



COMMISSION OF THE EUROPEAN COMMUNITIES

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2004/0015 (ACC)

Proposal for a

COUNCIL DECISION

on the position to be taken by the Community in the Association Council established by the Europe Agreement between the European Communities and their Member States, of the one part, and Latvia, of the other part, concerning the improvement of the trade arrangements for processed agricultural products provided for in Protocol 2 of the Europe Agreement between the European Community and Latvia

(presented by the Commission)

EXPLANATORY MEMORANDUM

Under the terms of Article 19 of the Europe Agreement between the European Communities and their Member States, of the one part, and the Republic of Latvia, of the other part¹, approved by the Decision of the Council (1999/790/EC) of 18.5.1998² and by Decision No 7/2001 of the EU-Latvia Association Council³, Protocol 2 lays down the trade arrangements for the processed agricultural products which are listed therein.

Council directives authorised the Commission to enter into negotiations with Latvia with a view to improving the trade arrangement for processed agricultural products in preparation for accession.

The two parties have reached a draft agreement, which envisages completed liberalisation of trade for certain processed agricultural products.

For imports outside of this range of products the current trade provisions as laid down by Protocol 2 of the Europe Agreement will continue to apply.

Processed Agricultural Products, not covered by Annex I to the Treaty will not be eligible for export refunds under Commission Regulation (EC) No 1520/2000 of 13 July 2000 laying down common detailed rules for the application of the system of granting export refunds on certain agricultural products exported in the form of goods, not covered by Annex I to the Treaty, and the criteria for fixing the amounts of such refunds⁴.

The Council has authorised the implementation of this agreement in the form of autonomous and transitional measures, which have been in force since 1 July 2003. It is therefore proposed to the Council to adopt this joint position for a Decision of the Association Council to amend the Annexes to Protocol 2.

¹ OJ L 26, 2.2.1998, p. 1

² OJ L 317, 10.12.1999, p. 1

³ OJ L 38, 8.2.2002, p. 26

⁴ OJ L 177, 15.7.2000, p. 1. Regulation as last amended by Regulation (EC) No 740/2003 (OJ L 106, 29.4.2003, p. 12)

Proposal for a

COUNCIL DECISION

on the position to be taken by the Community in the Association Council established by the Europe Agreement between the European Communities and their Member States, of the one part, and Latvia, of the other part, concerning the improvement of the trade arrangements for processed agricultural products provided for in Protocol 2 of the Europe Agreement between the European Community and Latvia

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 133 in conjunction with the second subparagraph of Article 300(2) thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) The Europe Agreement⁵ establishes an association between the European Communities and their Member States, of the one part, and Latvia, of the other part. Its Protocol 2 on trade arrangements for processed agricultural products has last been amended by Decision No 7 / 2001 of the EU-Latvia Association Council⁶.
- (2) New trade improvements have recently been negotiated which aim to improve economic convergence in preparation for accession and lay down concessions in the form of completed liberalisation of trade for certain agricultural products. For imports outside of that range of products the current provisions continue to apply.
- (3) Under Protocol 2 the Association Council has to decide in particular on any amendment of the duties mentioned in the annexes to Protocol 2 and on the increase or abolition of tariff quotas.
- (4) Under Article 1 (2) of that Protocol, the Association Council also decides that the duties applied may be reduced in response to reductions resulting from mutual concessions relating to processed agricultural products.
- (5) The concessions granted by the European Union entered into force on 1 July 2003 in accordance with Council Regulation (EC) No 1087/2003⁷ of 18 June 2003 adopting autonomous and transitional measures concerning the importation of certain processed agricultural products originating in Latvia and the exportation of certain processed agricultural products to Latvia. Regulation No 1087/2003 will be redundant and

⁵ OJ L 26 , 2.2.1998, p. 1

⁶ OJ L 317, 10.12.1999, p. 1

⁷ OJ L 163, 1.7.2003, p. 19

should therefore be repealed as soon as the decision of the Association Council enters into force.

HAS DECIDED AS FOLLOWS:

Article 1

The position to be taken by the Community in the Association Council established by the Europe Agreement between the European Communities and their Member States, of the one part, and Latvia, of the other part, concerning the improvement of Protocol 2 on the bilateral trade of processed agricultural products, shall be based on a draft Decision of the Association Council attached to this Decision.

Article 2

Regulation (EC) No 1087/2003 shall be repealed on the date when the Decision of the Association Council attached to this Decision enters into force.

Done at Brussels, [...]

*For the Council
The President*

ANNEX

Proposal for an

EC-Latvia ASSOCIATION COUNCIL DECISION No... /2003 concerning the improvement of the trade arrangements for processed agricultural products provided for in Protocol 2 of the Europe Agreement

THE ASSOCIATION COUNCIL,

Having regard to the Europe Agreement establishing an association between the European Communities and their Member States, of the one part, and Latvia, of the other part, and in particular Articles 1 and 2 of Protocol 2 thereto,

Whereas:

- (1) Protocol 2⁸ lays down the trade arrangements for processed agricultural products between the Community and Latvia. Protocol 2 on trade arrangements for processed agricultural products has last been amended by Decision No 7 / 2001 of the EU-Latvia Association Council⁹.
- (2) New trade improvements have recently been negotiated which aim to improve economic convergence in preparation for accession and lay down concessions in the form of completed liberalisation of trade for certain agricultural products. They should enter into force not later than 1 July 2003. For imports outside of the quotas the current provisions continue to apply.
- (3) Under Article 1(2) of Protocol 2 the Association Council also decides that the duties applied may be reduced in response to reductions resulting from mutual concessions relating to processed agricultural products.
- (4) For the importation of certain goods no customs duties should be applied.
- (5) On processed agricultural products covered by Protocol 2 but not listed in this Decision the existing trade provisions laid down by Protocol 2 should continue to apply.
- (6) For processed agricultural products not covered by Annex I to the Treaty no export refunds should be granted under Commission Regulation (EC) No 1520/2000 of 13 July 2000 laying down common detailed rules for the application of the system of granting export refunds on certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, and the criteria for fixing the amount of such refunds¹⁰.

This will be subject to a decision by the Commission under the procedure laid down in Council Decision No 1999/468/EC of 28 June 1999¹¹.

⁸ OJ L 26, 2.2.1998, p. 1

⁹ OJ L 38, 8.2.2002, p. 26

¹⁰ OJ L 177, 15.7.2000, p. 1. Regulation as last amended by Regulation (EC) No 740/2003 (OJ L 106, 29.4.2003, p. 12)

¹¹ OJ L 184, 17.7.1999, p. 23.

- (7) For goods originating in Latvia and exported to the European Union no export refunds should be granted.

HAS DECIDED AS FOLLOWS:

Article 1

From 1 July 2003 on imports of processed agricultural products into the European Union and originating in Latvia listed in Annex no customs duties shall be applied.

From 1 July 2003 on imports of processed agricultural products into Latvia and originating in the European Union listed in Annex no customs duties shall be applied.

Article 2

Processed agricultural products not listed in Annex to the Treaty originating in the European Union and exported to Latvia shall not be eligible for export refunds granted under Commission Regulation (EC) No 1520/2000.

Processed agricultural products not listed in Annex to the Treaty originating in Latvia and exported to the European Union shall not be eligible for export refunds in Latvia.

Article 3

This decision shall enter into force on the first day of the month following that of its adoption.

It will be applicable from 1 July 2003.

Done at Brussels, [...]

*For the Association Council
The President*

ANNEX

MUTUALLY LIBERALISED GOODS – EXEMPTED FROM DUTIES AND EXPORT REFUNDS IN THE EUROPEAN UNION AND IN LATVIA

CN Code (1)	Description (2)
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:
0502 10 00	-Pigs', hogs' or boars' bristles and hair and waste thereof
0502 90 00	-Other
0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material
0505	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:
0505 10	-Feathers of a kind used for stuffing; down:
0505 10 10	--Raw
0505 10 90	--Other
0505 90 00	-Other
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:
0506 10 00	-Ossein and bones treated with acid
0506 90 00	-Other
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:
0507 10 00	-Ivory; ivory powder and waste
0507 90 00	-Other
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof
0509 00	Natural sponges of animal origin:
0509 00 10	-Raw
0509 00 90	-Other
0510 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh chilled, frozen or otherwise provisionally preserved
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 40 00	-Sweet corn
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
0711 90	-Other vegetables; mixtures of vegetables:
	--Vegetables:
0711 90 30	---Sweet corn
0903 00 00	Maté
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
	-Vegetable saps and extracts:
1302 12 00	--Of liquorice
1302 13 00	--Of hops
1302 14 00	--Of pyrethrum or of the roots of plants containing rotenone
1302 19	--Other:
1302 19 30	---Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations
	---Other:
1302 19 91	----Medicinal
1302 20	-Pectic substances, pectinates and pectates:
1302 20 10	--Dry
1302 20 90	--Other
	-Mucilages and thickeners, whether or not modified, derived from vegetable products:
1302 31 00	--Agar-agar

CN Code	Description
(1)	(2)
1302 32	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:
1302 32 10	---Of locust beans or locust bean seeds
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):
1401 10 00	-Bamboos
1401 20 00	-Rattans
1401 90 00	-Other
1402 00 00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material
1403 00 00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn piassava, couch-grass and istle), whether or not in hanks or bundles
1404	Vegetable products not elsewhere specified or included:
1404 10 00	-Raw vegetable materials of a kind used primarily in dyeing or tanning
1404 20 00	-Cotton linters
1404 90 00	-Other
1505	Wool grease and fatty substances derived therefrom (including lanolin):
1505 00 10	-Wool grease, crude
1505 00 90	-Other
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:
1515 90 15	-- Jojoba and oiticica oils; myrtle wax and Japan wax; their fractions
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:
1516 20	-Vegetable fats and oils and their fractions:
1516 20 10	--Hydrogenated castor oil, so called "opal-wax"
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:
1517 10	-Margarine, excluding liquid margarine:
1517 10 10	--Containing, by weight, more than 10% but not more than 15% of milk fats
1517 90	-Other:
1517 90 10	--Containing, by weight, more than 10% but not more than 15% of milk fats
	--Other:
1517 90 93	---Edible mixtures or preparations of a kind used as mould-release preparations
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:
1518 00 10	-Linoxyn
1518 00 91	--Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
	--Other:
1518 00 95	---Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions
1518 00 99	---Other
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes

CN Code	Description
(1)	(2)
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:
1521 10 00	- Vegetable waxes
1521 90	-Other:
1521 90 10	--Spermaceti, whether or not refined or coloured
1521 90 91	--Beeswax and other insect waxes, whether or not refined or coloured:
1521 90 99	---Raw
	---Other
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	-Degras
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
1702 50 00	-Chemically pure fructose
1702 90	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:
1702 90 10	--Chemically pure maltose
1704	Sugar confectionery (including white chocolate), not containing cocoa:
1704 10	-Chewing gum, whether or not sugar-coated:
	--Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 11	---Gum in strips
1704 10 19	---Other
	--Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 91	---Gum in strips
1704 10 99	---Other
1704 90	-Other:
1704 90 10	--Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances
1704 90 30	--White chocolate
	--Other:
1704 90 51	---Pastes, including marzipan, in immediate packings of a net content of 1 kg or more
1704 90 55	---Throat pastilles and cough drops
1704 90 61	---Sugar coated (panned) goods
	---Other:
1704 90 65	----Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery
1704 90 71	----Boiled sweets whether or not filled
1704 90 75	----Toffees, caramels and similar sweets
	----Other:
1704 90 81	-----Compressed tablets
Ex 1704 90 99 (Code taric 1704 90 99 10)	-----Other (excluding products containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose))
1803	Cocoa paste, whether or not defatted:
1803 10 00	-Not defatted
1803 20 00	-Wholly or partly defatted
1804 00 00	Cocoa butter, fat and oil
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter
1806	Chocolate and other food preparations containing cocoa:
1806 10	-Cocoa powder, containing added sugar or other sweetening matter:
1806 10 15	--Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 20	--Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 30	--Containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose

CN Code	Description
(1)	(2)
1806 20	-Other preparations in blocks slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:
1806 20 10	--Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milk fat
1806 20 30	--Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milk fat
	--Other:
1806 20 50	---Containing 18% or more by weight of cocoa butter
1806 20 70	---Chocolate milk crumb
Ex 1806 20 80 (Code taric 1806 20 80 10)	---Chocolate flavour coating (excluding products containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose))
Ex 1806 20 95 (Code taric 1806 20 95 10)	---Other, (excluding products containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose))
	-Other, in blocks, slabs or bars:
1806 31 00	--Filled
1806 32	--Not filled:
1806 32 10	---With added cereal, fruit or nuts
1806 32 90	---Other
1806 90	-Other:
	--Chocolate and chocolate products:
	---Chocolates, whether or not filled:
1806 90 11	----Containing alcohol
1806 90 19	----Other
	---Other:
1806 90 31	----Filled
1806 90 39	----Not filled
1806 90 50	--Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa
1806 90 60	--Spreads containing cocoa
1806 90 70	--Preparations containing cocoa for making beverages
Ex 1806 90 90 (Code taric 1806 90 90 11 and 1806 90 90 91)	--Other, (excluding products containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose))
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:
1901 10 00	-Preparations for infant use, put up for retail sale
1901 20 00	-Mixes and doughs for the preparation of bakers' wares of heading 1905
1901 90	-Other:
	--Malt extract:
1901 90 11	---With a dry extract content of 90% or more by weight
1901 90 19	---Other
	--Other:
1901 90 91	---Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5% milk fat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404

CN Code	Description
(1)	(2)
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared: -Uncooked pasta, not stuffed or otherwise prepared:
1902 11 00	--Containing eggs
1902 19	--Other:
1902 19 10	---Containing no common wheat flour or meal
1902 19 90	---Other
1902 20	-Stuffed pasta, whether or not cooked or otherwise prepared:
1902 20 91	---Cooked
1902 20 99	---Other
1902 30	-Other pasta:
1902 30 10	--Dried
1902 30 90	--Other
1902 40	-Couscous:
1902 40 10	--Unprepared
1902 40 90	--Other
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:
1904 10	-Prepared foods obtained by the swelling or roasting of cereals or cereal products:
1904 10 10	--Obtained from maize
1904 10 30	--Obtained from rice
1904 10 90	--Other
1904 20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:
1904 20 10	--Preparation of the Müsli type based on unroasted cereal flakes --Other:
1904 20 91	---Obtained from maize
1904 20 95	---Obtained from rice
1904 20 99	---Other
1904 30 00	- Bulgur wheat
1904 90	-Other:
1904 90 10	--Rice
1904 90 80	--Other
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:
1905 10 00	-Crispbread
1905 20	-Gingerbread and the like:
1905 20 10	--Containing by weight less than 30% of sucrose (including invert sugar expressed as sucrose)
1905 20 30	--Containing by weight 30% or more but less than 50% of sucrose (including invert sugar expressed as sucrose)
1905 20 90	--Containing by weight 50% or more of sucrose (including invert sugar expressed as sucrose) -Sweet biscuits; waffles and wafers:
1905 31	--Sweet biscuits: ---Completely or partially coated or covered with chocolate or other preparations containing cocoa:
1905 31 11	----In immediate packings of a net content not exceeding 85g
1905 31 19	----Other
	---Other:
1905 31 30	----Containing 8% or more by weight of milk fats ----Other:
1905 31 91	-----Sandwich biscuits
1905 31 99	-----Other

CN Code	Description
(1)	(2)
1905 32	--Waffles and wafers: ---Completely or partially coated or covered with chocolate or other preparations containing cocoa:
1905 32 11	----In immediate packings of a net content not exceeding 85g
1905 32 19	----Other
	---Other:
1905 32 91	----Salted, whether or not filled
1905 32 99	----Other
1905 40	-Rusks, toasted bread and similar toasted products:
1905 40 10	--Rusks
1905 40 90	--Other
1905 90	-Other:
1905 90 10	--Matzos
1905 90 20	--Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
	---Other:
1905 90 30	---Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugars and not more than 5% of fat
1905 90 40	---Waffles and wafers with a water content exceeding 10% by weight
1905 90 45	---Biscuits
1905 90 55	---Extruded or expanded products, savoury or salted
	---Other:
1905 90 60	----With added sweetening matter
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90	-Other:
2001 90 30	--Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2001 90 40	--Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch
2001 90 60	--Palm hearts
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:
2004 10	-Potatoes:
	--Other:
2004 10 91	---In the form of flour, meal or flakes
2004 90	-Other vegetables and mixtures of vegetables:
2004 90 10	--Sweet corn(<i>Zea mays</i> var. <i>saccharata</i>)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:
2005 20	-Potatoes:
2005 20 10	--In the form of flour, meal or flakes
2005 80 00	-Sweet corn(<i>Zea mays</i> var. <i>saccharata</i>)
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
	-Nuts, groundnuts and other seeds, whether or not mixed together:
2008 11	--Groundnuts:
2008 11 10	---Peanut butter
2008 91 00	--Palm hearts
2008 99	--Other:
2008 99 85	----Maize (corn), other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2008 99 91	----Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch

CN Code	Description
(1)	(2)
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: -Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
2101 11	--Extracts; essences and concentrates:
2101 11 11	---With a coffee-based dry matter content of 95% or more by weight
2101 11 19	---Other
2101 12	--Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
2101 12 92	---Preparations with a basis of these extracts, essences or concentrates of coffee
2101 12 98	---Other
2101 20	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:
2101 20 20	--Extracts, essences or concentrates --Preparations:
2101 20 92	---With a basis of extracts, essences or concentrates of tea or maté
2101 20 98	---Other
2101 30	-Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: --Roasted chicory and other roasted coffee substitutes:
2101 30 11	---Roasted chicory
2101 30 19	---Other --Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:
2101 30 91	---Of roasted chicory
2101 30 99	---Other
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:
2102 10	-Active yeasts:
2102 10 10	--Culture yeast --Baker's yeast:
2102 10 31	---Dried
2102 10 39	---Other
2102 10 90	--Other
2102 20	-Inactive yeasts; other single-cell micro-organisms, dead: --Inactive yeasts:
2102 20 11	---In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg.
2102 20 19	---Other
2102 20 90	--Other
2102 30 00	-Prepared baking powders
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103 10 00	-Soya sauce
2103 20 00	-Tomato ketchup and other tomato sauces
2103 30	-Mustard flour and meal and prepared mustard:
2103 30 10	--Mustard flour
2103 30 90	--Prepared mustard
2103 90	-Other:
2103 90 10	--Mango chutney, liquid
2103 90 30	--Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2% vol containing from 1,5 to 6% by weight of gentian, spices and various ingredients and from 4 to 10% of sugar, in containers holding 0,5 litre or less
2103 90 90	--Other
2104	Soups and broths and preparations therefor; homogenised composite food preparations:
2104 10	-Soups and broths and preparation therefor:
2104 10 10	--Dried
2104 10 90	--Other
2104 20 00	-Homogenised composite food preparations

CN Code	Description
(1)	(2)
2106	Food preparations not elsewhere specified or included:
2106 10	-Protein concentrates and textured protein substances:
2106 10 20	--Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch
2106 10 80	--Other
2106 90	-Other:
2106 90 20	--Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages
2106 90 92	---Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:
2201 10	-Mineral waters and aerated waters:
	--Natural mineral waters:
2201 10 11	---Not carbonated
2201 10 19	---Other
2201 10 90	--Other
2201 90 00	-Other
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009:
2202 10 00	-Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
2202 90	-Other:
2202 90 10	--Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404
	--Other, containing by weight of fat obtained from the products of headings 0401 to 0404:
2202 90 91	---Less than 0,2%
2202 90 95	---0,2% or more but less than 2%
2202 90 99	---2% or more
2203 00	Beer made from malt:
	-In containers holding 10 litres or less:
2203 00 01	--In bottles
2203 00 09	--Other
2203 00 10	-In containers holding more than 10 litres
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:
2205 10	-In containers holding 2 litres or less:
2205 10 10	--Of an actual alcoholic strength by volume of 18% vol or less
2205 10 90	--Of an actual alcoholic strength by volume exceeding 18% vol
2205 90	-Other:
2205 90 10	--Of an actual alcoholic strength by volume of 18% vol or less
2205 90 90	--Of an actual alcoholic strength by volume exceeding 18% vol

CN Code	Description
(1)	(2)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:
2208 20	-Spirits obtained by distilling grape wine or grape marc: --In containers holding 2 litres or less:
2208 20 12	---Cognac
2208 20 14	---Armagnac
2208 20 26	---Grappa
2208 20 27	---Brandy de Jerez
2208 20 29	---Other
	--In containers holding more than 2 litres:
2208 20 40	---Raw distillate
	---Other:
2208 20 62	----Cognac
2208 20 64	----Armagnac
2208 20 86	----Grappa
2208 20 87	----Brandy de Jerez
2208 20 89	----Other
2208 30	-Whiskies:
	--Bourbon whiskey, in containers holding:
2208 30 11	---2 litres or less
2208 30 19	---More than 2 litres
	--Scotch whisky:
	---Malt whisky, in containers holding:
2208 30 32	----2 litres or less
2208 30 38	----More than 2 litres
	---Blended whisky, in containers holding:
2208 30 52	----2 litres or less
2208 30 58	----More than 2 litres
	---Other, in containers holding:
2208 30 72	----2 litres or less
2208 30 78	----More than 2 litres
	--Other in containers holding:
2208 30 82	---2 litres or less
2208 30 88	---More than 2 litres
2208 40	-Rum and taffia:
	--In containers holding 2 litres or less:
2208 40 11	---Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)
	---Other:
2208 40 31	----Of a value exceeding € 7.9 per litre of pure alcohol
2208 40 39	----Other
	--In containers holding more than 2 litres:
2208 40 51	--- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)
	---Other:
2208 40 91	----Of a value exceeding € 2 per litre of pure alcohol
2208 40 99	----Other
2208 50	-Gin and Geneva:
	--Gin, in containers holding:
2208 50 11	---2 litres or less
2208 50 19	---More than 2 litres
	--Geneva, in containers holding:
2208 50 91	---2 litres or less
2208 50 99	---More than 2 litres
2208 70	-Liqueurs and cordials:
2208 70 10	--In containers holding 2 litres or less
2208 70 90	--In containers holding more than 2 litres
2208 90	-Other:
	--Arrack, in containers holding:
2208 90 11	---2 litres or less
2208 90 19	---More than 2 litres

CN Code	Description
(1)	(2)
2208 90 33	--Plum, pear or cherry spirit (excluding liqueurs), in containers holding: ---2 litres or less
2208 90 38	---More than 2 litres
2208 90 41	--Other spirits and other spirituous beverages, in containers holding: ---2 litres or less: ----Ouzo ----Other: -----Spirits (excluding liqueurs): -----Distilled from fruit:
2208 90 45	-----Calvados
2208 90 48	-----Other -----Other: -----Corn
2208 90 52	-----Tequila
2208 90 54	-----Other
2208 90 56	-----Other spirituous beverages
2208 90 69	---More than 2 litres: ----Spirits (excluding liqueurs): ----Distilled from fruit
2208 90 71	----Tequila
2208 90 75	----Other
2208 90 77	----Other spirituous beverages
2208 90 78	--Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, in containers holding: ---2 litres or less
2208 90 91	---More than 2 litres
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:
2402 10 00	-Cigars, cheroots and cigarillos, containing tobacco
2402 90 00	-Other
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:
2403 10	--Smoking tobacco, whether or not containing tobacco substitutes in any proportion:
2403 10 10	--In immediate packings of a net content not exceeding 500 g
2403 10 90	--Other -Other: --"Homogenized" or "reconstituted" tobacco
2403 91 00	--Other: ---Chewing tobacco and snuff
2403 99	---Other
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:
3301 90	-Other:
3301 90 10	--Terpenic by-products of the deterpenation of essential oils: --Extracted oleoresins
3301 90 21	--- Of liquorice and hops
3301 90 30	--- Other
3301 90 90	-- Other
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:
3302 10	-Of a kind used in the food or drink industries: --Of a kind used in the drink industries: ---Preparations containing all flavouring agents characterizing a beverage:
3302 10 10	----Of an actual alcoholic strength by volume exceeding 0,5% ----Other: -----Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch
3302 10 21	-----Other
3302 10 29	-----Other

CN Code	Description
(1)	(2)
3501	Casein, caseinates and other casein derivatives; casein glues:
3501 10	-Casein:
3501 10 10	--For the manufacture of regenerated textile fibres
3501 10 50	--For industrial uses other than the manufacture of foodstuffs or fodder
3501 10 90	--Other
3501 90	-Other:
3501 90 90	--Other
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:
	-Industrial monocarboxylic fatty acids; acid oils from refining:
3823 11 00	--Stearic acid
3823 12 00	--Oleic acid
3823 13 00	--Tall oil fatty acids
3823 19	--Other:
3823 19 10	---Distilled fatty acids
3823 19 30	---Fatty acid distillate
3823 19 90	---Other
3823 70 00	-Industrial fatty alcohols

FINANCIAL STATEMENT		ENTR F4	
		DATE: 26.11.2003	
1. BUDGET HEADING: Chapter 10 – Article 100, Chapter 12 – Article 120		APPROPRIATIONS:	
2. TITLE: COUNCIL DECISION on the position to be taken by the Community in the Association Council established by the Europe Agreement between the European Communities and their Member States, of the one part, and Latvia, of the other part, concerning the improvements of the trade arrangements for processed agricultural products provided for in Protocol 2 of the Europe Agreement between the European Community and Latvia			
3. LEGAL BASIS: Article 133, (2) and (4)			
4. AIMS: To apply newly negotiated autonomous measures based on the double profit agreement pending formal adoption of the agreement.			
5. FINANCIAL IMPLICATIONS	12 MONTH PERIOD (EUR million)	CURRENT FINANCIAL YEAR 2003 (EUR million)	FOLLOWING FINANCIAL YEAR 2004 (EUR million)
5.0 EXPENDITURE - CHARGED TO THE EC BUDGET (REFUNDS/INTERVENTIONS) - NATIONAL AUTHORITIES - OTHER	+ 2,0 M €	+ 1,0 M €	+ 1,0 M €
5.1 REVENUE - OWN RESOURCES OF THE EC (LEVIES/CUSTOMS DUTIES) - NATIONAL	-0,3 M €	-0,15 M €	-0,15M €
	n+2	n+3	n+4
5.0.1 ESTIMATED EXPENDITURE			
5.1.1 ESTIMATED REVENUE			
5.2 METHOD OF CALCULATION: <u>These financial implications have already been considered when the autonomous measures Reg. (EC) No. 1087 / 2003 (OJ L 163, 1.7.2003, p.19) were adopted.</u> Calculation of loss of revenue arising from the abolition of duties following the increase in zero duty quotas and the abolition or selective reduction of duties on certain other processed agricultural products (based on that country's imports to the EU in 1999 – 2001 and the exports to that country in average in 1999 - 2001)			
6.0 CAN THE PROJECT BE FINANCED FROM APPROPRIATIONS ENTERED IN THE RELEVANT CHAPTER OF THE CURRENT BUDGET?			NO
6.1 CAN THE PROJECT BE FINANCED BY TRANSFER BETWEEN CHAPTERS OF THE CURRENT BUDGET?			NO
6.2 WILL A SUPPLEMENTARY BUDGET BE NECESSARY?			NO
6.3 WILL APPROPRIATIONS NEED TO BE ENTERED IN FUTURE BUDGETS?			NO
OBSERVATIONS:			