08.04	Grapes, fresh or dried: A. Fresh: I. Table grapes
08.06	Apples, pears and quinces, fresh: A. Apples B. Pears
08.07	Stone fruit, fresh: A. Apricots ex B. Peaches, including nectarines: — Peaches

ANNEX VII

List provided for in Article 8 (1) (b)

CCT heading No	Description
01.03	Live swine: A. Domestic species: II. Other
02.01	Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen: A. Meat: III. Of swine: a) Of domestic swine B. Offals: II. Other: c) Of domestic swine
02.04	Other meat and edible meat offals, fresh, chilled or frozen: ex A. Of domestic pigeons and domestic rabbits: — Meat of domestic rabbits
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked: A. Subcutaneous pig fat: ex I. Fresh, chilled, frozen, salted or in brine: — Fresh, chilled or frozen II. Dried or smoked ex B. Pig fat, other than that falling within subheading A: — Fresh, chilled, frozen, dried or smoked
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked: B. Meat and edible meat offals of domestic swine
11.01	Cereal flours: A. Wheat or meslin flour
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. Cereal groats and cereal meal B. Hulled grains (shelled or husked), whether or not sliced or kibbled C. Pearled grains D. Grains not otherwise worked than kibbled E. Rolled grains; flaked grains: I. Barley and oats: a) Rolled II. Other cereals: ex a) Wheat — Rolled ex b) Rye — Rolled

CCT heading No	Description
11.02 (cont'd)	E. II. ex c) Maize: — Rolled d) Other: ex 2. Other: — Rolled
11.08	Starches; inulin: A. Starches: III. Wheat starch
11.09	Wheat gluten, whether or not dried
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted: A. Lard and other pig fat
16.01	Sausages and the like, of meat, meat offal or animal blood
16.02	Other prepared or preserved meat or meat offal: A. Liver: II. Other B. Other: III. Other: a) Containing meat or offal of domestic swine

ANNEX VIII

List provided for in Article 8 (3)

CCT heading No	Description
03.01	<p>Fish, fresh (live or dead), chilled or frozen:</p> <p>B. Saltwater fish:</p> <p>I. Whole, headless or in pieces:</p> <p>h) Cod (<i>Gadus morhua</i>, <i>Boreogadus saida</i>, <i>Gadus ogac</i>):</p> <p>1. Fresh or chilled</p> <p>p) Anchovies (<i>Engraulis spp.</i>):</p> <p>1. Fresh or chilled</p> <p>t) Hake (<i>Merluccius spp.</i>):</p> <p>1. Fresh or chilled</p> <p>2. Frozen</p> <p>u) Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)</p> <p>ex v) Other:</p> <p>— Horse mackerel (<i>Trachurus trachurus</i>), fresh or chilled</p> <p>II. Fillets:</p> <p>ex a) Fresh or chilled:</p> <p>— Of Cod (<i>Gadus morhua</i>, <i>Boreogadus saida</i>, <i>Gadus ogac</i>)</p> <p>b) Frozen:</p> <p>9. Of hake (<i>Merluccius spp.</i>)</p>
03.02	<p>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:</p> <p>A. Dried, salted or in brine:</p> <p>I. Whole, headless or in pieces:</p> <p>ex b) Cod (<i>Gadus morhua</i>, <i>Boreogadus saida</i>, <i>Gadus ogac</i>):</p> <p>— Not dried, salted or in brine</p>
03.03	<p>Crustaceans or molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:</p> <p>A. Crustaceans:</p> <p>III. Crabs and freshwater crayfish:</p> <p>ex b) Other:</p> <p>— Spinous spider crab (<i>Maia squinado</i>), fresh (live)</p> <p>B. Molluscs:</p> <p>IV. Other:</p> <p>b) Other:</p> <p>ex 2. Other:</p> <p>— Venus clam (<i>Venus gallina</i>), fresh or chilled</p>

ANNEX IX

List provided for in Article 10 (4)

CCT heading No	Description	Rate (%)
02.01	<p>Meat and edible offals of the animal falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:</p> <p>A. Meat:</p> <p> II. Of bovine animals:</p> <p> a) Fresh or chilled</p> <p> III. Of swine:</p> <p> a) Of domestic swine:</p> <p> ex 1. Carcasses or half-carcasses:</p> <p> — Fresh or chilled</p> <p> ex 2. Legs and parts thereof:</p> <p> — Fresh or chilled</p> <p> ex 3. Fore-ends or shoulders; parts thereof:</p> <p> — Fresh or chilled</p> <p> ex 4. Loins and parts thereof:</p> <p> — Fresh or chilled</p> <p> ex 5. Bellies and parts thereof:</p> <p> — Fresh or chilled</p> <p> ex 6. Other:</p> <p> bb) Other:</p> <p> — Fresh or chilled</p> <p> ex b) Other:</p> <p> — Fresh or chilled</p>	<p></p> <p></p> <p>20</p> <p></p> <p>20</p> <p>20</p> <p>20</p> <p>20</p> <p>20</p> <p>20</p> <p>20</p> <p>20</p> <p>20</p>
04.01	<p>Milk and cream, fresh, not concentrated or sweetened:</p> <p>A. Of a fat content, by weight, not exceeding 6%:</p> <p> I. Yoghurt, kephir, curdled milk, whey, buttermilk and other fermented or acidified milk:</p> <p> ex a) In immediate packings of a net capacity of two litres or less:</p> <p> — Yoghurt</p>	<p></p> <p></p> <p></p> <p></p> <p>12,5</p>
04.05	<p>Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:</p> <p>A. Eggs in shell, fresh or preserved:</p> <p> I. Poultry eggs:</p> <p> ex b) Other:</p> <p> — Of hens</p>	<p></p> <p></p> <p></p> <p>9</p>
09.01	<p>Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:</p> <p>A. Coffee:</p> <p> II. Roasted:</p> <p> a) Not freed of caffeine</p>	<p></p> <p></p> <p>19</p>
19.03	<p>Macaroni, spaghetti and similar products:</p> <p>B. Other</p>	<p></p> <p>12</p>
20.02	<p>Vegetables prepared or preserved otherwise than by vinegar or acetic acid:</p> <p>ex C. Tomatoes:</p> <p> — Tomato concentrate, with a dry matter content of more than 30% by weight, in hermetically sealed containers</p>	<p></p> <p></p> <p>10</p>

CCT heading No	Description	Rate (%)
21.04	Sauces; mixed condiments and mixed seasonings: B. Sauces with a basis of tomato purée	9
21.07	Food preparations not elsewhere specified or included: D. Prepared yoghurt; prepared milk in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghurt: b) Other	12,5
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: C. Spirituous beverages: I. Rum, arrack and tafia, in containers holding: ex a) Two litres or less: — Rum ex b) More than two litres: — Rum	39,1 Pta/litre 39,1 Pta/litre
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: ex IV. Polypropylene: — In strips, of a width exceeding 0,1 mm VII. Polyvinyl chloride: ex b) In other forms: — In tubes	10,5 10,5
39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06: B. Other: V. Of other materials: ex d) Other: — Plates with a diameter of between 17 and 21 cm and 'glasses' of polystyrene — Bags, sachets and similar articles, of polyethylene — Containers other than carboys, bottles and jars of polystyrene — Tube and pipe fittings, and finished pipes of polyvinyl chloride	15 10,5 15 10,5
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric: ex A. Of artificial plastic sheeting: — Bags of polyethylene sheeting	10,5
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets: A. Paper and paperboard, corrugated ex B. Other: — Creped household paper of a weight per m ² of 15 g or more and less than 50 g	14 12,5

CCT heading No	Description	Rate (%)
ex 48.14	Writing blocks, envelopes, letter cards, plain postcards correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery: — Writing blocks	15
48.15	Other paper and paperboard, cut to size or shape: ex B. Other: — Toilet paper in rolls — Paper in strips or rolls for office machines and the like	12 12
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like: ex A. Boxes, bags and other packing containers: — Boxes, of corrugated paper or paperboard — Bags and sacks, of kraft paper — Boxes for cigars and cigarettes	15 11 14
ex 48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard: — Memorandum blocks and exercise books	13
ex 48.19	Paper or paperboard labels, whether or not printed or gummed: — Labels of all kinds, excluding cigar bands	14,5
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding: B. Napkins and napkin liners for babies: ex I. Not put up for retail sale: — Of cellulose wadding ex II. Other: — Of cellulose wadding ex D. Bed linen, table linen, toilet linen (including handkerchiefs and cleaning tissues) and kitchen linen; garments: — Hand towels and table napkins ex E. Sanitary towels and tampons: — Sanitary towels, of cellulose wadding F. Other: ex I. Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale: — Napkins and napkin liners of a kind used for hygienic purposes, of cellulose wadding ex II. Other: — Napkins and napkin liners of a kind used for hygienic purposes, of cellulose wadding	14 14 14 14 14 14 14
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass: — Excluding containers of a kind commonly used for the conveyance or packing of goods made from glass tubing of a thickness of less than 1 mm and stoppers and other closures	9
ex 76.08	Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium: — Doors, windows, and door and window frames — Plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium alloy	8,4 8,4

CCT heading No	Description	Rate (%)
94.03	Other furniture and parts thereof: ex B. Other: — Beds of base metal — Shelving and parts thereof, of base metal	13 11,5
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows): A. Articles of bedding of similar furnishing of expanded, foam or sponge artificial plastic material, whether or not covered ex B. Other: — Mattress supports, mattresses and pillows	12 13

ANNEX X

List provided for in Article 11 (2)

A. Sensitive products *vis-à-vis* the Community, as presently constituted

CCT heading No	Description
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material
05.05	Fish waste
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down; not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products
05.09	Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells
05.13	Natural sponges
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption: ex B. Other: — Sinews and tendons; parings and similar waste, of raw hides or skins
09.03	Maté
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: A. Vegetable saps and extracts B. Pectic substances, pectinates and pectates: ex I. Dry: — Pectates ex II. Other: — Pectates C. Agar-agar and other mucilages and thickeners, derived from vegetable products

CCT heading No	Description
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks
14.05	Vegetable products not elsewhere specified or included
15.05	Wool grease and fatty substances derived therefrom (including lanolin)
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)
15.08	Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
15.10	Fatty acids; acid oils from refining; fatty alcohols
15.11	Glycerol and glycerol lyes
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured
15.16	Vegetable waxes, whether or not coloured
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
17.04	Sugar confectionery, not containing cocoa
18.03	Cocoa paste (in bulk or in block), whether or not defatted
18.04	Cocoa butter (fat or oil)
18.05	Cocoa powder, unsweetened
18.06	Chocolate and other food preparations containing cocoa
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
19.03	Macaroni, spaghetti and similar products
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)
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
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
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

CCT heading No	Description
21.03	Mustard flour and prepared mustard
21.04	Sauces; mixed condiments and mixed seasonings
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts C. Prepared baking powders
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked C. Ice-cream (not including ice-cream powder) and other ices D. Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes E. Cheese fondues G. Other
22.01	Waters, including spa waters and aerated waters; ice and snow: A. Spa waters, natural or artificial; aerated waters
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07
22.03	Beer made from malt
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts
22.08	Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80% vol or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: ex A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength: — Excluding alcohol obtained from the agricultural products listed in Annex II to the EEC Treaty B. Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80% vol or higher
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: A. Spirits (other than those of heading No 22.08), in containers holding: ex I. Two litres or less: — Excluding alcohol obtained from the agricultural products listed in Annex II to the EEC Treaty ex II. More than two litres: — Excluding alcohol obtained from the agricultural products listed in Annex II to the EEC Treaty B. Compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages C. Spirituous beverages: I. Rum, arrack and tafia II. Gin III. Whisky IV. Vodka, with an alcoholic strength of 45,4% vol or less and plum, pear or cherry spirit (excluding liqueurs) ex V. Other: — On a cereal base

CCT heading No	Description
24.02	Manufactured tobacco; tobacco extracts and essences
28.01	Halogens (fluorine, chlorine, bromine and iodine): B. Chlorine
28.03	Carbon (including carbon black)
28.54	Hydrogen peroxide (including solid hydrogen peroxide)
29.01	<p>Hydrocarbons:</p> <p>A. Acyclic:</p> <p>ex I. For use as power or heating fuels: — Excluding acetylene</p> <p>ex II. For other purposes: — Excluding acetylene</p> <p>B. Cyclanes and cyclenes:</p> <p>I. Azulene and its alkyl derivatives</p> <p>II. Other:</p> <p>ex a) For use as power or heating fuels: — Excluding decahydronaphthalene</p> <p>ex b) For other purposes: — Excluding decahydronaphthalene</p> <p>C. Cycloterpenes</p> <p>D. Aromatic:</p> <p>I. Benzene, toluene and xylenes</p> <p>II. Styrene</p> <p>III. Ethylbenzene</p> <p>IV. Cumene (isopropylbenzene)</p> <p>ex V. Naphthalene and anthracene: — Anthracene</p> <p>VI. Biphenyl and terphenyls</p> <p>ex VII. Other: — Excluding tetrahydronaphthalene</p>
29.04	<p>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>C. Polyhydric alcohols:</p> <p>II. D-Mannitol (mannitol)</p> <p>III. D-Glucitol (sorbitol)</p>
29.10	<p>Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>ex B. Other: — Methylglucosides</p>
29.14	<p>Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>A. Saturated acyclic monocarboxylic acids:</p> <p>ex XI. Other: — Esters of D-Glucitol (sorbitol)</p> <p>B. Unsaturated acyclic monocarboxylic acids:</p> <p>ex IV. Other: b) Other: — Esters of D-Glucitol (sorbitol)</p>

CCT heading No	Description
29.15	<p>Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>A. Acyclic polycarboxylic acids: ex V. Other: — Itaconic acid and its salts and esters</p> <p>C. Aromatic polycarboxylic acids: I. Phthalic anhydride ex III. Other: — Dibutyl phthalates (ortho) — Dioctyl orthophthalates — Diisooctyl, diisononyl and diisodecyl phthalates — Other esters of diiso-butyl</p>
29.16	<p>Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>A. Carboxylic acids with alcohol function: I. Lactic acid and its salts and esters III. Tartaric acid and its salts and esters IV. Citric acid and its salts and esters V. Gluconic acid and its salts and esters ex VIII. Other: — Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid and their salts and esters</p>
29.23	<p>Single or complex oxygen — function amino-compounds:</p> <p>D. Amino-acids I. Lysine and its esters, and their salts III. Glutamic acid and its salts</p>
29.35	<p>Heterocyclic compounds; nucleic acids:</p> <p>ex Q. Other: — Anhydride compounds of D-Glucitol (sorbitol) (e.g. sorbitans), excluding maltol and isomatol — Lactones which are internal esters of hydroxy acids and gluconic acid derivatives — Intermediary products of the chemical processing of penicillin in the antibiotics falling within tariff subheading 29.44 A or C</p>
29.38	<p>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:</p> <p>B. Vitamins, unmixed, whether or not in aqueous solution: ex II. Vitamins B₂, B₃, B₆, B₁₂ and H — Vitamin B₁₂ IV. Vitamin C</p>
29.43	<p>Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos 29.39, 29.41 and 29.42:</p> <p>ex B. Other: — Levulose — Levulose salts and esters — Sorbose and its salts and esters</p>

CCT heading No	Description
29.44	Antibiotics: ex A. Penicillins: — Excluding those requiring more than 15,3 kg of white sugar to produce one kilogram ex C. Other antibiotics: — Oxytetracyclin and erythromycin and their salts
30.03	Medicaments (including veterinary medicaments): A. Not put up in forms or in packings of a kind sold by retail: II. Other B. Put up in forms or in packings of a kind sold by retail: II. Other: a) Containing penicillin, streptomycin or their derivatives ex b) Other: — Containing antibiotics or their derivatives other than those listed under subheading B. II. a); insulin, gold salts for the treatment of tuberculosis, organo-arsenous products for the treatment of syphilis and products for the treatment of leprosy,
31.02	Mineral or chemical fertilizers, nitrogenous: A. Natural sodium nitrate ex C. Other: — Excluding ammonium nitrate in packages of a gross weight of not less than 45 kg, calcium nitrate having a nitrogen content of not more than 16 %, calcium nitrate and magnesium nitrate
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter: A. Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; solutions as defined by Note 4 to this Chapter: I. Pearl essence ex II. Other: — Excluding non-precious metals in paste form used in the manufacture of paints ex B. Stamping foils: — Common metal-based C. Dyes or other colouring matter in forms or packings of a kind sold by retail
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements
32.13	Writing ink, printing ink and other inks: B. Printing ink C. Other inks
ex 34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap: — Ethoxylates

CCT heading No	Description
35.01	Casein, caseinates and other casein derivatives; casein glues:
35.02	Albumins, albuminates and other albumin derivatives: A. Albumins: II. Other: (a) Ovalbumin and lactalbumin
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg
35.07	Enzymes; prepared enzymes not elsewhere specified or included
ex 37.03	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed: — Printing paper
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of amylaceous substances
38.19	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: Q. Foundry core binders based on synthetic resins T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III X. Other
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): ex A. Ion exchangers: — Phenoplasts, excluding those of the Novolak type C. Other: I. Phenoplasts: ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: — Resins, excluding those of the Novolak type ex b) In other forms: — Plates, sheets or strip, rigid, weighing more than 160 g/m ² , whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m ² , not printed II. Aminoplasts: ex b) In other forms: — Plates, sheets or strip, rigid, weighing more than 160 g/m ² , whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m ² , not printed

CCT heading No	Description
39.01 (cont'd)	<p>C. III. Alkyds and other polyesters:</p> <p>ex a) In one of the forms mentioned in Note 3 (d) to this Chapter:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex b) Other:</p> <ul style="list-style-type: none"> — Non alkydic polyesters, unsaturated, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter, for polyurethanes, other than for moulding or extruding <p>ex IV. Polyamides:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex V. Polyurethanes:</p> <ul style="list-style-type: none"> — In one of the forms mentioned in Note 3 (a) and (b) to this Chapter — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex VI. Silicones:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex VII. Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed — Resins, other than epoxide resins, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter: <ul style="list-style-type: none"> — Polyether alcohols — Systems for polyurethanes
39.02	<p>Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):</p> <p>C. Other:</p> <p>I. Polyethylene:</p> <p>a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter:</p> <p>ex b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions — Waste and scrap <p>ex II. Polytetrahaloethylenes:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions

CCT heading No	Description
39.02 (cont'd)	<p>C. ex III. Polysulphohaloethylenes:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex IV. Polypropylene:</p> <ul style="list-style-type: none"> — In one of the forms mentioned in Note 3 (a) and (b) to this Chapter, and waste and scrap — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex V. Polyisobutylene:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>VI. Polystyrene and copolymers of styrene:</p> <p>ex b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>VII. Polyvinyl chloride:</p> <p>a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter</p> <ul style="list-style-type: none"> — Products for moulding — Emulsion-type resins for pastes <p>ex b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex IX. Polyvinyl acetate:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex X. Copolymers of vinyl chloride with vinyl acetate:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex XI. Polyvinyl alcohols, acetals and ethers:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>XIV. Other polymerization or copolymerization products:</p> <p>ex b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions

CCT heading No	Description
39.03	<p>Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plastized or not (for example, collodions, celluloid); vulcanized fibre:</p> <p>B. Other:</p> <p>I. Regenerated cellulose:</p> <p>b) Other:</p> <p>ex 1. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed <p>II. Cellulose nitrates:</p> <p>b) Plasticized:</p> <p>1. With camphor or otherwise (for example, celluloid):</p> <p>ex aa) Film in rolls or in strips, for cinematography or photography:</p> <ul style="list-style-type: none"> — Of celluloid — Other, rigid, weighing more than 160 g/m², whether or not printed — Of a weight not exceeding 160 g/m², not printed <p>ex bb) Other:</p> <ul style="list-style-type: none"> — Plates, sheets, strips or tubes, of celluloid — Other plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², whether or not printed <p>III. Cellulose acetates:</p> <p>b) Plasticized:</p> <p>ex 2. Film in rolls or in strips, for cinematography or photography:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed — Rigid, weighing more than 160 g/m², whether or not printed <p>ex 3. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed <p>4. Other:</p> <p>ex bb) Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed <p>IV. Other cellulose esters:</p> <p>b) Plasticized:</p> <p>ex 2. Film in rolls or in strips, for cinematography or photography:</p> <ul style="list-style-type: none"> — Rigid, weighing more than 160 g/m², whether or not printed — Of a weight not exceeding 160 g/m², not printed

CCT heading No	Description
39.03 (cont'd)	<p>B. IV. b) ex 3. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed <p>4. Other:</p> <p>ex bb) Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed <p>V. Cellulose ethers and other chemical derivatives of cellulose:</p> <p>b) Plasticized:</p> <p>2. Other:</p> <p>ex aa) Ethylcellulose:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed <p>bb) Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed <p>ex VI. Vulcanized fibre:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed, of artificial plastic materials
39.06	<p>Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:</p> <p>B. Other:</p> <p>I. Starches, esterified or etherified</p> <p>ex II. Other:</p> <ul style="list-style-type: none"> — Dextrans — Heteropolysaccharine — Other, excluding linoxyn
39.07	<p>Articles of materials of the kinds described in heading Nos 39.01 to 39.06:</p> <p>A. Articles for technical uses, for use in civil aircraft</p> <p>B. Other:</p> <p>ex I. Of regenerated cellulose:</p> <ul style="list-style-type: none"> — Excluding: artificial sausage casings; floor coverings; fans and hand screens, comprising sheets of plastic materials and frames and handles of all materials, except for precious metals; corset busks and similar supports for articles of apparel or clothing accessories; articles of clothing <p>ex II. Of vulcanized fibre:</p> <ul style="list-style-type: none"> — Excluding: fans and hand screens comprising sheets of plastic materials and frames and handles of all materials, except for precious metals; corset busks and similar supports for articles of apparel or clothing accessories <p>ex III. Of hardened proteins:</p> <ul style="list-style-type: none"> — Excluding: artificial sausage casings; fans and hand screens comprising sheets of plastic materials and frames and handles of all materials, except for precious metals

CCT heading No	Description
39.07 (cont'd)	<p>B. ex IV. Of chemical derivatives of rubber:</p> <p>— Excluding: floor coverings; fans and hand screens, comprising sheets of plastic materials and frames and handles of all materials except for precious metals; corset busks and similar supports for articles of apparel or clothing accessories; articles of clothing</p> <p>V. Of other materials:</p> <p>a) Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12</p> <p>ex d) Other:</p> <p>— Excluding: artificial sausage casings; floor coverings; articles of clothing</p>
ex 40.10	<p>Transmission, conveyor or elevator belts or belting, of vulcanized rubber:</p> <p>— Excluding transmission belts or belting, of trapezoidal cross-section</p>
40.11	<p>Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:</p> <p>ex A. Solid or cushion tyres and interchangeable tyre treads:</p> <p>— Interchangeable tyre treads weighing up to 20 kg each</p> <p>B. Other:</p> <p>ex I. Pneumatic tyres for use on civil aircraft:</p> <p>— Weighing up to 20 kg each</p> <p>ex II. Other:</p> <p>— Weighing up to 20 kg each</p>
42.02	<p>Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric:</p> <p>ex A. Of artificial plastic sheeting:</p> <p>— Excluding cigar and cigarette cases, match holders, tobacco-pouches, trunks, suit-cases and valises, cases and similar articles for holding toiletries</p> <p>ex B. Of other materials:</p> <p>— Excluding cigar and cigarette cases, match holders, tobacco-pouches, trunks, suit-cases and valises, cases and similar articles for holding toiletries</p>
44.14	<p>Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm</p>
48.11	<p>Wallpaper and lincrusta; window transparencies of paper</p>
48.13	<p>Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes</p>
48.15	<p>Other paper and paperboard, cut to size or shape:</p> <p>ex B. Other:</p> <p>— Toilet paper</p>
48.16	<p>Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like:</p> <p>ex A. Boxes, bags and other packing containers of paper or paperboard:</p> <p>— Boxes, bags and other packing containers, printed, and boxes and casks, not printed</p>

CCT heading No	Description
48.21	<p>Other articles of paper pulp, paper, paperboard or cellulose wadding:</p> <p>ex A. Perforated paper and paperboard for Jacquard and similar machines: — Of paper, of a weight not exceeding 106 g/m², not printed</p> <p>B. Napkins and napkin liners, for babies: ex I. Not put up for retail sale: — Of paper pulp, cellulose wadding or unprinted paper ex II. Other: — Of paper pulp, cellulose wadding or unprinted paper</p> <p>ex D. Bed linen, table linen, toilet linen (including handkerchiefs and cleaning tissues) and kitchen linen; garments: — Of paper pulp, cellulose wadding or unprinted paper</p> <p>ex E. Sanitary towels and tampons: — Of paper pulp, cellulose wadding or unprinted paper</p> <p>F. Other: ex I. Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale: — Of paper pulp, cellulose wadding or unprinted paper ex II. Other: — Of paper pulp, cellulose wadding or unprinted paper, excluding cards for statistical machines and chart paper for recording equipment</p>
ex 49.09	<p>Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings: — Picture postcards, cut to shape or in sheets</p>
49.10	<p>Calendars of any kind, of paper or paperboard, including calendar blocks</p>
49.11	<p>Other printed matter, including printed pictures and photographs: ex B. Other: — excluding printed pictures and photographs, meteorological and scientific charts; communications, theses, dissertations and reports on scientific, literary and artistic subjects not falling within heading No 49.01, published by official bodies or cultural institutions, printed in any language and trade and tourist advertising books</p>
51.04	<p>Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02:</p> <p>A. Woven fabrics of synthetic textile fibres: I. For tyres: — Excluding materials of monofil and artificial straw falling within heading No 51.02 II. Fabrics containing elastomeric yarn: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex IV. Other: — Excluding materials of monofil and artificial straw falling within heading No 51.02</p> <p>B. Woven fabrics of regenerated textile fibres: ex I. For tyres: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex II. Fabrics containing elastomeric yarn: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex III. Other: — Excluding materials of monofil and artificial straw falling within heading No 51.02</p>

CCT heading No	Description
56.01	<p>Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:</p> <p>ex A. Synthetic textile fibres:</p> <p>— With the exception of polyester</p>
56.02	<p>Continuous filament tow for the manufacture of man-made fibres (discontinuous):</p> <p>A. Of synthetic textile fibres</p>
56.03	<p>Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning:</p> <p>A. Of synthetic textile fibres</p>
56.04	<p>Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:</p> <p>A. Synthetic textile fibres</p>
56.05	<p>Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:</p> <p>ex A. Of synthetic textile fibres:</p> <p>— Fancy yarn</p> <p>ex B. Of regenerated textile fibres:</p> <p>— Fancy yarn</p>
58.04	<p>Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05):</p> <p>— Of silk, of man-made fibres and of wool or of fine animal hair</p>
58.05	<p>Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06:</p> <p>A. Narrow woven fabrics:</p> <p>I. Pile fabrics or chenille fabrics:</p> <p>ex a) Of man-made fibres or of cotton:</p> <p>— Of man-made fibres</p> <p>b) Of silk, of noil silk or of other waste silk</p>
58.07	<p>Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:</p> <p>ex A. Braids of a width of 5 cm or less, of man-made fibres (including monofil or strip of heading No 51.01 or 51.02), of flax, or ramie or of vegetable textile fibres of Chapter 57:</p> <p>— Of silk or man-made fibres, without metals</p> <p>ex B. Other:</p> <p>— Of silk or man-made fibres, without metals</p>
58.08	<p>Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:</p> <p>ex A. Tulle or other net fabrics not comprised in B below:</p> <p>— Of man-made fibres</p> <p>ex B. Knotted net fabrics:</p> <p>— Of man-made fibres</p>
58.09	<p>Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs:</p> <p>ex A. Tulle and other net fabrics:</p> <p>— Of man-made fibres</p>

CCT heading No	Description
58.09 (cont'd)	B. Lace: ex I. Hand-made: — Of man-made fibres ex II. Mechanically made: — Of man-made fibres
59.02	Felt and articles of felt, whether or not impregnated or coated: ex A. Felt in the piece or simply cut to rectangular shape: — Rugs, carpets and runners ex B. Other: — Rugs, carpets and runners
ex 59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not: — Weighing more than 1 400 g/m ²
ex 59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like: — Impregnated or coated textile fabrics of a weight not exceeding 1 400 g/m ²
ex 59.13	Elastic fabrics trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads: — of a width not exceeding 50 cm, excluding those of the wool of fine animal hair
60.01	Knitted or crocheted fabric, not elastic nor rubberized: A. Of wool or of fine animal hair B. Of man-made fibres C. Of other textile materials: I. Of cotton ex II. Of other textile materials: — Excluding those of silk
61.06	Shawls, scarves, mufflers, mantillas, veils and the like: A. Of silk or of noil or other waste silk B. Of synthetic textile fibres C. Of regenerated textile fibres
64.05	Parts of footwear, removable in-soles, hose protectors and heel cushions, of any material except metal: ex A. Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles: — Of rubber or artificial plastic materials ex B. Other: — Of rubber or artificial plastic materials
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No 68.01 or within Chapter 69
68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:

CCT heading No	Description
68.04 (cont'd)	B. Other: <ul style="list-style-type: none"> I. Of agglomerated abrasives: <ul style="list-style-type: none"> ex a) Made of natural or synthetic diamonds: <ul style="list-style-type: none"> — Artificial, excluding millstones, etc. ex b) Other: <ul style="list-style-type: none"> — Artificial, excluding millstones, etc. ex II. Other: <ul style="list-style-type: none"> — Artificial, excluding millstones, etc.
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, or paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles: <ul style="list-style-type: none"> ex B. Other: <ul style="list-style-type: none"> — Of a thickness greater than 5 mm but no greater than 10 mm
ex 70.05	Unworked drawn or blown glass (including flashed glass), in rectangles: <ul style="list-style-type: none"> — Of a thickness no greater than 3 mm
ex 70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked: <ul style="list-style-type: none"> — Not wired, of a thickness no greater than 5 mm
70.08	Safety glass consisting of toughened or laminated glass, shaped or not
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass: <ul style="list-style-type: none"> A. Articles for electrical lighting fittings: <ul style="list-style-type: none"> ex I. Facetted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers: <ul style="list-style-type: none"> — Of coloured, matt, irised, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts ex II. Other (for example, diffusers, ceiling lights, bowls, cups, lampshades, globes, tulip-shaped pieces): <ul style="list-style-type: none"> — Lamp glass — Of coloured, matt, irised, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts ex B. Other: <ul style="list-style-type: none"> — Of coloured, matt, irised, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts
70.20	Glass fibre (including wool), yarns, fabrics and articles made therefrom: <ul style="list-style-type: none"> ex B. Textile fibre, yarns, fabrics and articles made therefrom: <ul style="list-style-type: none"> — Rovings and mats

CCT heading No	Description
ex 70.21	<p>Other articles of glass:</p> <p>— Of coloured, matt engraved, irisated, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p>
71.05	<p>Silver including silver gilt and platinum-plated silver, unwrought or semi-manufactured:</p> <p>ex B. Bars, rods, wires and sections; plates, sheets and strips:</p> <p>— Wire; other, beaten or rolled</p> <p>D. Foil of a thickness, excluding any backing, not exceeding 0,15 mm</p>
ex 73.14	<p>Iron or steel wire, whether or not coated, but not insulated:</p> <p>— Without textile coating</p>
73.15	<p>Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14:</p> <p>A. High carbon steel:</p> <p>ex VIII. Wire, whether or not coated, but not insulated:</p> <p>— Without textile coating, not coated with other metals and not consisting of alloy steel containing, by weight, one or more elements in the following proportions: 2 % or more of silicon, 2 % or more of manganese, 2 % or more of chromium, 2 % or more of nickel, 0,3 % or more of molybdenum, 0,3 % or more of vanadium, 0,5 % or more of tungsten, 0,5 % or more of cobalt, 0,3 % or more of aluminium, 1 % or more of copper</p> <p>B. Alloy steel:</p> <p>ex VIII. Wire, whether or not coated, but not insulated:</p> <p>— Without textile coating, not coated with other metals and not consisting of alloy steel containing, by weight, one or more elements in the following proportions: 2 % or more of silicon, 2 % or more of manganese, 2 % or more of chromium, 2 % or more of nickel, 0,3 % or more of molybdenum, 0,3 % or more of vanadium, 0,5 % or more of tungsten, 0,5 % or more of cobalt, 0,3 % or more of aluminium, 1 % or more of copper</p>
73.18	<p>Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydroelectric conduits:</p> <p>ex A. Tubes and pipes, with attached fittings, suitable for conducting gases or liquids, for use in civil aircraft:</p> <p>— Excluding unworked or painted, varnished, enamelled or otherwise treated tubes and pipes (including Mannesmann tubes and tubes obtained by swaging) whether or not with sockets or flanges, but not otherwise worked, seamless</p> <p>B. Other:</p> <p>II. Straight and of uniform wall-thickness, other than those falling in B I above, of a maximum length of 4,50 m, of alloy steel containing by weight not less than 0,90 % but not more than 1,15 % of carbon, not less than 0,50 % but not more than 2 % of chromium and not more than 0,50 % of molybdenum</p> <p>ex III. Other:</p> <p>— Excluding unworked or painted, varnished, enamelled or otherwise treated tubes and pipes (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked, seamless</p>

CCT heading No	Description
ex 73.21	<p>Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:</p> <p>— Excluding lock-gates for hydraulic plant</p>
ex 73.24	<p>Containers, of iron or steel, for compressed or liquefied gas:</p> <p>— Welded, with a capacity not exceeding 300 litres</p>
73.25	<p>Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:</p> <p>A. With fittings attached, or made up into articles for use in civil aircraft</p> <p>ex B. Other:</p> <p>— Excluding closed or semi-closed carrying cables for cable cars and reinforcing cables for pre-stressed concrete</p>
ex 73.29	<p>Chain and parts thereof, of iron or steel:</p> <p>— Articulated link chain for 'Galle', 'Renold' or 'Morse' type, of a pitch not exceeding 2 cm, excluding key chains</p>
73.31	<p>Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper</p> <p>ex B. Other:</p> <p>— For drawing-boards and offices</p>
73.32	<p>Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotterpins and similar articles, of iron or steel; washers (including spring washers) of iron or steel:</p> <p>A. Not threaded or tapped:</p> <p>ex I. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm:</p> <p>— Of ordinary cast iron, cast steel and malleable cast iron, excluding articles for fixing rails, screws and rivets</p> <p>ex II. Other:</p> <p>— Of ordinary cast iron, cast steel and malleable cast iron, excluding articles for fixing rails, screws and rivets</p> <p>B. Threaded or tapped:</p> <p>ex I. Screws and nuts, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm:</p> <p>— Nuts in ordinary cast iron, cast steel and malleable cast iron, excluding those put up with screws</p> <p>ex II. Other:</p> <p>— Of ordinary cast iron, cast steel and malleable cast iron, excluding articles for fixing rails, bolts and screws, when with washers and nuts fitted thereto</p>
ex 73.35	<p>Springs and leaves for springs, of iron or steel:</p> <p>— Leaf-springs for vehicles, excluding those for railway rolling stock</p> <p>— Spiral springs, of wire or bars, of a diameter greater than 8 mm or of rectangular bars the smallest side of which measures more than 8 mm</p>

CCT heading No	Description
ex 73.37	<p>Boilers (excluding boilers of heading No 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:</p> <p>— Of refined, rolled or forged iron or steel</p>
73.38	<p>Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:</p> <p>A. Sanitary ware (excluding parts thereof) for use in civil aircraft</p> <p>B. Other:</p> <p style="padding-left: 20px;">I. Sinks and wash basins and parts thereof, of stainless steel</p> <p style="padding-left: 20px;">ex II. Other:</p> <p style="padding-left: 40px;">— Excluding iron or steel wool, pot scourers and scouring or polishing pads, gloves and the like, and pressure cookers for direct steam cooking</p>
ex 74.07	<p>Tubes and pipes and blanks therefore, of copper; hollow bars of copper:</p> <p>— Excluding those unworked, painted, varnished, enamelled or otherwise prepared (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked, of a wall-thickness greater than 1 mm and with a maximum interior cross-section of more than 80 mm</p>
ex 74.19	<p>Other articles of copper:</p> <p>— Excluding the following articles:</p> <p style="padding-left: 20px;">— Pins, sliding rings and hairpins, excluding ornamental pins, thimbles and fittings for belts, corsets and braces</p> <p style="padding-left: 20px;">— Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas) of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment</p> <p style="padding-left: 20px;">— Chain and parts thereof</p>
ex 76.02	<p>Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire</p> <p>— Wire rod</p>
76.04	<p>Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0,20 mm</p>
76.06	<p>Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium</p>
76.08	<p>Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium</p>
76.12	<p>Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables</p>
76.15	<p>Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium</p>
79.01	<p>Unwrought zinc, zinc waste and scrap:</p> <p>ex A. Unwrought:</p> <p style="padding-left: 20px;">— Electrolytic zinc (ingots) with a Zn content of 99,95 % or more</p>

CCT heading No	Description
ex 82.01	<p>Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:</p> <p>— Spades, hoes, forks and rakes, scythes and sickles</p>
82.02	<p>Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):</p> <p>A. Saws (non-mechanical)</p> <p>B. Saw blades:</p> <p style="padding-left: 20px;">I. Bandsaw blades</p> <p style="padding-left: 20px;">ex III. Other:</p> <p style="padding-left: 40px;">— Handsaw blades</p>
ex 82.04	<p>Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated);</p> <p>— Hammers, mortice chisels, stone chisels, cutters, centre-punches, chasing chisels and die stocks</p>
82.05	<p>Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits with a working part of:</p> <p>ex A. Base metal:</p> <p style="padding-left: 20px;">— Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> <p>ex B. Metal carbides:</p> <p style="padding-left: 20px;">— Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> <p>ex C. Diamond or agglomerated diamond:</p> <p style="padding-left: 20px;">— Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> <p>ex D. Other materials:</p> <p style="padding-left: 20px;">— Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p>
82.09	<p>Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06, and blades therefor:</p> <p>ex A. Knives:</p> <p style="padding-left: 20px;">— Excluding engineers' knives</p>
82.14	Spoons, forks, fish-eaters, butter knives, ladles, and similar kitchen or tableware
82.15	Handles of base metal for articles falling within heading No 82.09, 82.13 or 82.14
83.01	<p>Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal</p>
83.02	<p>Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like</p>

CCT heading No	Description
83.06	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal: A. Statuettes and other ornaments of a kind used indoors
ex 83.09	Clasps, frames with clasps for handbags and the like, buckles, buckleclasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal: — Excluding beads and spangles, tubular rivets and bifurcated rivets
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
ex 84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers: — Excluding parts thereof
84.06	Internal combustion piston engines: C. Other engines: I. Spark ignition engines of a cylinder capacity of: a) 250 cm ³ or less: ex 1. For use in civil aircraft — Of a power of 25 kW or less ex 2. Other: — Of a power of 25 kW or less and for auto-cycles of a cylinder capacity of no more than 50 cm ³ b) More than 250 cm ³ : ex 1. For the industrial assembly of: Agricultural walking tractors of subheading 87.01 A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2 800 cm ³ , Special purpose motor vehicles of heading No 87.03: — Of a power of 25 kW or less 2. Other: ex aa) For use in civil aircraft — Of a power of 25 kW or less ex bb) Other: — Of a power of 25 kW or less II. Compression ignition engines: ex a) Marine propulsion engines: — Of a power of 25 kW or less b) Other: ex 1. For the industrial assembly of: Agricultural walking tractors of subheading 87.01 A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2 500 cm ³ ,

CCT heading No	Description
84.06 (<i>cont'd</i>)	<p>C. II. (b) ex 1. Special purpose motor vehicles of heading No 87.03: — Of a power of 25 kW or less</p> <p>ex 2. Other: — Of a power of 25 kW or less</p> <p>D. Parts:</p> <p>ex I. Of engines for use in civil aircraft — Liner-cylinders, cylinder liners, piston pins, pistons and piston rings</p> <p>II. Of other engines:</p> <p>ex a) For aircraft: — Liner-cylinders, cylinder liners, piston pins, pistons and piston rings</p> <p>ex b) Other: — Liner-cylinders, cylinder liners, piston pins, pistons and piston rings</p>
84.07	<p>Hydraulic engines and motors (including water wheels and water turbines)</p> <p>ex A. Hydraulic engines and motors and parts thereof, for use in civil aircraft: — Excluding parts</p> <p>B. Other hydraulic engines and motors</p>
84.10	<p>Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:</p> <p>ex A. Delivery pumps fitted, or designed to be fitted, with a measuring device: — Parts</p> <p>B. Other pumps:</p> <p>I. For use in civil aircraft</p> <p>II. Other: ex a) Pumps: — Excluding pumps for sprinklers and submersible pumps with motor attached, without ceramic or rubber lining, weighing not more than 1 000 kg each</p> <p>b) Parts</p> <p>C. Liquid elevators of bucket, chain, screw, band and similar kinds</p>
84.11	<p>Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:</p> <p>C. Fans, blowers and the like:</p> <p>ex I. For use in civil aircraft: — Weighing not more than 200 kg each, excluding parts</p> <p>ex II. Other: — Weighing not more than 200 kg each, excluding parts</p>
84.15	<p>Refrigerators and refrigerating equipment (electrical and other):</p> <p>A. Refrigerators and refrigerating equipment (excluding parts thereof), for use in civil aircraft: — Excluding equipment mounted on a common base or with interdependent elements, for freezers and cupboards and other items of furniture imported with their own freezing equipment weighing not more than 200 kg, and parts thereof</p> <p>C. Other:</p> <p>ex I. Refrigerators of a capacity of more than 340 litres: — Weighing more than 200 kg each</p>

CCT heading No	Description
84.15 (cont'd)	C. ex II. Other: — Excluding equipment mounted on a common base or with interdependent elements, for freezers and cupboards and other items of furniture imported with their own freezing equipment weighing not more than 200 kg, and parts thereof
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical: ex A. Machinery and equipment for the manufacture of the products mentioned in subheading 28.51 A (Euratom): — Parts ex B. Machinery and equipment specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (Euratom): — Parts C. Heat exchange units: ex I. For use in civil aircraft — Parts ex II. Other: — Parts D. Percolators and other appliances for making coffee and other hot drinks: ex I. Electrically heated: — Parts ex II. Other: — Parts E. Medical and surgical sterilizing apparatus: ex I. Electrically heated: — Parts ex II. Other: — Parts F. Other: ex I. Water heaters, non-electric: — For domestic use ex II. Other: — Parts
ex 84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight-operated counting and checking machines; weighing machine weights of all kinds: — Weighing machines, including automatic and semi-automatic balances, weighing not more than 250 kg each, excluding parts thereof
84.22	Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No 84.23: ex A. Machines and apparatus (excluding parts thereof), for use in civil aircraft: — Excluding winches and jacks B. Other: ex I. Machinery and mechanical appliances specially designed for dealing with highly radio-active substances (Euratom): — Excluding winches, hoists and pulley tackle, and all parts thereof ex II. Self-propelled cranes on wheels, not capable of running on rails: — Excluding parts

CCT heading No	Description
84.22 (cont'd)	<p>B. ex III. Rolling-mill machinery; roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs: — Excluding parts</p> <p>ex IV. Other: — Excluding winches, hoists and pulley tackle, jacks for vehicles and all parts thereof</p>
ex 84.24	<p>Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors), lawn and sports ground rollers: — Mould boards and ploughshares, excluding those of cast iron and steel, slades, discs, skim coulters, blade-shaped and disc-shaped coulters, for ploughs; teeth for cultivators and scarifiers, discs for sprayers; weeding, ridging and furrowing implements, for weeding machines</p>
ex 84.27	<p>Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like: — Continuous crushing and stalk-removing machines and presses for grapes excluding parts thereof</p>
84.31	<p>Machinery for making or finishing cellulosic pulp, paper or paperboard: A. For making paper or paperboard ex B. Other: — Excluding ruling machines weighing not more than 2 000 kg each</p>
84.36	<p>Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines</p>
84.37	<p>Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines: ex A. Weaving machines: — Non-automatic and automatic machines weighing not more than 2 500 kg each and excluding automatic machines for cotton ex B. Knitting machines: — Flat ex C. Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net: — Machines weighing not more than 2 500 kg each</p>
ex 84.38	<p>Auxiliary machinery for use with machines of heading No 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles): — Excluding continuous spinning machines (grooved beams weighing not more than 2,5 kg each; spindles, pressure cylinders, and shafts and tension pulleys for driving belts for spindles, with ball, roller or needle bearings); toothed iron or steel bands for card clothing; extruding nipples of precious metal</p>
84.40	<p>Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:</p>

CCT heading No	Description
84.40 (cont'd)	<p>B. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg; domestic wringers:</p> <p>ex I. Electrically operated:</p> <p>— For clothes-washing, excluding parts</p> <p>ex II. Other:</p> <p>— For clothes-washing, excluding parts</p> <p>ex C. Other:</p> <p>— Clothing-washing machines, excluding parts</p> <p>— Machinery for dyeing textile yarns, excluding parts</p>
84.45	<p>Machine-tools for working metal, or metal carbides, not being machines falling within heading No 84.49 or 84.50:</p> <p>C. Other machine-tools:</p> <p>I. Lathes:</p> <p>ex a) Automated by coded information:</p> <p>— Parallel lathes, weighing not more than 2 000 kg each</p> <p>ex b) Other:</p> <p>— Parallel lathes, weighing not more than 2 000 kg each</p> <p>III. Planing machines:</p> <p>ex a) Automated by coded information:</p> <p>— Weighing not more than 2 000 kg each</p> <p>ex b) Other:</p> <p>— Weighing not more than 2 000 kg each</p> <p>IV. Shaping machines, sawing machines and cutting-off machines, broaching machines and slotting machines:</p> <p>ex a) Automated by coded information:</p> <p>— Shaping machines and sawing machines weighing not more than 2 000 kg each</p> <p>ex b) Other:</p> <p>— Shaping machines and sawing machines weighing not more than 2 000 kg each</p> <p>V. Milling machines and drilling machines:</p> <p>ex a) Automated by coded information:</p> <p>— Drilling machines weighing not more than 2 000 kg each</p> <p>ex b) Other:</p> <p>— Drilling machines weighing not more than 2 000 kg each</p> <p>VI. Sharpening, trimming, grinding, honing and lapping, polishing or finishing machines and similar machines operating by means of grinding wheels, abrasives or polishing products:</p> <p>a) Fitted with a micrometric adjusting system within the meaning of Additional Note 2 to this Chapter:</p> <p>ex 1. Automated by coded information:</p> <p>— Saw-sharpening machines weighing not more than 2 000 kg each</p> <p>ex 2. Other:</p> <p>— Saw-sharpening machines weighing not more than 2 000 kg each</p> <p>b) Other:</p> <p>ex 1. Automated by coded information:</p> <p>— Saw-sharpening machines weighing not more than 2 000 kg each</p> <p>ex 2. Other:</p> <p>— Saw-sharpening machines weighing not more than 2 000 kg each</p>

CCT heading No	Description
ex 84.47	<p>Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No 84.49:</p> <p>— Excluding hydraulic presses weighing not more than 2 000 kg each</p>
84.51	<p>Typewriters, other than typewriters incorporating calculating mechanisms; cheque writing machines:</p> <p>A. Typewriters</p>
ex 84.56	<p>Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:</p> <p>— Grinders weighing not more than 5 000 kg each; granulators and crushers, with or without selector sieves, weighing not more than 5 000 kg each; fixed or moveable cement-mixers weighing not more than 2 000 kg each; excluding parts of the machinery mentioned</p>
84.59	<p>Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:</p> <p>ex A. For the manufacture of the products mentioned in subheading 28.51 A (Euratom):</p> <p>— Hydraulic presses weighing not more than 5 000 kg each and presses with mechanical transmission weighing not more than 1 000 kg each, excluding parts thereof</p> <p>ex C. Specially designed for the recycling of irradiated nuclear fuels (for example, sintering of radio-active metal oxides, sheathing) (Euratom):</p> <p>— Hydraulic presses weighing not more than 5 000 kg each and presses with mechanical transmission weighing not more than 1 000 kg each, excluding parts thereof</p> <p>E. Other:</p> <p>ex II. Other machines and mechanical appliances:</p> <p>— Hydraulic presses weighing not more than 5 000 kg each and presses with mechanical transmission weighing not more than 1 000 kg each, excluding parts thereof</p>
ex 84.60	<p>Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials:</p> <p>— Moulds for machine work</p>
84.61	<p>Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves</p>
ex 84.62	<p>Ball, roller or needle roller bearings:</p> <p>— Bearings with row of balls, in which balls are not detachable manually, or in which the row of balls is not separable, or in which the faces of the two rings are aligned in the same plane, of which the external diameter is more than 36 mm but not more than 72 mm; excluding parts</p>
84.63	<p>Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:</p> <p>ex A. For use in civil aircraft:</p> <p>— Reduction gears, step-up gears and speed variators</p> <p>B. Other:</p> <p>— ex II. Other:</p> <p>— Reduction gears, step-up gears and speed variators</p>

CCT heading No	Description
85.01	<p>Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</p> <p>ex A. The following goods, for use in civil aircraft:</p> <p>Generators, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors</p> <p>Electric motors of an output of not less than 0,75 kW but less than 150 kW:</p> <p>— Asynchronous three-phase motors; single-phase motors; generators, rotary or static converters (excluding rectifiers) and other motors, weighing not more than 100 kg each; transformers</p> <p>B. Other machines and apparatus:</p> <p>I. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters:</p> <p>a) Synchronous motors of an output of not more than 18 watts</p> <p>ex b) Other:</p> <p>— Asynchronous three-phase motors; single-phase motors; generators, rotary converters and other motors, weighing not more than 100 kg each</p> <p>II. Transformers, static converters, rectifiers and rectifying apparatus; inductors:</p> <p>— Transformers, rectifiers and rectifying apparatus, inductors, weighing more than 500 kg each, static converters, excluding rectifiers, weighing not more than 100 kg each</p>
ex 85.03	<p>Primary cells and primary batteries:</p> <p>— Dry</p>
85.12	<p>Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:</p> <p>A. Electric instantaneous or storage water heaters and immersion heaters:</p> <p>I. For use in civil aircraft (excluding parts)</p> <p>ex II. Other:</p> <p>— Excluding parts</p> <p>B. Electric soil heating apparatus and electric space heating apparatus:</p> <p>I. For use in civil aircraft (excluding parts)</p> <p>ex II. Other:</p> <p>— Excluding parts</p> <p>D. Electric smoothing irons</p> <p>E. Electro-thermic domestic appliances:</p> <p>I. Electric cooking stoves, ranges, ovens and food warmers (excluding parts thereof), for use in civil aircraft</p> <p>ex II. Other:</p> <p>— Hot plates, cooking stoves, ranges, and similar cooking appliances for domestic use</p>
85.13	<p>Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):</p> <p>ex A. Apparatus for carrier-current line system:</p> <p>— Telephonic apparatus, including parts for telephone sets and receivers</p> <p>ex B. Other:</p> <p>— Telephonic apparatus, including parts for telephone sets and receivers</p>

CCT heading No	Description
85.19	<p>Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:</p> <p>ex A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits:</p> <ul style="list-style-type: none"> — Non-automatic make-and-break switches, weighing not more than 2 kg each, other than of ceramic materials or glass, and those weighing more than 500 kg each — Automatic make-and-break switches, circuit-breakers and contactors — Parts <p>ex B. Resistors, fixed or variable (including potentiometers), other than heating resistors:</p> <ul style="list-style-type: none"> — Variable resistors, weighing not more than 2 kg each, other than of ceramic materials or glass, and those weighing more than 500 kg each — Parts <p>D. Switchboards and control panels</p>
85.20	<p>Electric filament lamp and electric discharge lamps (including infra-red and ultra-violet lamps); arc lamps:</p> <p>A. Filament lamps for lighting</p> <p>II. Other</p> <p>ex B. Other lamps:</p> <ul style="list-style-type: none"> — For lighting <p>ex C. Parts:</p> <ul style="list-style-type: none"> — For electric lamps for lighting
85.23	<p>Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:</p> <p>ex A. Ignition wiring sets and wiring sets, for use in civil aircraft:</p> <ul style="list-style-type: none"> — With metallic armouring or sheathing, whether or not covered with other materials, excluding co-axial cable <p>ex B. Other:</p> <ul style="list-style-type: none"> — With metallic armouring or sheathing, whether or not covered with other materials, excluding coaxial cable and submarine cable
89.01	<p>Ships, boats and other vessels not falling within any of the following headings of this Chapter:</p> <p>ex A. Warships:</p> <ul style="list-style-type: none"> — Mechanically propelled, of a gross tonnage not exceeding 4 000 tonnes, excluding air-cushion vehicles <p>B. Other:</p> <p>ex I. Sea-going vessels:</p> <ul style="list-style-type: none"> — Mechanically propelled, of a gross tonnage not exceeding 4 000 tonnes, excluding: air-cushion vehicles; vessels designed exclusively for sporting purposes, acquired by legally constituted nautical associations or by members thereof; vessels acquired, for their service, by pilots' corporations <p>II. Other:</p> <p>ex a) Weighing 100 kg or less each:</p> <ul style="list-style-type: none"> — Mechanically propelled, excluding: air-cushion vehicles; vessels designed exclusively for sporting purposes, acquired by legally constituted nautical associations or by members thereof; vessels acquired, for their service, by pilots' corporations

CCT heading No	Description
89.01 (cont'd)	B. II. ex b) Other: — Mechanically propelled, of a gross tonnage not exceeding 4 000 tonnes, excluding: air-cushion vehicles, vessels designed exclusively for sporting-purposes, acquired by legally constituted nautical associations or by members thereof; vessels acquired, for their service, by pilots' corporations
ex 90.03	Frames and mountings and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like: — Excluding those of gold
ex 90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protecting or other: — Excluding those with frames of gold or plated metals or gold-plated or gilt and engineers' protective spectacles
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, drawing sets, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: ex A. Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like: — Set-squares, rulers, protractors and French curves — Cases of drawing instruments, lengthening bars of compasses, compasses, mathematical drawing pens and the like
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic overdraught regulators), not being articles falling within heading No 90.14: ex A. For use in civil aircraft: — Manometers B. Other: I. Manometers
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus: A. Electronic instruments and apparatus: ex I. For use in civil aircraft: — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters ex II. Other: b) Other: — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters B. Other: ex I. For use in civil aircraft: — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters ex II. Other: — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters
91.04	Other clocks: ex A. Electric or electronic: — For standing or suspending: assembled, weighing more than 500 g; unassembled, regardless of weight ex B. Other: — For standing or suspending: assembled, weighing more than 500 g; unassembled, regardless of weight

CCT heading No	Description
92.12	<p>Gramophone records, and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:</p> <p>B. Recorded:</p> <p>I. Wax recordings, discs, matrices and other intermediate forms, excluding magnetically recorded tapes:</p> <p>b) Other</p> <p>II. Other:</p> <p>a) Records:</p> <p>2. Other</p> <p>b) Other recording media (tapes, wires, strips and like articles):</p> <p>1. Magnetically recorded for the scoring of cinematograph film</p> <p>ex 2. Other:</p> <p>— Excluding those for language teaching</p>
94.01	<p>Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof:</p> <p>ex A. Chairs and other seats, not leather covered (excluding parts thereof), for use in civil aircraft:</p> <p>— Excluding those of wood, iron or steel</p> <p>B. Other:</p> <p>ex I. Specially designed for aircraft:</p> <p>— Excluding those of wood, iron or steel</p> <p>ex II. Other:</p> <p>— Excluding those of wood, iron or steel, wicker and other vegetable materials</p>
94.03	<p>Other furniture and parts thereof:</p> <p>ex A. Furniture (excluding parts thereof), for use in civil aircraft:</p> <p>— Of base metal</p> <p>— Of wood, carved, veneered, waxed, polished or varnished, turned, with mouldings, painted and covered with any materials other than leather or imitations thereof or than fabrics containing silk and man-made textile fibres</p> <p>— Of wood, inlaid, lacquered, gilt, with appliqué work of fine wood, decorated with metal or other materials and covered with leather and imitations thereof or with fabrics containing silk and man-made textile fibres</p> <p>— Of other materials, other than wicker and other vegetable materials</p> <p>ex B. Other furniture:</p> <p>— Of base metal</p> <p>— Of wood, carved, veneered, waxed, polished or varnished, turned, with mouldings, painted and covered with any materials other than leather or imitations thereof or than fabrics containing silk and man-made textile fibres</p> <p>— Of wood, inlaid, lacquered, gilt, with appliqué work of fine wood, decorated with metal or other materials and covered with leather and imitations thereof or with fabrics containing silk and man-made textile fibres</p> <p>— Of other materials, other than wicker and other vegetable materials</p>
98.01	<p>Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:</p> <p>ex A. Blanks and moulds:</p> <p>— Excluding cuff-links, collar-studs and shirt-studs and other such articles of faience, glass, silk or other textile fibres</p> <p>ex B. Buttons, studs, cuff-links and press-fasteners and parts thereof:</p> <p>— Excluding cuff-links, collar-studs and shirt-studs and other such articles of faience, glass, silk or other textile fibres</p>

CCT heading No	Description
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencil and sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05: ex A. Fountain pens and stylograph pens and pencils (including ball point, felt tipped and fibre tipped pens and pencils): — Stylograph pens and ball-point pencils ex B. Other pens, pen-holders; propelling pencils and sliding pencils; pencil-holders and similar holders: — Stylograph pens and ball-point pencils C. Parts and fittings: ex I. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section: — Of stylograph pens and ball-point pencils ex II. Other: — Of stylograph pens and ball-point pencils
ex 98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes: — Ribbons on reels, for immediate use
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks: ex A. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm: — Neither gilt, nor silvered, nor of rolled precious metal ex B. Other: — Neither gilt, nor silvered, nor of rolled precious metal, nor of precious metal
ex 98.12	Combs, hair-slides and the like: — Of artificial plastic materials and of vulcanite

B. Products considered sensitive vis-à-vis OCT

CCT heading number	Description
ex 28.16	Ammonia, anhydrous or in aqueous solution: — Anhydrous
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones
60.04	Under garments, knitted or crocheted, not elastic nor rubberized
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized
61.01	Men's and boys' outer garments
73.02	Ferro-alloys: A. Ferro-manganese: II. Other B. Ferro-aluminium, ferro-silico-aluminium and ferro-silico-mangano-aluminium C. Ferro-silicon D. Ferro-silico-manganese E. Ferro-chromium and ferro-silico-chromium F. Ferro-nickel G. Other

ANNEX XI

List provided for in Article 12 (2)

CCT heading No	Description	Basic duty (%)
ex 34.02	Organic surface-active agents, surface-active preparations, and washing preparations, whether or not containing soap: — Sodium dodecan-1-yl sulphate — Triethanolamine dodecan-1-yl sulphate — Sulphonic acid, sodium alkylbenzenesulphonate and ammonium alkylbenzenesulphonate — Mixtures and preparations of sodium sulphate, dodecan-1-yl and triethanolamine sulphate	20 20 20 20
38.19	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: Q. Foundry core binders based on synthetic resins ex X. Other: — Refractory coatings of a kind used in foundries to improve the surface of cast-iron pieces — Anti-sealing and similar preparations for boilers and for treatment of industrial refrigeration water	20 20
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): C. Other: II. Aminoplasts: ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: — Urea, resins, modified with furfuryl alcohol, in etherified solutions, used in foundries III. Alkyds and other polyesters: ex b) Other: — Saturated poly(ethylene terephthalate), other black polymers, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter, prepared for moulding or extrusion — Powdered, containing additives and pigments, used for thermosetting coatings or paints ex VII. Other: — Epoxy (ethoxyline) resins, powdered, containing additives and pigments, used for thermosetting coatings or paints	20 20 20 20
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: VII. Polyvinyl chloride: ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: — In microsuspension ex X. Copolymers of vinyl chloride with vinyl acetate — Preparations for the moulding of gramophone records	20 20
40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread, rings and discs): ex B. Other: — Patches for repairing tubes or tyres	20

CCT heading No	Description	Basic duty (%)
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber: ex A. Vulcanized rubber thread and cord, whether or not textile covered: — Thread, uncovered, of round cross-section	20
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets: ex D. Other: — Flocked paper and paperboard	10
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: ex A. Synthetic textile fibres: — Of polyesters, with a length of less than 65 mm and tenacity of more than 53 cN/tex	16
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated: ex B. Other: — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, flocked — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, weighing not less than 17 g per m ² and not more than 80 g per m ²	10 20
ex 59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials: — Unimpregnated, flocked with polyvinyl chloride — Unimpregnated, other than textile-faced flocked with preparations of cellulose derivatives or of other artificial plastic materials with the exception of polyurethane	10 10
ex 59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like: — Flocked	10
ex 70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked: — Float glass, not being wired glass, other than ground but not further worked, more than 2 mm and not more than 10 mm in thickness	16
70.08	Safety glass consisting of toughened or laminated glass, shaped or not: ex B. Other: — Laminated glass for vehicles or boats	20
ex 70.13	Glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses: — Of soda glass gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass	10
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel: B. Other: ex II. Other: — Bathtubs, of sheets or plates of iron or steel not more than 3 mm in thickness, enamelled	20

CCT heading No	Description	Basic duty (%)
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire: ex B. Other: — Bars and rods of round cross-section, of unalloyed copper, coiled — Wire of round cross-section, of unalloyed copper	 20 20
ex 83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal: — Lock cases, cylinders and springs, carriers and cams, obtained by sintering	20
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds: B. Other pumps: II. Other: ex a) Pumps: — Centrifugal pumps, submersible, other than metering pumps	20
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air: ex B. Other: — Other than parts	20
84.15	Refrigerators and refrigerating equipment (electrical and other): C. Other: ex I. Refrigerators of a capacity of more than 340 litres: — Weighing more than 200 kg each, excluding parts ex II. Other: — Refrigerators and deep-freeze storage units of the chest or cabinet type, weighing not more than 200 kg each, excluding parts	15 15
ex 84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight-operated counting and checking machines; weighing machine weights of all kinds: — Electronic hopper scales or scales for discharging a pre-determined weight of material into a bag or container and other electronic instruments weighing out a constant amount, programmable, excluding parts — Electronic machines for weighing and labelling pre-packed products, excluding parts — Electronic weighbridges with capacities over 5 000 kg, excluding parts — Electronic shop scales with digital display, excluding parts — Electronic weighing machines and platforms, with digital display, other than personal weighing scales, excluding parts	20 20 20 20 20
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles: A. Sewing machines: furniture specially designed for sewing machines: ex III. Parts; furniture specially designed for sewing machines: — Sewing machine parts, obtained by sintering	20
ex 84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery): — Press-cutters for hides, skins, furskins or leather, excluding parts	20

CCT heading No	Description	Basic duty (%)
84.53	<p>Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Integrated operational digital units comprising, as a set, at least one central unit and one input and output unit, for use in industrial systems for production and distribution and use of electrical energy — Modulator/demodulator (Modem) units for data transmission 	<p>20</p> <p>20</p>
84.59	<p>Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:</p> <p>E. Other:</p> <p>ex II. Other machines and mechanical appliances:</p> <ul style="list-style-type: none"> — Injection moulding machines, extrusion moulding machines, grinders and blow moulding machines, for the rubber and artificial plastics industry 	<p>20</p>
ex 84.62	<p>Ball, roller or needle roller bearings:</p> <ul style="list-style-type: none"> — Rings for bearings, obtained by sintering, intended for cycles 	<p>20</p>
84.63	<p>Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:</p> <p>B. Other:</p> <p>ex II. Other:</p> <ul style="list-style-type: none"> — Plain shaft bearings, obtained by sintering: — Weighing not more than 500 g each — For gears, self-lubricating, of bronze or iron 	<p>20</p> <p>20</p>
85.01	<p>Electrical goods of the following descriptions; generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</p> <p>B. Other machines and apparatus:</p> <p>I. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters:</p> <p>ex b) Other:</p> <ul style="list-style-type: none"> — Generating sets with internal combustion engines, of an output of not more than 750 kVA, including sets whose performance is not expressed in kW or kVA, weighing more than 100 kg each — AC generators, weighing more than 100 kg each and of an output of not more than 750 kVA — DC motors and generators, weighing more than 100 kg each, excluding motors and other generators whose performance is not expressed in kW or kVA — Rotary converters, weighing more than 100 kg each <p>ex II. Transformers, static converters, rectifiers and rectifying apparatus; inductors:</p> <ul style="list-style-type: none"> — Static converters, weighing more than 100 kg each, and rectifiers and rectifying apparatus, other than specially designed for welding — Three-phase transformers, without liquid dielectric, of an output of not less than 50 kVA and not more than 2 500 kVA 	<p>20</p> <p>20</p> <p>20</p> <p>20</p> <p>20</p>
85.04	<p>Electric accumulators:</p> <p>B. Other:</p> <p>ex II. Other accumulators:</p> <ul style="list-style-type: none"> — Nickel-cadmium accumulators not hermetically closed 	<p>20</p>

CCT heading No	Description	Basic duty (%)
85.12	<p>Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:</p> <p>ex C. Electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters):</p> <ul style="list-style-type: none"> — Hair driers, excluding drying hoods 	20
85.13	<p>Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Automatic electronic telephone sets, excluding parts thereof 	
85.15	<p>Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus; (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:</p> <p>A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras:</p> <p>I. Transmitters:</p> <p>ex b) Other:</p> <ul style="list-style-type: none"> — Using the HF and MF bands <p>II. Transmitter-receivers:</p> <p>ex b) Other:</p> <ul style="list-style-type: none"> — Using the VHF band — Portable mounts for VHF transmitter-receivers <p>III. Receivers, whether or not incorporating sound recorders or reproducers:</p> <p>b) Other:</p> <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Radiotelegraphic and radiotelephonic receivers using the VLF, LF, MF and HF bands 	20 20 20 20
ex 85.16	<p>Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields:</p> <ul style="list-style-type: none"> — Excluding equipment for railways and parts 	20
85.17	<p>Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No 85.09 or 85.16:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Excluding burglar, fire and similar alarms and parts 	20
85.19	<p>Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:</p> <p>ex A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits:</p> <ul style="list-style-type: none"> — For industrial applications, other than apparatus for making connections in electrical circuits: <ul style="list-style-type: none"> — Rated at 1 000 V or more: <ul style="list-style-type: none"> — Make-and-break and isolating switches, including switches for breaking circuits under load, rated at not less than 1 kV but less than 60 kV — Fuses rated at not less than 6 kV and up to and including 36 kV, of the HT type 	20 20

CCT heading No	Description	Basic duty (%)
85.19 (cont'd)	<p>ex A. — Rated at less than 1 000 V:</p> <ul style="list-style-type: none"> — NH-type fuses — Switches from 63 A up to 1 000 A, three- or four-pole, double breaking <p>ex D. Switchboard and control panels:</p> <ul style="list-style-type: none"> — Fitted with apparatus and instruments: — For industrial applications other than for telecommunications and instrument applications: <ul style="list-style-type: none"> — Not less than 1 000 V, including removable cells with switches or circuit breakers for metal clad transformers — 1 000 V or less 	<p>20</p> <p>20</p> <p>20</p> <p>20</p>
85.23	<p>Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Wires and cables for power distribution rated at 60 kV or less, not ready for connectors to be fitted or already provided with connectors, insulated with polyethylene, excluding winding wire — copper winding wire, lacquered, varnished or enamelled, of a diameter of 0,40 mm or more but not more than 1,20 mm (class F, grades I and II) 	<p>20</p> <p>20</p>
87.02	<p>Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09):</p> <p>A. For the transport of persons, including vehicles designed for the transport of both passengers and goods:</p> <p>I. With either a spark ignition or a compression ignition engine:</p> <p>ex b) Other:</p> <ul style="list-style-type: none"> — With four-wheel drive, a ground clearance of more than 205 mm, an unladen weight of more than 1 350 kg and less than 1 900 kg, a total laden weight of 1 950 kg or more and less than 3 600 kg, a spark ignition engine of a cylinder capacity of more than 1 560 cm³ and less than 2 900 cm³ or a compression ignition engine of a cylinder capacity of more than 1 980 cm³ and less than 2 500 cm³ <p>B. For the transport of goods or materials:</p> <p>II. Other:</p> <p>a) With either a spark ignition or a compression ignition engine:</p> <ol style="list-style-type: none"> 1. Motor lorries with either a spark ignition engine of a cylinder capacity of 2 800 cm³ or more or a compression ignition engine of a cylinder capacity of 2 500 cm³ or more: <p>ex bb) Other:</p> <ul style="list-style-type: none"> — With four-wheel drive, a ground clearance of more than 205 mm, an unladen weight of more than 1 350 kg and less than 1 900 kg, a total laden weight of 1 950 kg or more and less than 3 600 kg, a spark ignition engine of a cylinder capacity of less than 2 900 cm³ 2. Other: <p>ex bb) Other:</p> <ul style="list-style-type: none"> — With four-wheel drive, ground clearance of more than 205 mm, an unladen weight of more than 1 350 kg and less than 1 900 kg, a total laden weight of 1 950 kg or more and less than 3 600 kg, a spark ignition engine of a cylinder capacity of more than 1 560 m³ and less than 2 900 cm³ or a compression ignition engine of a cylinder capacity or more than 1 980 cm³ and less than 2 500 cm³ 	<p>20</p> <p>20</p> <p>20</p>
87.06	<p>Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03:</p> <p>B. Other:</p> <p>ex II. Other:</p> <ul style="list-style-type: none"> — Pistons and rod guides for shock absorbers, obtained by sintering 	<p>20</p>

CCT heading No	Description	Basic duty (%)
87.06 (cont'd)	B. ex II. — Parts and accessories, obtained by sintering, other than parts and accessories for bodies, complete gearboxes, complete rear-axles with differentials, wheels, parts of wheels and wheel accessories, non-driving axles and disc-brake pad assemblies — Wheel-balancing weights	20 20
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11: ex B. Other: — Toothed wheels, obtained by sintering	20
ex 90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments): — Syringes of plastic materials	20
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus: A. Electronic instruments and apparatus: II. Other: ex b) Other: — Regulators — Checking and automatically controlling instruments used in industrial systems for the generation, distribution and use of electric power B. Other: ex II. Other: — Regulators	20 20 20

ANNEX XII

List provided for in Article 15 (2)

CCT heading No	Description	Customs duties	
		Fiscal component	Protective component
17.04	Sugar confectionery, not containing cocoa: A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	5 Esc/kg	12 Esc/kg
21.03	Mustard flour and prepared mustard: A. Mustard flour, in immediate packings B. Prepared mustard	13 % 13 %	22 % 22 %
22.08	Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: B. Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher, in containers holding: — Two litres or less — More than two litres	280 Esc per hl of pure alcohol 214 Esc per hl of pure alcohol	2 190 Esc per hl of pure alcohol 2 256 Esc per hl of pure alcohol
24.02	Manufactured tobacco; tobacco extracts and essences: A. Cigarettes ex B. Cigars: — With outer-wrapper leaf in tobacco ex C. Smoking tobacco: — Shredded tobacco ex D. Chewing tobacco and snuff: — Shredded tobacco ex E. Other, including agglomerated tobacco in the form of sheets or strip: — Shredded tobacco	180 Esc/kg 200 Esc/kg 170 Esc/kg 170 Esc/kg 170 Esc/kg	Free Free Free Free Free

ANNEX XIII

List provided for in Article 17

CCT heading No	Description	Basic duty ⁽¹⁾
17.04	<p>Sugar confectionery, not containing cocoa:</p> <p>A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances</p> <p>B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p style="padding-left: 20px;">I. Less than 60 %</p> <p style="padding-left: 20px;">II. 60 % or more</p> <p>C. White chocolate</p> <p>D. Other:</p> <p style="padding-left: 20px;">I. Containing no milkfats or containing less than 1,5 % by weight of such fats:</p> <p style="padding-left: 40px;">a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p style="padding-left: 40px;">b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p style="padding-left: 60px;">1. 5 % or more but less than 30 %</p> <p style="padding-left: 60px;">2. 30 % or more but less than 40 %</p> <p style="padding-left: 60px;">3. 40 % or more but less than 50 %:</p> <p style="padding-left: 80px;">aa) Containing no starch</p> <p style="padding-left: 80px;">bb) Other</p> <p style="padding-left: 60px;">4. 50 % or more but less than 60 %</p> <p style="padding-left: 60px;">5. 60 % or more but less than 70 %</p> <p style="padding-left: 60px;">6. 70 % or more but less than 80 %</p> <p style="padding-left: 60px;">7. 80 % or more but less than 90 %</p> <p style="padding-left: 60px;">8. 90 % or more</p> <p style="padding-left: 20px;">II. Other:</p> <p style="padding-left: 40px;">a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p style="padding-left: 40px;">b) Containing by weight of sucrose (including invert sugar expressed as sucrose): -</p> <p style="padding-left: 60px;">1. 5 % or more but less than 30 %</p> <p style="padding-left: 60px;">2. 30 % or more but less than 50 %</p> <p style="padding-left: 60px;">3. 50 % or more but less than 70 %</p> <p style="padding-left: 60px;">4. 70 % or more</p>	
18.06	<p>Chocolate and other food preparations containing cocoa:</p> <p>A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose:</p> <p style="padding-left: 20px;">I. Less than 65 %</p> <p style="padding-left: 20px;">II. 65 % or more but less than 80 %</p> <p style="padding-left: 20px;">III. 80 % or more</p> <p>B. Ice-cream (not including ice-cream powder) and other ices:</p> <p style="padding-left: 20px;">I. Containing no milkfats or containing less than 3 % by weight of such fats</p> <p style="padding-left: 20px;">II. Containing by weight of milkfats:</p> <p style="padding-left: 40px;">a) 3 % or more but less than 7 %</p> <p style="padding-left: 40px;">b) 7 % or more</p> <p>C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa:</p> <p style="padding-left: 20px;">I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p style="padding-left: 20px;">II. Other:</p> <p style="padding-left: 40px;">a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):</p>	

⁽¹⁾ These basic duties will be published at a later date in the *Official Journal of the European Communities* ('C' Series).

CCT heading No	Description	Basic duty
18.06 (cont'd)	<p>C. II. a) 1. Less than 50 % 2. 50 % or more</p> <p>b) Containing by weight of milkfats: 1. 1,5 % or more but less than 3 % 2. 3 % or more but less than 4,5 % 3. 4,5 % or more but less than 6 % 4. 6 % or more</p> <p>D. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) In immediate packings of a net capacity of 500 g or less b) Other</p> <p>II. Containing by weight of milkfats: a) 1,5 % or more but not more than 6,5 %: 1. In immediate packings of a net capacity of 500 g or less 2. Other</p> <p>b) More than 6,5 % but less than 26 %: 1. In immediate packings of a net capacity of 500 g or less 2. Other</p> <p>c) 26 % or more: 1. In immediate packings of a net capacity of 500 g or less 2. Other</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> <p>A. Malt extract: I. With a dry extract content of 90 % or more by weight II. Other</p> <p>B. Other: I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose) 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) bb) Containing by weight of sucrose (including invert sugar expressed as sucrose): 11. 5 % or more but less than 60 % 22. 60 % or more</p> <p>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) bb) Other</p> <p>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) bb) Other</p>	

CCT heading No	Description	Basic duty
19.02 (cont'd)	B. II. a) 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) bb) Other 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) bb) Other 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) bb) Other 7. Containing 85 % or more by weight of starch b) Containing by weight of milkfats: 1. 1,5% or more but less than 5 % 2. 5% or more	
19.03	Macaroni, spaghetti and similar products: A. Containing eggs B. Other: I. Containing no common wheat flour or meal II. Other	
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products): A. Obtained from maize B. Obtained from rice C. Other	
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 B. Matzos C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products D. Other, containing by weight of starch: I. Less than 50 % II. 50 % or more	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose): I. Less than 30 % II. 30 % or more but less than 50 % III. 50 % or more	

CCT heading No	Description	Basic duty
19.08 (cont'd)	<p>B. Other:</p> <p>I. Containing no starch or containing less than 5 % by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> a) Less than 70 % b) 70 % or more <p>II. Containing 5 % or more but less than 32 % by weight of starch:</p> <ol style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing 5 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other <p>III. Containing 32 % or more but less than 50 % by weight of starch:</p> <ol style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other <p>IV. Containing 50 % or more but less than 65 % by weight of starch:</p> <ol style="list-style-type: none"> a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): <ol style="list-style-type: none"> 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other 	

CCT heading No	Description	Basic duty
19.08 (cont'd)	B. V. Containing 65% or more by weight of starch: a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) b) Other	
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: C. Roasted chicory and other roasted coffee substitutes: II. Other D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: II. Other	
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeast: a) Dried b) Other	
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: I. Maize II. Rice III. Other B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: I. Not stuffed, cooked: a) Dried b) Other II. Stuffed: a) Cooked b) Other C. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3% by weight of such fats II. Containing by weight of milkfats: a) 3% or more but less than 7% b) 7% or more D. Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghurt: a) In powder form, containing by weight of milkfats: 1. Less than 1,5% 2. 1,5% or more b) Other, containing by weight of milkfats: 1. Less than 1,5% 2. 1,5% or more but less than 4% 3. 4% or more II. Other, containing by weight of milkfats: a) Less than 1,5% and containing by weight of milk proteins (nitrogen content \times 6,38): 1. Less than 40% 2. 40% or more but less than 55%	

CCT heading No	Description	Basic duty
21.07 (cont'd)	<p>D. II. a) 3. 55 % or more but less than 70 % 4. 70 % or more b) 1,5 % or more</p> <p>E. Cheese fondues</p> <p>G. Other:</p> <p>I. Containing no milkfats or containing less than 1,5 % by weight of such fats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>2. Containing by weight of starch:</p> <p>aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more</p> <p>b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch</p> <p>2. Containing by weight of starch:</p> <p>aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more</p> <p>c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch</p> <p>2. Containing by weight of starch:</p> <p>aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more</p> <p>d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch</p> <p>2. Containing by weight of starch:</p> <p>aa) 5 % or more but less than 32 % bb) 32 % or more</p> <p>e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch</p> <p>2. Other</p> <p>f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>II. Containing 1,5 % or more but less than 6 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch</p> <p>2. Containing by weight of starch:</p> <p>aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more</p>	

CCT heading No	Description	Basic duty
21.07 (cont'd)	<p>G. II. b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ol style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more <p>c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ol style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more <p>d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other <p>e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>III. Containing 6 % or more but less than 12 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: <ol style="list-style-type: none"> aa) 5 % or more but less than 32 % bb) 32 % or more <p>b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other <p>c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other <p>d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other <p>e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>IV. Containing 12 % or more but less than 18 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <ol style="list-style-type: none"> 1. Containing no starch or containing less than 5 % by weight of starch 2. Other <p>b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):</p>	

CCT heading No	Description	Basic duty
21.07 (cont'd)	<p>G. IV. b) 1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>c) Containing 15 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>V. Containing 18 % or more but less than 26 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>VI. Containing 26 % or more but less than 45 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>b) Containing 5 % or more but less than 25 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>c) Containing 25 % or more by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>VII. Containing 45 % or more but less than 65 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no starch or containing less than 5 % by weight of starch 2. Other</p> <p>VIII. Containing 65 % or more but less than 85 % by weight of milkfats:</p> <p>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>b) Other</p> <p>IX. Containing 85 % or more by weight of milkfats</p>	
22.02	<p>Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:</p> <p>B. Other, containing by weight of milkfats:</p> <p>I. Less than 0,2 %</p> <p>II. 0,2 % or more but less than 2 %</p> <p>III. 2 % or more</p>	

CCT heading No	Description	Basic duty
29.04	<p>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>C. Polyhydric alcohols:</p> <p>II. D-Mannitol (mannitol)</p> <p>III. D-Glucitol (sorbitol):</p> <p>a) In aqueous solution:</p> <p>1. Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>2. Other</p> <p>b) Other:</p> <p>1. Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>2. Other</p>	
35.05	<p>Dextrins and dextrin glues; soluble or roasted starches; starch glues:</p> <p>A. Dextrins; soluble or roasted starches</p> <p>B. Glues made from dextrin or from starch, containing by weight of those materials:</p> <p>I. Less than 25%</p> <p>II. 25% or more but less than 55%</p> <p>III. 55% or more but less than 80%</p> <p>IV. 80% or more</p>	
38.12	<p>Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:</p> <p>A. Prepared glazings and prepared dressings:</p> <p>I. With a basis of amylaceous substances, containing by weight of those substances:</p> <p>a) Less than 55%</p> <p>b) 55% or more but less than 70%</p> <p>c) 70% or more but less than 83%</p> <p>d) 83% or more</p>	
38.19	<p>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:</p> <p>T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III:</p> <p>I. In aqueous solution:</p> <p>a) Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>b) Other</p> <p>II. Other:</p> <p>a) Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>b) Other</p>	

ANNEX XIV

List provided for in Article 20 (1)

CCT heading No	Description
02.04	Other meat and edible meat, offals, fresh, chilled or frozen: ex A. Of domestic pigeons and domestic rabbits: — Of domestic rabbits
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips: ex D. Other: — Rose bushes — Ornamental plants
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, bleached, impregnated or otherwise prepared: A. Fresh: ex I. From 1 June to 31 October: — Roses — Carnations ex II. From 1 November to 31 May: — Roses — Carnations
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared, excluding the cut flowers and flower buds falling within heading No 06.03: ex B. Other: — Asparagus (<i>asparagus plumosus</i>)
08.11	Fruit 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: A. Apricots E. Other
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
20.05	Jams, fruit jellies, marmalades, fruit purées and fruit pastes, being cooked preparations, whether or not containing added sugar
20.06	Fruit otherwise prepared or preserved whether or not containing added sugar or spirit: B. Other: II. Not containing added spirit: a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg: 1. Ginger 2. Grapefruit segments 3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids

CCT heading No	Description
20.06 (cont'd)	<p>B. II. a) 4. Grapes</p> <p>6. Pears:</p> <p> bb) Other</p> <p>7. Peaches and apricots:</p> <p> ex aa) With a sugar content exceeding 13% by weight:</p> <p> — Apricots</p> <p> bb) Other</p> <p> ex 8. Other fruits:</p> <p> — Excluding cherries</p> <p>9. Mixtures of fruit</p> <p>b) Containing added sugar in immediate packings of a net capacity of 1 kg or less:</p> <p> 1. Ginger</p> <p> 2. Grapefruit segments</p> <p> 3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids</p> <p> 4. Grapes</p> <p> 7. Peaches and apricots:</p> <p> aa) With a sugar content exceeding 15% by weight:</p> <p> 22. Apricots</p> <p> bb) Other:</p> <p> 22. Apricots</p> <p> ex 8. Other fruits:</p> <p> — Excluding cherries</p> <p> 9. Mixtures of fruit</p> <p>c) Not containing added sugar</p>
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 density exceeding 1,33 g/cm³ at 20 °C:</p> <p> II. Apple and pear juice; mixtures of apple and pear juice</p> <p> III. Other:</p> <p> ex a) Of a value exceeding 30 ECU per 100 kg net weight:</p> <p> — Excluding orange and lemon juices</p> <p> ex b) Other:</p> <p> — Excluding orange and lemon juices</p> <p>B. Of a density of 1,33 g/cm³ or less at 20 °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 ECU per 100 kg net weight:</p> <p> 2. Apple and pear juice</p> <p> 3. Mixtures of apple and pear juice</p> <p> b) Of a value of 18 ECU or less per 100 kg net weight:</p> <p> 2. Apple juice</p> <p> 3. Pear juice</p> <p> 4. Mixtures of apple and pear juice</p> <p> II. Other:</p> <p> a) Of a value exceeding 30 ECU per 100 kg net weight:</p> <p> 2. Grapefruit juice</p> <p> 3. Lemon juice and other citrus fruit juices:</p> <p> ex aa) Containing added sugar:</p> <p> — Excluding lemon juice</p> <p> ex bb) Other:</p> <p> — Excluding lemon juice</p> <p> 4. Pineapple juice</p>

CCT heading No	Description
20.07 (cont'd)	B. II. a) 6. Other fruit and vegetable juices 7. Mixtures b) Of a value of 30 ECU or less per 100 kg net weight: 2. Grapefruit juice 4. Other citrus fruit juices 5. Pineapple juice 7. Other fruit and vegetable juices 8. Mixtures
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils: ex B. Other: — Oil-cake

ANNEX XV

List provided for in Article 20 (2)

CCT heading No	Description
01.03	Live swine: A. Domestic species
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls: A. Of a weight not exceeding 185 g: ex I. Turkeys and geese: — Turkeys ex II. Other: — Hens
02.01	Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen: A. Meat: III. Of swine: a) Of domestic swine B. Offals: II. Other: c) Of domestic swine
04.04	Cheese and curd: D. Processed cheese, not grated or powdered, of a fat content, by weight: E. Other: I. Not grated or powdered, of a fat content, by weight, not exceeding 40 % and a water content, calculated by weight of the non-fatty matter: b) Exceeding 47 % but not exceeding 72 %: ex 1. Cheddar: — Of the 'Ilha' type ex 2. Other: — Of the 'Holland' type
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not: A. Eggs in shell, fresh or preserved: I. Poultry eggs: a) Eggs for hatching: ex 1. Of turkeys or geese: — Of turkeys ex 2. Other: — Of hens II. Other eggs
07.01	Vegetables, fresh or chilled: B. Cabbages, cauliflowers and Brussels sprouts: I. Cauliflowers: ex a) From 15 April to 30 November: — From 1 to 30 November ex b) From 1 December to 14 April: — From 1 December to 31 March ex H. Onions, shallots and garlic: — Onions, from 1 August to 30 November — Garlic, from 1 August to 31 December

CCT heading No	Description
07.01 (cont'd)	<p>M. Tomatoes:</p> <p>ex I. From 1 November to 14 May: — From 1 December to 14 May</p> <p>ex II. From 15 May to 31 October: — From 15 May to 31 May</p>
08.02	<p>Citrus fruit, fresh or dried:</p> <p>A. Oranges:</p> <p>I. Sweet oranges, fresh:</p> <p>a) From 1 April to 30 April</p> <p>b) From 1 May to 15 May</p> <p>ex c) From 16 May to 15 October: — From 16 May to 31 August</p> <p>ex d) From 16 October to 31 March: — From 1 February to 31 March</p> <p>II. Other:</p> <p>ex a) From 1 April to 15 October: — From 1 April to 31 August</p> <p>ex b) From 16 October to 31 March: — From 1 February to 31 March</p> <p>B. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:</p> <p>ex II. Other: — Mandarins, including tangerines and satsumas from 1 November to 31 March</p> <p>ex C. Lemons: — From 1 June to 31 October</p>
08.04	<p>Grapes, fresh or dried:</p> <p>A. Fresh:</p> <p>I. Table grapes:</p> <p>ex b) From 15 July to 31 October: — From 15 August to 30 September</p>
08.06	<p>Apples, pears and quinces, fresh:</p> <p>A. Apples:</p> <p>II. Other:</p> <p>ex b) From 1 January to 31 March: — From 1 to 31 March</p> <p>ex c) From 1 April to 31 July: — From 1 April to 30 June</p> <p>B. Pears:</p> <p>II. Other:</p> <p>ex a) From 1 January to 31 March: — From 1 February to 31 March</p> <p>b) From 1 April to 15 July</p> <p>c) From 16 July to 31 July</p> <p>ex d) From 1 August to 31 December: — From 1 to 31 August</p>
08.07	<p>Stone fruit, fresh:</p> <p>ex A. Apricots: — From 15 June to 15 July</p> <p>ex B. Peaches, including nectarines: — Peaches, from 1 May to 30 September</p>

CCT heading No	Description
11.08	Starches; inulin: A. Starches: I. Maize starch
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted: A. Lard and other pig fat: II. Other
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol: ex B. Wine other than that referred to in A, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C: — Wines put up other than in bottles with 'mushroom' stoppers, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C C. Other: I. Of an actual alcoholic strength by volume not exceeding 13 % vol II. Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol

ANNEX XVI

List provided for in Article 20 (4)

CCT heading No	Description
03.01	<p>Fish, fresh (live or dead), chilled or frozen:</p> <p>B. Saltwater fish:</p> <p>I. Whole, headless or in pieces:</p> <p>h) Cod (<i>Gadus morhua</i>, <i>Boreogadus saida</i>, <i>Gadus ogac</i>):</p> <p>2. Frozen</p> <p>ij) Saithe (<i>Pollachius virens</i>):</p> <p>2. Frozen</p> <p>k) Haddock (<i>Melanogrammus aeglefinus</i>):</p> <p>2. Frozen</p> <p>m) Ling (<i>Molva spp.</i>):</p> <p>2. Frozen</p> <p>n) Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>):</p> <p>2. Frozen</p> <p>t) Hake (<i>Merluccius spp.</i>):</p> <p>1. Fresh or chilled</p> <p>2. Frozen</p> <p>ex v) Other:</p> <p>— Horse mackerel (<i>Trachurus trachurus</i>), fresh, chilled or frozen</p> <p>— Similar to cod, frozen (<i>Gadus macrocephalus</i>, <i>Brosme brosme</i>)</p> <p>II. Fillets</p> <p>b) Frozen:</p> <p>1. Of cod (<i>Gadus morhua</i>, <i>Boreogadus saida</i>, <i>Gadus ogac</i>)</p> <p>3. Of haddock (<i>Melanogrammus aeglefinus</i>)</p> <p>9. Of hake (<i>Merluccius spp.</i>)</p> <p>11. Of plaice (<i>Pleuronectes platessa</i>)</p> <p>12. Of flounder (<i>Platichthys flesus</i>)</p>
03.02	<p>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:</p> <p>A. Dried, salted or in brine:</p> <p>I. Whole, headless or in pieces:</p> <p>b) Cod (<i>Gadus morhua</i>, <i>Boreogadus saida</i>, <i>Gadus ogac</i>)</p> <p>ex f) Other:</p> <p>— Products similar to cod (saithe, haddock, Alaska pollack, pollack, <i>Gadus macrocephalus</i>, <i>Brosme brosme</i>)</p>
03.03	<p>Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:</p> <p>A. Crustaceans:</p> <p>IV. Shrimps and prawns:</p> <p>ex a) Prawns and shrimps of the <i>Pandalidae</i> family:</p> <p>— Frozen</p> <p>b) Shrimps of the genus <i>Crangon</i>:</p> <p>ex 2. Other:</p> <p>— Frozen</p> <p>ex c) Other:</p> <p>— Frozen</p> <p>V. Other:</p> <p>a) Norway lobsters (<i>Nephrops norvegicus</i>):</p> <p>1. Frozen</p> <p>B. Molluscs:</p> <p>IV. Other:</p> <p>a) Frozen:</p> <p>1. Squid</p>

DECISION OF THE REPRESENTATIVES OF THE GOVERNMENTS OF THE
MEMBER STATES, MEETING WITHIN THE COUNCIL

of 3 March 1986

extending Decision 80/1187/ECSC opening tariff preferences for products within the
province of the ECSC Treaty and originating in the overseas countries and territories associated
with the Community

(86/48/ECSC)

THE REPRESENTATIVES OF THE GOVERNMENTS OF THE MEMBER STATES OF THE
EUROPEAN COAL AND STEEL COMMUNITY, MEETING WITHIN THE COUNCIL,

Whereas the arrangements applicable under Decision 80/1187/ECSC ⁽¹⁾, as extended by
Decision 85/160/ECSC ⁽²⁾, should be kept in force until 30 June 1986,

In agreement with the Commission,

HAVE DECIDED AS FOLLOWS:

Article 1

In Article 6 of Decision 80/1187/ECSC, '28 February 1986' shall be replaced by '30 June
1986'.

Article 2

This Decision shall take effect on the day of its publication in the *Official Journal of the
European Communities*.

It shall apply from 1 March 1986.

Done at Brussels, 3 March 1986.

The President

W. F. van EEKELEN

⁽¹⁾ OJ No L 361, 31. 12. 1980, p. 111.

⁽²⁾ OJ No L 61, 1. 3. 1985, p. 26.

DECISION OF THE REPRESENTATIVES OF THE GOVERNMENTS OF THE
MEMBER STATES, MEETING WITHIN THE COUNCIL

of 3 March 1986

establishing arrangements for trade between Spain and Portugal on the one hand and the
African, Caribbean and Pacific States (ACP States) on the other in products falling within the
ECSC Treaty

(86/49/ECSC)

THE REPRESENTATIVES OF THE GOVERNMENTS OF THE
MEMBER STATES OF THE EUROPEAN COAL AND STEEL
COMMUNITY, MEETING WITHIN THE COUNCIL,

Whereas the Member States have concluded the Treaty
establishing the European Coal and Steel Community;

Whereas the Community and the ACP States opened
negotiations on 10 December 1985 for the conclusion of a
protocol to adapt the Third ACP-EEC Convention to take
account of the accession of Spain and Portugal to the
European Communities;

Whereas Articles 180 (1) and 367 of the Act of Accession of
Spain and Portugal provide that if such a protocol has not
been concluded by 1 January 1986 the Community shall take
the necessary measures to remedy the situation;

Whereas the Third ACP-EEC Convention has not yet entered
into force;

Whereas Council Regulation (EEC) No 485/85 of 26
February 1985 concerning the application of Decision No
2/85 of the ACP-EEC Council of Ministers on transitional
measures valid from 1 March 1985⁽¹⁾, as extended by
Council Regulation (EEC) No 690/86⁽²⁾, lays down
transitional measures to apply pending the entry into force of
the Third ACP-EEC Convention;

Whereas the said transitional measures apply as between the
ACP States and the enlarged Community;

Whereas it is therefore necessary to lay down special
provisions for the implementation by the Kingdom of Spain
and the Portuguese Republic of the trade arrangements
established by the above Regulation;

Whereas the Third Convention is shortly due to enter into
force and provides for trade arrangements identical to those
established by the abovementioned Regulations;

Whereas the validity of the special provisions applying to
Spain and Portugal should therefore be extended beyond the
expiry of the abovementioned Regulation, pending the
conclusion of the negotiations under way with the ACP States
for a protocol adapting the Third ACP-EEC Convention and
laying down transitional measures to take account of the
accession of Spain and Portugal;

Whereas the Canary Islands, Ceuta and Melilla are not part
of the customs territory of the Community and, in principle,
unilateral or contractual acts of Community institutions
concerning the common commercial policy and relating
directly to the import or export of goods do not apply to
those territories;

Whereas Article 7 of Protocol No 2 to the Act of Accession
concerning the Canary Islands, Ceuta and Melilla provides,
however, that customs duties, charges having equivalent
effect and trade arrangements applying to imports into the
Canary Islands, Ceuta and Melilla of goods coming from a
third country may not be less favourable than those applied
by the Community in accordance with its international
commitments or preferential arrangements *vis-à-vis* such
country, provided the country in question accords imports
from the Canary Islands, Ceuta and Melilla the same
treatment as it accords those from the Community;

Whereas provisions should therefore be adopted for
implementation of the trade arrangements applicable to
imports into the Canary Islands, Ceuta and Melilla of
products originating in the ACP States,

In agreement with the Commission,

HAVE DECIDED AS FOLLOWS:

Article 1

From 1 March 1986 until the entry into force of the protocol
referred to in Articles 179 and 366 of the Act of Accession or
until 31 December 1986, whichever is the earlier, the
Kingdom of Spain and the Republic of Portugal shall apply to
imports originating in the ACP States of products falling
within the ECSC Treaty the same arrangements as are
applied by the other Member States, having regard to the
special provisions set out in the Annex.

⁽¹⁾ OJ No L 61, 1. 3. 1985, p. 1.

⁽²⁾ See page 1 of this Official Journal.

Article 2

Member States shall take the measures necessary to implement this Decision.

It shall take effect on the day of its publication and apply as from 1 March 1986.

Article 3

This Decision shall be published in the *Official Journal of the European Communities*.

Done at Brussels, 3 March 1986.

The President
W. F. van EEKELEN

ANNEX

Special provisions for imports into Spain and Portugal of products falling within the ECSC Treaty and originating in the African, Caribbean and Pacific (ACP States)

CHAPTER I

SPECIAL PROVISIONS APPLICABLE TO THE KINGDOM OF SPAIN

Article 1

1. From 1 March 1986 the Kingdom of Spain shall apply to products falling within the ECSC Treaty and originating in the African, Caribbean and Pacific (ACP) States the same customs duties as it applies to like products from the Community as constituted on 31 December 1985.

2. The Kingdom of Spain shall dismantle customs duties on imports of the products referred to in paragraph 1 in accordance with the following timetable:

- on 1 March 1986 each duty shall be reduced to 90 % of the basic duty,
- on 1 January 1987 each duty shall be reduced to 77,5 % of the basic duty,
- on 1 January 1988 each duty shall be reduced to 62,5 % of the basic duty,
- on 1 January 1989 each duty shall be reduced to 47,5 % of the basic duty,
- on 1 January 1990 each duty shall be reduced to 35 % of the basic duty,
- on 1 January 1991 each duty shall be reduced to 22,5 % of the basic duty,
- on 1 January 1992 each duty shall be reduced to 10 % of the basic duty.

The final 10 % reduction shall be made on 1 January 1993.

3. For the purposes of applying the duties calculated in accordance with paragraph 2 they shall be rounded down to one decimal place.

Article 2

The basic duty for each product, at which the successive reductions provided for in Article 1 (2) shall be applied,

will be the duty actually applied by the Kingdom of Spain *vis-à-vis* the Community on 1 January 1985.

Article 3

Should the Kingdom of Spain suspend or reduce customs duties on imports from the Community as constituted on 31 December 1985 more rapidly than envisaged under the timetable laid down, it shall also suspend or reduce by the same percentage the customs duties applying to like products originating in the ACP States.

Article 4

Provided the ACP States accord imports coming from the Canary Islands, Ceuta and Melilla the same treatment as they accord imports from the Community:

- customs duties existing in those territories and the charge known as the 'arbitrio insular — tarifa general' existing in the Canary Islands shall be dismantled in respect of products originating in the ACP States in accordance with the timetable and arrangements laid down in Articles 1, 2 and 3,
- the charge known as the 'arbitrio insular — tarifa especial' existing in the Canary Islands shall be abolished on 1 March 1986 in respect of products originating in the ACP States.

CHAPTER II

SPECIAL PROVISIONS APPLICABLE TO PORTUGAL

Article 5

1. As from 1 March 1986 the Portuguese Republic shall abolish customs duties on imports originating in the ACP States of products falling within the ECSC Treaty.

2. By way of derogation from paragraph 1, the Portuguese Republic shall dismantle customs duties on imports of the following products in accordance with the timetable set out below:

CCT heading No	Description
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel: A. Not further worked than hot-rolled or extruded: I. Wire rod (ECSC)
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, cold-formed or cold-finished, sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements: A. Angles, shapes and sections: I. Not further worked than hot-rolled or extruded (ECSC)
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled: B. Other sheets and plates: IV. Clad, coated or otherwise surface-treated: ex d) Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerised, printed) (ECSC): — coated with polyvinyl chloride

- on 1 March 1986 each duty shall be reduced to 90 % of the basic duty,
- on 1 January 1987 each duty shall be reduced to 80 % of the basic duty,
- on 1 January 1988 each duty shall be reduced to 65 % of the basic duty,
- on 1 January 1989 each duty shall be reduced to 50 % of the basic duty,
- on 1 January 1990 each duty shall be reduced to 40 % of the basic duty,
- on 1 January 1991 each duty shall be reduced to 30 % of the basic duty,
- the final two 15 % reductions shall be made on 1 January 1992 and 1 January 1993.

3. For the purpose of applying the duties calculated in accordance with paragraph 2 they shall be rounded down to one decimal place.

Article 6

1. The basic duty for each product, to which the successive reductions provided for in Article 5 (2) shall be applied, will be the duty actually applied by the Portuguese Republic *vis-à-vis* the ACP States on 1 January 1985.

2. By way of derogation from paragraph 1, the Portuguese Republic shall dismantle customs duties on products falling within subheading ex 73.12 B IV d) of the Common Customs Tariff starting from a basic duty of 20 %, provided the said duties are higher than the duties referred to in paragraph 1.

Article 7

Should the Portuguese Republic suspend customs duties on imports from the Community as constituted on 31 December 1985 or reduce them more rapidly than envisaged in the timetable laid down in Article 5 (2), it shall also suspend or reduce by the same percentage the customs duties applying to like products originating in the ACP States.

Article 8

1. The following charges applied by the Portuguese Republic to trade with the ACP States shall be dismantled in accordance with the timetable indicated:

- (a) The 0,4 % *ad valorem* charge applied:
- to goods imported temporarily,
 - to reimported goods (other than containers),
 - to goods imported under inward processing arrangements allowing drawback of duties paid on the import goods following export of the products obtained,
- shall be:
- reduced to 0,2 % on 1 January 1987, and
 - abolished on 1 January 1988.
- (b) The 0,9 % *ad valorem* charge applied to goods imported for home use shall be:
- reduced to 0,6 % on 1 January 1989,
 - reduced to 0,3 % on 1 January 1990, and
 - abolished on 1 January 1991.

DECISION OF THE REPRESENTATIVES OF THE GOVERNMENTS OF THE
MEMBER STATES, MEETING WITHIN THE COUNCIL

of 3 March 1986

establishing arrangements for trade between Spain and Portugal on the one hand and the
overseas countries and territories (OCT) on the other in products falling within the ECSC
Treaty

(86/50/ECSC)

THE REPRESENTATIVES OF THE GOVERNMENTS OF THE
MEMBER STATES OF THE EUROPEAN COAL AND STEEL
COMMUNITY, MEETING WITHIN THE COUNCIL,

Whereas the Member States have concluded the Treaty
establishing the European Coal and Steel Community;

Whereas the Act of Accession of Spain and Portugal provides
for adjustments and transitional measures to apply to trade
between the said Member States on the one hand and certain
third countries on the other;

Whereas, as far as the overseas countries and territories
(OCT) are concerned, for the time being such measures
should be applicable only until 31 December 1986, taking
account of the arrangements in force for the ACP States;

Whereas the Canary Islands, Ceuta and Melilla are not part
of the customs territory of the Community and, in principle,
unilateral or contractual acts of Community institutions
concerning the common commercial policy and relating
directly to the import or export of goods do not apply to
those territories;

Whereas Article 7 of Protocol No 2 to the Act of Accession
concerning the Canary Islands, Ceuta and Melilla provides,
however, that customs duties, charges having equivalent
effect and trade arrangements applying to imports into the
Canary Islands, Ceuta and Melilla of goods coming from a
third country may not be less favourable than those applied
by the Community in accordance with its international
commitments or preferential arrangements *vis-à-vis* such
country, provided the country in question accords imports
from the Canary Islands, Ceuta and Melilla the same
treatment as it accords those from the Community;

Whereas provisions should therefore be adopted for
implementation of the trade arrangements applicable to
imports into the Canary Islands, Ceuta and Melilla of
products originating in the OCT,

In agreement with the Commission,

HAVE DECIDED AS FOLLOWS:

Article 1

From 1 March 1986 to 31 December 1986 the arrangements
applicable to trade between Spain and Portugal on the one
hand and the OCT on the other shall be those established by
Decision 80/1187/ECSC of the Representatives of the
Governments of the Member States, meeting within the
Council, of 16 December 1980, on the opening of tariff
preferences for products falling within the ECSC Treaty and
originating in the overseas countries and territories
associated with the Community ⁽¹⁾, as last extended by
Decision 86/48/ECSC ⁽²⁾, and within the Annex to this
Decision.

Article 2

Member States shall take the measures necessary to
implement this Decision.

Article 3

This Decision shall be published in the *Official Journal of the
European Communities*.

It shall take effect on the day of its publication and apply as
from 1 March 1986.

Done at Brussels, 3 March 1986.

For the Council
The President

W. F. van EEKELEN

⁽¹⁾ OJ No L 361, 31. 12. 1980, p. 111.

⁽²⁾ See page 184 of this Official Journal.

ANNEX

Special provisions for implementation of Decision 80/1187/ECSC to take account of the accession of Spain and Portugal

CHAPTER I

SPECIAL PROVISIONS APPLICABLE TO THE KINGDOM OF SPAIN

Article 1

1. From 1 March 1986 the Kingdom of Spain shall apply to imports originating in the overseas countries and territories (OCT) of products covered by Decision 80/1187/ECSC the same customs duties on imports as it applies to like products from the Community as constituted on 31 December 1985.

2. The Kingdom of Spain shall dismantle customs duties on imports of the products referred to in paragraph 1 in accordance with the following timetable:

- on 1 March 1986 each duty shall be reduced to 90 % of the basic duty,
- on 1 January 1987 each duty shall be reduced to 77,5 % of the basic duty,
- on 1 January 1988 each duty shall be reduced to 62,5 % of the basic duty,
- on 1 January 1989 each duty shall be reduced to 47,5 % of the basic duty,
- on 1 January 1990 each duty shall be reduced to 35 % of the basic duty,
- on 1 January 1991 each duty shall be reduced to 22,5 % of the basic duty,
- on 1 January 1992 each duty shall be reduced to 10 % of the basic duty.

The final 10 % reduction shall be made on 1 January 1993.

3. For the purposes of applying the duties calculated in accordance with paragraph 2 they shall be rounded down to one decimal place.

Article 2

The basic duty for each product, at which the successive reductions provided for in Article 1 (2) shall be applied,

will be the duty actually applied by the Kingdom of Spain *vis-à-vis* the Community on 1 January 1985.

Article 3

Should the Kingdom of Spain suspend or reduce customs duties on imports from the Community as constituted on 31 December 1985 more rapidly than envisaged under the timetable laid down, it shall also suspend or reduce by the same percentage the customs duties applying to like products originating in the OCT.

Article 4

Provided the OCT accord imports coming from the Canary Islands, Ceuta and Melilla the same treatment as they accord imports from the Community:

- customs duties existing in those territories and the charge known as the 'arbitrio insular — tarifa general' existing in the Canary Islands shall be dismantled in respect of products originating in the OCT in accordance with the timetable and arrangements laid down in Articles 1, 2 and 3,
- the charge known as the 'arbitrio insular — tarifa especial' existing in the Canary Islands shall be abolished on 1 March 1986 in respect of products originating in the OCT.

CHAPTER II

SPECIAL PROVISIONS APPLICABLE TO PORTUGAL

Article 5

1. The Portuguese Republic shall abolish customs duties on imports of products covered by Decision 80/1187/ECSC and originating in the OCT as from 1 March 1986.

2. By way of derogation from paragraph 1 the Portuguese Republic shall dismantle customs duties on imports of the following products in accordance with the timetable set out below:

CCT heading No	Description
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel: A. Not further worked than hot-rolled or extruded: I. Wire rod (ECSC)
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, cold-formed or cold-finished, sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements: A. Angles, shapes and sections: I. Not further worked than hot-rolled or extruded (ECSC)
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled: B. Other sheets and plates: IV. Clad, coated or otherwise surface-treated: ex d) Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerised, printed) (ECSC): — coated with polyvinyl chloride

- on 1 March 1986 each duty shall be reduced to 90 % of the basic duty,
- on 1 January 1987 each duty shall be reduced to 80 % of the basic duty,
- on 1 January 1988 each duty shall be reduced to 65 % of the basic duty,
- on 1 January 1989 each duty shall be reduced to 50 % of the basic duty,
- on 1 January 1990 each duty shall be reduced to 40 % of the basic duty,
- on 1 January 1991 each duty shall be reduced to 30 % of the basic duty,
- the final two 15 % reductions shall be made on 1 January 1992 and 1 January 1993.

3. For the purpose of applying the duties calculated in accordance with paragraph 2 they shall be rounded down to one decimal place.

Article 6

1. The basic duty for each product, to which the successive reductions provided for in Article 5 (2) shall be applied, will be the duty actually applied by the Portuguese Republic *vis-à-vis* the OCT on 1 January 1985.

2. By way of derogation from paragraph 1, the Portuguese Republic shall dismantle customs duties on products falling within subheading ex 73.13 B IV d) of the Common Customs Tariff starting from a basic duty of 20 %, provided the said duties are higher than the duties referred to in paragraph 1.

Article 7

Should the Portuguese Republic suspend or reduce customs duties on imports from the Community as constituted on 31 December 1985 more rapidly than envisaged in the timetable laid down in Article 5 (2), it shall also suspend or reduce by the same percentage the customs duties applying to like products originating in the OCT.

Article 8

1. The following charges applied by the Portuguese Republic to trade with the OCT shall be dismantled in accordance with the timetable indicated:

- (a) The 0,4 % *ad valorem* charge applied:
- to goods imported temporarily,
 - to reimported goods (other than containers),
 - to goods imported under inward processing arrangements allowing drawback of duties paid on the import goods following export of the products obtained,
- shall be:
- reduced to 0,2 % on 1 January 1987, and
 - abolished on 1 January 1988.
- (b) The 0,9 % *ad valorem* charge applied to goods imported for home use shall be:
- reduced to 0,6 % on 1 January 1989,
 - reduced to 0,3 % on 1 January 1990, and
 - abolished on 1 January 1991.

STATEMENTS

The Belgian, Danish, German, Greek, French, Irish, Italian, Luxembourg, Netherlands and United Kingdom delegations and the Commission state that, in accordance with Articles 181 (2) and 368 (2) of the Treaty of Accession of the Kingdom of Spain and the Republic of Portugal to the Communities, this Decision implies neither the participation of Spain and Portugal in the arrangements of Lomé II regarding financial and technical cooperation, Stabex and Sysmin, nor the participation of their nationals and companies or firms in invitations to tender and contracts financed from the resources of the fourth and fifth EDF. They consider that the modifications made to the draft Decision submitted by the Commission have no effect on this interpretation.

The Commission declares that it will exercise its management responsibilities in compliance with this interpretation.

The Spanish and Portuguese delegations state that they do not subscribe to the interpretation given by the other 10 delegations and the Commission and would further point out that they consider their respective nationals and companies to be entitled to participate in invitations to tender and in contracts financed from the resources of the fourth and fifth EDF.
