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I

(Acts whose publication is obligatory)

**COUNCIL REGULATION (EEC) No 744/81
of 20 January 1981
on the total or partial suspension of Common Customs Tariff duties on certain
agricultural products originating in Turkey (1981)**

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Article 1

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

Having regard to Council Regulation (EEC) No 3033/80 of 11 November 1980 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products ⁽¹⁾, and in particular Article 12 thereof,

Having regard to the proposal from the Commission,

Whereas, under Annex 6 of the Additional Protocol laying down the conditions, procedures and time-tables for implementing the transitional phase pursuant to Article 4 of the Agreement establishing an association between the European Economic Community and Turkey, and under Article 1 of the Interim Agreement between the European Economic Community and Turkey consequent on the accession of new Member States to the Community, the Community must totally or partially suspend the Common Customs Tariff duties applicable to certain products; whereas it also appears necessary on a provisional basis to adjust or supplement some of the advantages provided for in the abovementioned Annex 6; whereas the Community should therefore, with regard to the products originating in Turkey contained in the list annexed to this Regulation, suspend until 31 December 1981 either the fixed component of the charge applicable to the goods coming under Regulation (EEC) No 3033/80 or the customs duty applicable to the other products, at the levels indicated for each of them.

1. From 1 January until 31 December 1981 the products originating in Turkey listed in Annex A shall be admitted for import into the Community of Nine at the customs duties indicated for each of them.

2. From 1 January until 31 December 1981 the products originating in Turkey listed in Annex B shall be admitted for import into Greece at customs duties aligned on the duties indicated for each of them, in accordance with Article 117 of the 1979 Act of Accession.

3. For the purposes of application of this Regulation, 'originating products' shall mean those products which fulfil the conditions laid down in Association Council Decision No 4/72 of 29 December 1972 annexed to Regulation (EEC) No 428/73 ⁽²⁾, as amended by Decision No 1/75 of 26 May 1975 annexed to Regulation (EEC) No 1431/75 ⁽³⁾.

The methods of administrative cooperation which ensure that the products listed in the Annexes benefit from the total or partial suspension shall be those laid down in Association Council Decision No 5/72 of 29 December 1972 annexed to Regulation (EEC) No 428/73, as last amended by Decision No 1/78 of 18 July 1978 annexed to Regulation (EEC) No 2152/78 ⁽⁴⁾.

⁽¹⁾ OJ No L 323, 29. 11. 1980, p. 1.

⁽²⁾ OJ No L 59, 5. 3. 1973, p. 73.

⁽³⁾ OJ No L 142, 4. 6. 1975, p. 1.

⁽⁴⁾ OJ No L 253, 15. 9. 1978, p. 1.

Article 2

When the imports of products benefiting from the arrangements provided for in Article 1 come into the Community in quantities or at prices which cause or threaten to cause serious loss to the Community producers of similar products or directly competitive products, the Common Customs Tariff duties may be partially or wholly reintroduced for the products in question. These measures may also be taken in the event of serious loss or the threat of serious loss limited to a single region of the Community.

2. Where the Commission has been requested by a Member State to take action it shall take a decision within a maximum period of 10 working days from receipt of the request and shall inform the Member States of the action taken.

3. Any Member State may refer the Commission's action to the Council, within a period of 10 working days following the day of its notification. The intervention of the Council shall not have a suspensory effect. The Council shall meet without delay. It may by a qualified majority amend or annul the measure taken.

Article 3

1. In order to ensure the application of Article 2, the Commission may decide by means of a Regulation to reintroduce Common Customs Tariff duties for a limited period.

Article 4

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

It shall apply from 1 January 1981.

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

Done at Brussels, 20 January 1981.

For the Council

The President

Ch. A. van der KLAUW

ANNEX A

List of products falling within Chapters 1 to 24 originating in Turkey for which there are grounds for total or partial suspension of the duties of the Common Customs Tariff

CCT heading No	Description	Rate of duty
03.01	Fish, fresh (live or dead), chilled or frozen: B. Saltwater fish: I. Whole, headless or in pieces: ex q) Other: — Aquarium fish Free II. Fillets: b) Frozen: ex 7. Other: — Of sharks and of halibut 10 % C. Livers and roes 5 %	
03.03	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: A. Crustaceans: ex V. Other (for example, Norway lobsters) — <i>Peurullus</i> spp 7 %	
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: A. Fresh: ex I. From 1 June to 31 October: — Orchids (family Orchidaceae) and Anthurium 15 %	
07.01	Vegetables, fresh or chilled: ex T. Other: — Okra (<i>Hibiscus esculentus</i> L, or <i>Abelmoschus esculentus</i> (L.) Moench); <i>Moringa oleifera</i> (Drumsticks) Free — Aubergines, from 1 to 14 January 9 % — Other, excluding parsley, pumpkin and marrows and celery sticks, from 1 January to 31 March 9 %	

CCT heading No	Description	Rate of duty
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption: ex E. Other vegetables: — Okra (<i>Hibiscus esculentus</i> L. or <i>Abelmoschus esculentus</i> (L) Moench)	Free
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder but not further prepared: ex B. Other: — Mushrooms, excluding cultivated mushrooms	8 %
	— Horse-radish (<i>Cochlearia armoracia</i>)	Free
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith: B. Other	Free
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mango-steens, fresh or dried, shelled or not: ex B. Bananas: — Dried	6 %
08.02	Citrus fruit, fresh or dried: ex E. Other: — Limes and limettes (<i>citrus aurantifolia</i> , var <i>Lumio</i> and var <i>Limetta</i>)	9.6 %
08.05	Nuts other than those falling within heading No 08.01, fresh or dried, shelled or not: E. Pecans	Free
	ex G. Other (excluding hazelnuts and pignolea nuts) ..	Free
08.07	Stone fruit, fresh: E. Other	7 %

CCT heading No	Description	Rate of duty
08.08	Berries, fresh:	
	F. Other	6 %
ex 08.09	Other fruit, fresh:	
	— Rose-hips fruit	Free
	— Watermelons, from 1 November to 31 March	6.5 %
	— Other, excluding melons and watermelons	6 %
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar:	
	ex B. Bilberries (fruit of the <i>Vaccinium myrtillus</i>) blackberries (brambleberries), mulberries and cloudberry	9 %
	C. Fruit of the species <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i>	8 %
	ex D. Other:	
	— Quinces	11 %
	— Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	7 %
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):	
	C. Papaws	Free
	D. Bilberries (fruit of the <i>Vaccinium myrtillus</i>)	4 %
	ex E. Other:	
	— Quinces	4 %
	— Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B and F and 08.09, excluding pineapples, melons and watermelons	Free
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05:	
	E. Papaws	Free

CCT heading No	Description	Rate of duty
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing in any proportion: A. Coffee: I. Unroasted: b) Freed of caffeine B. Husks and skins	9 % 8 %
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: B. Pectic substances, pectinates and pectates: ex I. Dry, excluding apple, pear and quinze pectic substances ex II. Other, excluding apple, pear and quinze pectic substances	12 % 7 %
15.04	Fats and oils, of fish and marine mammals, whether or not refined: A. Fish-liver oil: I. Of a vitamin A content not exceeding 2 500 international units per gram	Free
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified: B. China-wood and oiticica oils; myrtle wax and japan wax D. Other oils: I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption (a): a) Crude: 1. Palm oil ex 3. Other, excluding linseed oil, groundnut oil, sunflower seed oil and colza oil II. Other: a) Palm oil: 1. Crude	Free 2.5 % 2.5 % 4 %
15.12	Animal or vegetable oils and fats wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared: B. Other	11 %

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

CCT heading No	Description	Rate of duty
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: B. Residues resulting from the treatment of fatty substances or animal or vegetable waxes: II. Other: a) Oil foots and dregs; soapstocks	Free
16.02	Other prepared or preserved meat or meat offal: B. Other: II. Game or rabbit meat or offal: — Game III. Other: b) Other: 1. Containing bovine meat or offal: ex bb) Other: — Prepared or preserved bovine tongue 2. Other: bb) Other	9 % 17 % 16 %
16.04	Prepared or preserved fish, including caviar and caviar substitutes: A. Caviar and caviar substitutes: I. Caviar (sturgeon roe) II. Other B. Salmonidae G. Other: I. Fillets, raw, coated with batter or breadcrumbs, deep frozen II. Other	12 % 16 % 4 % 10 % 10 %
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose C. Chocolate and chocolate goods, whether or not filled; sugar confectionary and substitutes therefor made from sugar substitution products, containing cocoa	3 % + vc 10 % + vc with a max. of 27 % + ads

CCT heading No	Description	Rate of duty
19.02	Malt extract; preparation of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa: B. Other: I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose) II. Other: — Preparations based on flour of leguminous vegetables in the form of sun-dried discs of dough, known as 'papad' — Other	Free + vc Free Free + vc
ex 19.04	Tapioca and sago, excluding tapioca and sago substitutes obtained from potato or other starches	4 % + vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	Free + vc
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid: ex H. Other, including mixtures: — Moringa oleifera (Drumsticks)	 Free
20.03	Fruit preserved by freezing, containing added sugar: ex A. With a sugar content exceeding 13 % by weight: — Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ex B. Other: — Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	 11 % + (L) 11 %
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized): B. Other: ex I. With a sugar content exceeding 13 % by weight: — Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	 7 % + (L)

CCT heading No	Description	Rate of duty
20.04 (cont'd)	B. ex II. Other: — Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	7 %
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar: C. Other: I. With a sugar content exceeding 30 % by weight: ex b) Other: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ex II. With a sugar content exceeding 13 % but not exceeding 30 % by weight: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ex III. Other: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	11 % + (L) 11 % + (L) 11 %
20.06	Fruit, otherwise prepared or preserved, whether or not containing added sugar or spirit: B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net capacity: 1. Of more than 1 kg: aa) With a sugar content exceeding 17 % by weight bb) Other 2. Of 1 kg or less: aa) With a sugar content exceeding 19 % by weight bb) Other	10 % 10 % + (L) 10 % 10 % + (L) 10 %

CCT heading No	Description	Rate of duty
20.06 (cont'd)	B. II. Not containing added spirit: a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg: ex 8. Other fruits: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09 excluding pineapples, melons and watermelons 8 % + (L) — Tamarind (pods, pulp) 8 % + (L) 9. Mixtures of fruit: ex aa) Mixtures in which no single fruit exceeds 50 % of the total weight of the fruits — Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 12 % + (L) b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less: ex 8. Other fruits: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 8 % + (L) c) Not containing added sugar, in immediate packings of a net capacity: 1. Of 4.5 kg or more: ex dd) Other fruits: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 7 %	

CCT heading No	Description	Rate of duty
20.06 (cont'd)	B. II. c) 1. ex ee) Mixtures of fruit: — Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 8.09, excluding pineapples, melons and watermelons in which no single fruit exceeds 50 % of the total weight of the fruits 2. Of less than 4.5 kg: ex bb) Other fruit and mixtures of fruit: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons — Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons, in which no single fruit exceeds 50 % of the total weight of the fruits	11 % 7 % 12 %
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 specific gravity exceeding 1.33 at 15° C: III. Other: ex a) Of a value exceeding 30 EUA per 100 kg net weight: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	14 %

CCT heading No	Description	Rate of duty
20.07 (cont'd)	A. III. b) Of a value not exceeding 30 EUA per 100 kg net weight: ex 1. With an added sugar content exceeding 30 % by weight: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 14 % + (L) ex 2. Other: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 14 % B. Of a specific gravity of 1.33 or less at 15° C: II. Other: a) Of a value exceeding 30 EUA per 100 kg net weight: 3. Lemon juice or other citrus fruit juices: ex bb) Other: — Excluding lemon juice ... 13 % 6. Other fruit and vegetable juices: ex aa) Containing added sugar: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 9 % ex bb) Other: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 9 %	

CCT heading No	Description	Rate of duty
20.07 (cont'd)	B. II. b) Of a value of 30 EUA or less per 100 kg net weight: 7. Other fruit and vegetable juices: ex aa) With an added sugar content exceeding 30 % by weight: — Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ex bb) With an added sugar content of 30 % or less by weight: — Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ex cc) Not containing added sugar: — Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	9 % + (L) 9 % 9 %
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared	4 % + vc

ANNEX B

List of products falling within Chapters 1 to 24 originating in Turkey, for which Greece must align the duties on the customs duties indicated for each of them

CCT heading No	Description	Rate of duty
01.01	Live horses, asses, mules and hinnies: A. Horses: II. For slaughter (a) III. Other	2 % 12 %
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. Meats: III. Of swine: b) Other	Free
02.04	Other meat and edible meat offals, fresh, chilled or frozen: ex A. Of domestic pigeons ex B. Furred game, frozen C. Other: ex I. Frogs' legs II. Other	7 % Free Free Free
03.01	Fish, fresh (live or dead), chilled or frozen: B. Saltwater fish: I. Whole, headless or in pieces: e) Sharks g) Halibut (<i>Hippoglossus vulgaris</i> , <i>Hippoglossus reinhardtius</i>) ex q) Other: — Aquarium fish II. Fillets: b) Frozen: ex 7. Other: — Of sharks and of halibut C. Livers and roes	4 % 4 % Free Free 10 % 5 %

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

CCT heading No	Description	Rate of duty
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process: A. Dried, salted or in brine: I. Whole, headless or in pieces: d) Common halibut (<i>Hippoglossus vulgaris</i>) 10 % e) Salmon, salted or in brine 2 % ex f) Hilsa spp, in brine 8 % II. Fillets: ex d) Other: — Hilsa spp, in brine 10 % D. Fish meal 9 %	
03.03	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: A. Crustaceans: I. Crawfish 7 % II. Lobsters (<i>Homarus</i> spp): a) Live 7 % b) Other: 1. Whole 7 % 2. Other 7 % III. Crabs and freshwater crayfish 7 % IV. Shrimps and prawns: a) Prawns (<i>Pandalidae</i> spp) 6 % ex c) Other: — Prawns (<i>Palaemonidae</i> spp) ... 6 % — Prawns (<i>Penaeidae</i> spp) 6 % ex V. Other (for example Norway lobsters): — <i>Peurullus</i> spp 7 % B. Molluscs: II. Mussels 7 % IV. Other: a) Frozen: 1. Squid: aa) <i>Ommastrephes sagittatus</i> and <i>Loligo</i> spp 4 %	

CCT heading No	Description	Rate of duty
03.03 (cont'd)	B. IV. a) 2. Cuttle-fish of the species <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> and <i>Sepiola rondeleti</i> 3. Octopus 4. Other b) Other: 1. Squid (<i>Ommastrephes sagittatus</i> and <i>Loligo spp</i>) 2. Other	6 % 4 % 4 % 4 % 4 %
04.06	Natural honey	25 %
04.07	Edible products of animal origin, not elsewhere specified or included	6 %
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material: B. Other	Free
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: A. Bed feathers, down: II. Other B. Other	Free Free
05.13	Natural sponges: B. Other	Free
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: A. Fresh: ex I. From 1 June to 31 October: — Orchids (family <i>Orchidaceae</i>) and <i>Anthurium</i> ex II. From 1 November to 31 May: — Orchids (family <i>Orchidaceae</i>) and <i>Anthurium</i>	15 % 15 %

CCT heading No	Description	Rate of duty
07.01	Vegetables, fresh or chilled: ex T. Other: — Okra (<i>Hibiscus esculentus</i> L. or <i>Abelmoschus esculentus</i> (L.) Moench); <i>Moringa oleifera</i> (drumsticks) — Pumpkins and marrows, from 1 December to last day of February — Other, excluding celery sticks and parsley, from 1 January to 31 March	Free 9 % 9 %
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption: ex E. Other vegetables: — Okra (<i>Hibiscus esculentus</i> L. or <i>Abelmoschus esculentus</i> (L.) Moench)	Free
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder but not further prepared: ex B. Other: — Mushrooms, excluding cultivated mushrooms — Horse-radish (<i>Cochlearia armoracia</i>)	8 % Free
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split: B. Other: I. Peas (including chick peas) and beans (of the species <i>Phaseolus</i>): — Beans of the genus ' <i>Phaseolus mungo</i> ' ... — Chick peas of the genus ' <i>Cicer arietinum</i> ' — Other III. Other: — Cajan peas of the genus ' <i>Cajanus cajan</i> ' ... — Other	Free Free 3 % Free 3 %
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith: B. Other	Free

CCT heading No	Description	Rate of duty
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mango-steens, fresh or dried, shelled or not:	
	ex B. Bananas:	
	— Dried	6 %
	D. Avocados	6 %
	E. Coconuts	Free
	H. Other:	
	— Mangosteens, guavas	Free
	— Mangoes	5 %
08.02	Citrus fruit, fresh or dried:	
	ex E. Other:	
	— Limes and limettes (Citrus aurantifolia var. Lumio and var. Limetta)	9.6 %
08.04	Grapes, fresh or dried:	
	B. Dried	Free
08.05	Nuts other than those falling within heading No 08.01, fresh or dried, shelled or not:	
	D. Pistachios	Free
	E. Pecans	Free
	F. Areca (or betel) and cola	Free
	ex G. Other (excluding hazelnuts)	Free
08.07	Stone fruit, fresh:	
	E. Other	7 %
08.08	Berries, fresh:	
	F. Other	6 %
ex 08.09	Other fruit, fresh:	
	— Rose-hips fruit	Free
	— Watermelons, from 1 November to 30 April	6.5 %
	— Other, excluding melons and watermelons	6 %

CCT heading No	Description	Rate of duty
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar:	
	ex B. Bilberries (fruit of the species <i>Vaccinium myrtillus</i>), blackberries (brambleberries), mulberries and cloudberries	9 %
	C. Fruit of the species <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i>	8 %
	ex D. Other:	
	— quinces	11 %
	— Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	7 %
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):	
	C. Papaws	Free
	D. Bilberries (fruit of the species <i>Vaccinium myrtillus</i>)	4 %
	ex E. Other:	
	— Quinces	4 %
	— Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B and F and 08.09, excluding pineapples, melons and watermelons	Free
08.12	Fruit, dried, other than that falling within heading Nos 08.01, 08.02, 08.03, 08.04 or 08.05:	
	A. Apricots	5.5 %
	E. Papaws	Free
	ex G. Other:	
	— Tamarind (pods, pulp)	Free
08.13	Peel of melons and citrus fruit, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Free
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:	

CCT heading No	Description	Rate of duty
09.01 (<i>cont'd</i>)	A. Coffee: I. Unroasted: a) Not freed of caffeine Free b) Freed of caffeine 9 % II. Roasted: a) Not freed of caffeine 12 % b) Freed of caffeine 13 % B. Husks and skins 8 % C. Coffee substitutes containing coffee in any proportion 14 %	
09.02	Tea: A. In immediate packings of a net capacity not exceeding 3 kg Free	
09.04	Pepper of the genus 'Piper'; pimento of the genus 'Capsicum' or the genus 'Pimenta': A. Neither crushed nor ground: I. Pepper: b) Other 5 % II. Pimento: c) Other 5 % B. Crushed or ground: I. Pimento of the genus 'Capsicum' 5 % II. Other 5 %	
09.06	Cinnamon and cinnamon-tree flowers: A. Ground 3 % B. Other 3 %	
09.07	Cloves (whole fruit, cloves and stems) 10 %	
09.08	Nutmeg, mace and cardamoms: A. Neither crushed nor ground: II. Other: a) Nutmeg Free B. Crushed or ground: I. Nutmeg Free II. Mace Free	

CCT heading No	Description	Rate of duty
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:	
	A. Neither crushed nor ground:	
	I. Aniseed	Free
	II. Badian seed	9 %
	III. Seeds of fennel, coriander, cumin, caraway and juniper:	
	b) Other:	
	2. Other	Free
	B. Crushed or ground:	
	I. Badian seed	10 %
	III. Other	Free
09.10	Thyme, saffron and bay leaves; other spices:	
	A. Thyme:	
	I. Neither crushed nor ground:	
	b) Other	11 %
	II. Crushed or ground	13 %
	B. Bay leaves	13 %
	F. Other spices, including the mixtures referred to in Note 1 (b) to this Chapter:	
	I. Neither crushed nor ground	3 %
	II. Crushed or ground:	
	b) Other	4 %
11.04	Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06:	
	A. Flour of the dried leguminous vegetables falling within heading No 07.05	4 %
	B. Flour of the fruits falling within any heading in Chapter 8:	
	I. Of bananas:	
	— Denatured (a)	Free
	— Other	4 %
	II. Other:	
	— Chestnuts	7.5 %
	— Not specified	5 %

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

CCT heading No	Description	Rate of duty
12.03	Seeds, fruit and spores, of a kind used for sowing: C. Grass and other herbage seeds: II. Clover (<i>Trifolium</i>)	Free
12.07	Plants and parts (including seeds and fruits) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered: B. Liquorice roots C. Tonquin beans	Free Free
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: C. Locust bean seeds: I. Not decorticated, crushed or ground II. Other D. Apricot, peach and plum stones, and kernels thereof	Free 6 % Free
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams: A. Conifer resins	Free
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: III. Of quassia amara IV. Of liquorice V. Of pyrethrum and of the roots of plants containing rotenone VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations VIII. Other: a) Medicinal	Free Free Free Free Free

CCT heading No	Description	Rate of duty
13.03 (cont'd)	B. Pectic substances, pectinates and pectates: ex I. Dry, excluding apple, pear and quince pectic substances 12 % ex II. Other, excluding apple, pear and quince pectic substances 7 % C. Agar-agar and other mucilages and thickeners derived from vegetable products: I. Agar-agar Free II. Mucilages and thickeners extracted from locust beans or locust bean seeds Free	
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): A. Osier: II. Other Free B. Cereal straw, cleaned, bleached or dyed Free	
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way: A. Lard stearin and oleostearin: II. Other 3 % B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption (a) .. Free C. Other 5 %	
15.04	Fats and oils, of fish and marine mammals, whether or not refined: A. Fish-liver oil: I. Of a vitamin A content not exceeding 2 500 international units per gram Free	
15.05	Wool grease and fatty substances derived therefrom (including lanolin): A. Wool grease, crude Free B. Other Free	

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

CCT heading No	Description	Rate of duty
15.06	Other animal oils and fats (including neat's foot oils and fats from bones or waste)	Free
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:	
	B. China-wood and oiticica oils; myrtle wax and Japan wax	Free
	C. Castor oil:	
	II. Other	6 %
	D. Other oils:	
	I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption (a):	
	a) Crude:	
	1. Palm oil	2.5 %
	ex 3. Other, excluding linseed oil, groundnut oil, sunflower seed oil and colza oil	2.5 %
	b) Other:	
	ex 2. Other:	
	— Palm kernel and coconut oil	6.5 %
	II. Other:	
	a) Palm oil:	
	1. Crude	4 %
	2. Other	12 %
	b) Other:	
	1. Solid, in immediate packings of a net capacity of 1 kg or less	18 %
	2. Solid, other; fluid:	
	ex aa) Crude:	
	— Palm kernel and coconut oil	7 %
	ex bb) Other:	
	— Palm kernel and coconut oil	13 %
15.10	Fatty acids; acid oils from refining; fatty alcohols:	
	A. Stearic acid	2 %
	B. Oleic acid	5 %

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

CCT heading No	Description	Rate of duty
15.10 (cont'd)	C. Other fatty acids; acid oils from refining	Free
	D. Fatty alcohols	6 %
15.11	Glycerol and glycerol lyes:	
	A. Crude glycerol and glycerol lyes	Free
	B. Other, including synthetic glycerol	Free
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:	
	A. In immediate packings of a net capacity of 1 kg or less	16 %
	B. Other	11 %
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured:	
	A. Spermaceti, crude, pressed or refined, whether or not coloured	Free
	B. Beeswax and other insect waxes, whether or not coloured:	
	II. Other	Free
15.16	Vegetable waxes, whether or not coloured:	
	B. Other	Free
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
	A. Degras	Free
	B. Residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
	II. Other:	
	a) Oil foots and dregs; soapstocks	Free
	b) Other	Free
16.02	Other prepared or preserved meat or meat offal:	
	A. Liver:	
	I. Goose or duck liver	14 %

CCT heading No	Description	Rate of duty
16.02 (cont'd)	B. Other: II. Game or rabbit meat or offal: — Game 9 % — Rabbit 14 % III. Other: b) Other: 1. Containing bovine meat or offal: ex bb) Other: — Prepared or preserved bovine tongue 17 % 2. Other: aa) of sheep or goats: — of sheep 18 % — of goats 16 % bb) Other 16 %	
16.03	Meat extracts, meat juices and fish extracts, in immediate packings of a net capacity of: B. More than 1 kg but less than 20 kg 1 % C. 1 kg or less 9 %	
16.04	Prepared or preserved fish, including caviar and caviar substitutes: A. Caviar and caviar substitutes: I. Caviar (sturgeon roe) 12 % II. Other 16 % B. Salmonidae 4 % ex F. Bonito (<i>Sarda</i> spp) and mackerel 19 % G. Other: I. Fillets, raw, coated with batter or bread-crumbs, deep frozen 10 % II. Other 10 %	
16.05	Crustaceans and molluscs, prepared or preserved: A. Crabs 6.5 % ex B. Other, excluding shrimps of the <i>Crangon</i> spp type and snails 6 %	

CCT heading No	Description	Rate of duty
17.04	Sugar confectionery, not containing cocoa:	
	A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	9 %
	B. Chewing gum	3 % + vc with a maximum of 23 %
	C. White chocolate	5 % + vc with a maximum of 27 % + ads
	D. Other	7 % + vc with a maximum of 27 % + ads
18.03	Cocoa paste (in bulk or in block), whether or not de-fatted	11 %
18.05	Cocoa powder, unsweetened	9 %
18.06	Chocolate and other food preparations containing cocoa:	
	A. Cocoa powder, not otherwise sweetened than by the addition of sucrose	3 % + vc
	C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	10 % + vc with a maximum of 27 % + ads
19.02	Malt extract; preparations of flour, meal, starch of malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:	
	B. Other:	
	I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose)	Free + vc
	II. Other:	
	— Preparations based on flour of leguminous vegetables in the form of sun-dried discs of dough, known as 'papad'	Free
	— Other	Free + vc
ex 19.04	Tapioca and sago, excluding tapioca and sago substitutes obtained from potato or other starches	4 % + vc

CCT heading No	Description	Rate of duty
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereals products (puffed rice, corn flakes and similar products)	Free + vc
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
	A. Crispbread	3 % + vc with a maximum of 24 % + adf
	B. Marzos	Free + vc with a maximum of 20 % + adf
	C. Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Free + vc
	D. Other	5 % + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:	
	A. Gingerbread and the like	5 % + vc
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salts, spices or mustard:	
	ex C. Other, excluding 'mixed pickles' and sweet peppers	15 %
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:	
	B. Truffles	14 %
	D. Asparagus	20 %
	E. Sauerkraut	15 %
	ex F. Capers	12 %
	ex H. Other, including mixtures:	
	— Moringa oleifera (drumsticks)	Free
20.03	Fruit preserved by freezing, containing added sugar:	
	ex A. With a sugar content exceeding 13 % by weight:	
	— Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and water-melons	11 % + (L)

CCT heading No	Description	Rate of duty
20.03 (cont'd)	ex B. Other: — Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	11 %
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized): B. Other: ex I. With a sugar content exceeding 13 % by weight: — Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ex II. Other: — Fruit falling within heading Nos 08.01, 08.02 D, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons	7 % + (L) 7 %
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar: B. Jams and marmalades of citrus fruit: ex I. With a sugar content exceeding 30 % by weight, excluding orange jam and marmalade ex II. With a sugar content exceeding 13 % but not exceeding 30 % by weight, excluding orange jam and marmalade ex III. Other, excluding orange jam and marmalade C. Other: I. With a sugar content exceeding 30 % by weight: ex b) Other: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ex II. With a sugar content exceeding 13 % but not exceeding 30 % by weight: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ..	19 % + (L) 19 % + (L) 19 % 11 % + (L) 11 % + (L)

CCT heading No	Description	Rate of duty
20.05 (cont'd)	C. ex III. Other: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons ..	11 %
20.06	Fruit, otherwise prepared or preserved, whether or not containing added sugar or spirit: A. Nuts (including ground-nuts), roasted, in immediate packings of a net capacity: I. Of more than 1 kg: — Almonds, walnuts and hazelnuts — Other II. Of 1 kg or less: — Almonds, walnuts and hazelnuts — Other B. Other: I. Containing added spirit: a) Ginger b) Pineapples, in immediate packings of a net capacity: 1. Of more than 1 kg: aa) With a sugar content exceeding 17 % by weight .. bb) Other 2. Of 1 kg or less: aa) With a sugar content exceeding 19 % by weight .. bb) Other c) Grapes: 1. With a sugar content exceeding 13 % by weight 2. Other d) Peaches, pears and apricots, in immediate packings of a net capacity: 1. Of more than 1 kg: aa) With a sugar content exceeding 13 % by weight .. bb) Other	12 % 7 % 14 % 8 % 10 % 10 % + (L) 10 % 10 % + (L) 10 % 25 % + (L) 25 % 25 % + (L) 25 %

CCT heading No	Description	Rate of duty
20.06 (cont'd)	B. I. d) 2. Of 1 kg or less: aa) With a sugar content exceeding 15 % by weight .. bb) Other e) Other fruits: ex 1. With a sugar content exceeding 9 % by weight, excluding cherries ex 2. Other, excluding cherries f) Mixtures of fruit: 1. With a sugar content exceeding 9 % by weight 2. Other II. Not containing added spirit: a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg: 2. Grapefruit segments 3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids 4. Grapes ex 8. Other fruits: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons, and watermelons — Tamarind (pods, pulp) 9. Mixtures of fruit: ex aa) Mixtures in which no single fruit exceeds 50 % of the total weight of the fruits: — Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons	25 % + (L) 25 % 25 % + (L) 25 % 25 % + (L) 25 % 11 % + (L) 19 % + (L) 18 % + (L) 8 % + (L) 8 % + (L) 12 % + (L)

CCT heading No	Description	Rate of duty
20.06 (<i>cont'd</i>)	B. II. b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less: 2. Grapefruit segments 11 % + (L) 3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids 20 % + (L) 4. Grapes 19 % + (L) ex 8. Other fruits: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 8 % + (L) 9. Mixtures of fruit: ex aa) Mixtures in which no single fruit exceeds 50 % of the total weight of the fruits: — Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons 12 % + (L) c) Not containing added sugar, in immediate packings of a net capacity: 1. Of 4·5 kg or more: ex dd) Other fruits: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 7 %	

CCT heading No	Description	Rate of duty
20.06 (cont'd)	B. II. c) 1. ex ee) Mixtures of fruit: — Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons, in which no single fruit exceeds 50 % of the total weight of the fruits 2. Of less than 4.5 kg: ex bb) Other fruit and mixtures of fruit: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons — Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons, in which no single fruit exceeds 50 % of the total weight of the fruits	11 % 7 % 12 %
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 specific gravity exceeding 1.33 at 15°C: III. Other: ex a) Of a value exceeding 30 EUA per 100 kg net weight: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons — Fruit falling within subheading 08.02 D	14 % 28 %

CCT heading No	Description	Rate of duty
20.07 (cont'd)	A. III. b) Of a value not exceeding 30 EUA per 100 kg net weight: ex 1. With an added sugar content exceeding 30 % by weight: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 14 % + (L) — Fruit falling within sub-heading 08.02 D 28 % + (L) ex 2. Other: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 14 % — Fruit falling within sub-heading 08.02 D 28 % B. Of a specific gravity of 1.33 or less at 15°C: II. Other: a) Of a value exceeding 30 EUA per 100 kg net weight: 2. Grapefruit juice 8 % 3. Lemon juice or other citrus fruit juices: ex aa) Containing added sugar: — Excluding lemon juice .. 13 % ex bb) Other: — Excluding lemon juice .. 13 % 6. Other fruit and vegetable juices: ex aa) Containing added sugar: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 9 % — Other, excluding apricot and peach juices 17 %	

CCT heading No	Description	Rate of duty
20.07 (cont'd)	B. II. a) 6. ex bb) Other: — Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 9 % — Other, excluding apricot and peach juices 18 % 7. Mixtures: ex bb) Other, excluding mixtures containing, either separately or together, over 25 % of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice: 11. Containing added sugar 17 % 22. Other 18 % b) Of a value of 30 EUA or less per 100 kg net weight: 2. Grapefruit juice: - aa) With an added sugar content exceeding 30 % by weight: 8 % + (L) - bb) Other 8 % 4. Other citrus fruit juices: - aa) With an added sugar content exceeding 30 % by weight: 14 % + (L) - bb) With an added sugar content of 30 % or less by weight 14 % - cc) Not containing added sugar 15 % 7. Other fruit and vegetable juices: ex aa) With an added sugar content exceeding 30 % by weight: — Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 9 % + (L) — Other, excluding apricot and peach juices 17 % + (L)	

CCT heading No	Description	Rate of duty
20.07 (cont'd)	B. II. b) 7. ex bb) With an added sugar content of 30 % or less by weight: — Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 9 % — Other, excluding apricot and peach juices 17 % ex cc) Not containing added sugar: — Of fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons 9 % — Other, excluding apricot and peach juices 18 % 8. Mixtures: ex bb) Other, excluding mixtures containing, either separately or together, over 25 % of grape, citrus fruit, pineapple, apple, pear, tomato, apricot or peach juice: 11. With an added sugar content exceeding 30 % by weight: 17 % + (L) 22. With an added sugar content of 30 % or less by weight 17 % 33. Not containing added sugar 18 %	
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: ex A. Essences or concentrates of coffee 9 % B. Extracts, essences or concentrates of tea or maté and preparations with a basis of those extracts, essences or concentrates Free C. Roasted chicory and other roasted coffee substitutes: II. Other 2 % + vc	

CCT heading No	Description	Rate of duty
21.02 (cont'd)	D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: II. Other	6 % + vc
21.03	Mustard flour and prepared mustard: A. Mustard flour, in immediate packings of a net capacity: I. Of 1 kg or less II. Of more than 1 kg B. Prepared mustard	Free Free 9 %
21.04	Sauces; mixed condiments and mixed seasonings: B. Sauces with a basis of tomato purée ex C. Other: — Products with a tomato ketchup basis — Other, excluding sauces with a vegetable oil basis	6 % 8 % 6 %
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations: A. Soups and broths, in liquid, solid or powder form .. B. Homogenized composite food preparations	11 % 17 %
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: I. Culture yeast II. Baker's yeast: a) Dried b) Other III. Other B. Inactive natural yeasts: I. In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less II. Other C. Prepared baking powders	8 % 5 % + vc 5 % + vc 10 % 6 % Free 4 %

CCT heading No	Description	Rate of duty
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared G. Other: I. Containing no milkfats or containing less than 1.5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): ex 1. Containing no starch or less than 5 % by weight of starch: — Palm tree cores	4 % + vc 9 %
22.01	Waters, including spa waters and aerated waters; ice and snow: A. Spa waters, natural or artificial; aerated waters	Free
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: A. Not containing milk or milkfats	6 %
22.03	Beer made from malt	14.5 %
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: V. Other, in containers holding: ex a) Two litres or less: — Tequila	1.30 EUA per hl per % vol of alcohol + 5 EUA per hl

CCT heading No	Description	Rate of duty
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves: B. Flours and meals of fish, crustaceans or molluscs ..	Free
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables: B. Of leguminous vegetables	3 %
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included: B. Other	Free
23.07	Sweetened forage; other preparations of a kind used in animal feeding: A. Fish or marine mammal solubles	Free
	C. Other	6 %
24.02	Manufactured tobacco; tobacco extracts and essences: A. Cigarettes	87 %
	B. Cigars	42 %
	C. Smoking tobacco	110 %
	D. Chewing tobacco and snuff	45 %
	E. Other, including agglomerated tobacco, in the form of sheets or strip	19 %

Abbreviations

(L): indicates that the goods referred to are subject to the levy system;

vc: indicates that the goods referred to are subject to a charge based on a variable component which is specified under the regulations concerning trade in certain goods resulting from the processing of agricultural products;

adf: indicates that additional duty may be levied on the flour content of the products concerned;

ads: indicates that additional duty may be levied on the sugar content of the products concerned.

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 24 February 1981

on the harmonization of procedures for the export of Community goods

(81/177/EEC)

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100 thereof,

Having regard to the proposal from the Commission,

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

Having regard to the opinion of the Economic and Social Committee ⁽²⁾,

Whereas the Community is based upon a customs union;

Whereas, without prejudice to the transitional measures laid down in Title I, Chapter 1, of Part Four of the 1972 Act of Accession, the establishment of the customs union is governed in the main by Title I, Chapter 1, of Part Two of the Treaty; whereas that Chapter contains a series of specific provisions dealing with the elimination of customs duties between Member States, the establishment and progressive introduction of the Common Customs Tariff and the autonomous alteration or suspension of the duties of the latter;

Whereas, while Article 27 of the Treaty provides that Member States shall, before the end of the first stage, in so far as may be necessary, take steps to

approximate their provisions laid down by law, regulation or administrative action relating to customs matters, it does not empower the Community institutions to issue binding provisions in that field; whereas, however, a thorough examination undertaken jointly with the Member States has shown the need in certain fields for decision, by binding acts of the Community, upon measures essential for the introduction of customs arrangements which will ensure uniform application of the various Community provisions governing trade between the Community and third countries;

Whereas the procedural rules laid down by law, regulation or administrative action in the Member States relating to the export of goods are framed mainly in the light of national interests; whereas they do not always take sufficient account of the requirements of the customs union on which the Community is based;

Whereas these provisions also show considerable disparities in certain cases, which result in the application, under differing conditions, of export duties of the other Community provisions to which the export of Community goods from the customs territory of the Community may give rise; whereas the resulting distortions of treatment for Community exporters, depending on the Member State in which the customs clearance formalities are carried out, may lead to deflections of trade and artificial movement of activities;

Whereas these provisions directly affect the establishment and operation of the common market;

⁽¹⁾ OJ No C 34, 11. 2. 1980, p. 116.

⁽²⁾ OJ No C 83, 2. 4. 1980, p. 10.

Whereas, taking into account the progress made in creating the customs union, it is necessary to fix common rules of procedure for the export of Community goods, from the customs territory of the Community, in the form of a Directive at least;

Whereas these common rules must make it possible to ensure the correct application of both export duties and any other Community provisions to which the export of Community goods from the customs territory of the Community may give rise; whereas, however, such rules must dispense with all unnecessary formalities; whereas, moreover, they must be sufficiently flexible to be adaptable to differing circumstances and to take into account progress in administrative techniques, particularly with regard to data processing;

Whereas it is important to ensure uniform application of these common rules and to provide, for this purpose, a Community procedure which will allow the measures for implementing them to be adopted within appropriate time limits,

HAS ADOPTED THIS DIRECTIVE:

Article 1

1. Without prejudice to any special provisions which have been, or will be, adopted under specific customs arrangements or the common agricultural policy, this Directive determines the rules which shall be laid down in the laws, regulations or administrative provisions of the Member States in respect of the export from the customs territory of the Community of goods fulfilling the conditions laid down in Article 9 (2) of the Treaty.

Goods sent to the island of Heligoland shall not be regarded as exports from the customs territory of the Community.

2. For the purposes of this Directive:

(a) *export duties* mean the agricultural levies and other charges provided for under the common agricultural policy or the specific arrangements applicable, pursuant to Article 235 of the Treaty, to certain goods resulting from the processing of agricultural products;

(b) *customs office* means any office competent to accept the export declaration referred to in Article 2.

3. Component parts of industrial plant coming under a single heading in the Nomenclature of Goods for the External Trade Statistics of the Community (NIMEXE) in accordance with the Decisions adopted in this field pursuant to Council Regulation (EEC) No 1736/75 of 24 June 1975 on the external trade statistics of the Community and statistics of trade between Member States shall be deemed to constitute a single item of goods ⁽¹⁾.

TITLE I

GENERAL PROCEDURE

Article 2

The export from the customs territory of the Community of the goods referred to in Article 1 (1) shall be conditional upon the lodging at a customs office, in accordance with the conditions laid down in this Directive, of an export declaration (hereinafter referred to as 'the declaration').

The natural or legal person who makes the declaration shall hereinafter be referred to as 'the declarant'.

Article 3

1. The declaration shall be made in writing on a form corresponding to the appropriate official model determined by the competent authorities in accordance with the Community provisions in force. It shall be signed and contain the particulars necessary for the identification of the goods and, where appropriate, for the application of the export duties and any other provisions governing the export of the goods.

2. The declaration shall be accompanied by all the documents required for the correct application of the export duties and any other provisions governing the export of the goods.

⁽¹⁾ OJ No L 183, 14. 7. 1975, p. 3.

Article 4

For the purpose of making the declaration and in so far as the goods to be exported are under a specific customs procedure, the customs authority shall, under conditions which it shall specify, authorize the prior examination of the said goods and the taking of samples.

Article 5

1. The goods to be exported shall be presented at any Community customs office which is competent, in accordance with the provisions in force in the Member State to which the office is responsible, to complete the export formalities relating thereto.

Where goods are consigned direct from a Member State to a particular third country, the competent authorities of the Member State in question may require the goods to be presented at a competent customs office within its authority.

2. The declaration shall be lodged at the customs office at which the goods are presented. It may be lodged once the goods have been presented there.

However, the customs authority may authorize the declaration to be lodged before the declarant is in a position to present the goods. In this case, the customs authority may set a time limit, to be determined according to the circumstances, for presentation of the goods. If the goods have not been presented within this time limit, the declaration shall be deemed not to have been lodged.

3. For the purposes of applying paragraphs 1 and 2, goods shall be deemed to have been presented at a customs office when their presence at that customs office, or at another place designated by the competent authorities, has been notified to the latter in the manner required to enable them to control or inspect them.

4. The declaration shall be lodged at the competent customs office during the days and hours appointed for opening.

However, the customs authority may, at the request of the declarant and at his expense, authorize the declaration to be lodged outside the appointed days and times.

5. Any declaration lodged with the officials of a customs office in any other place duly designated for that purpose by agreement between the competent authorities and the person concerned shall be regarded as having been lodged in the aforementioned office.

6. This Article shall not preclude the application of national provisions which the Member States may adopt on the basis of Article 36 of the Treaty, when the goods declared in a Member State for export outside the customs territory of the Community are required to pass through the territory of another Member State.

Article 6

1. Only declarations which comply with the conditions laid down in Article 3 may be accepted by the customs authority. Such declarations shall be accepted by the customs authority forthwith in accordance with the procedures laid down in each Member State.

However, where, pursuant to Article 5 (2), second subparagraph, a declaration has been lodged before the goods to which it relates have arrived at the customs office or at another place designated by the customs authority, it may be accepted only after the goods in question have been presented to the competent authorities, within the meaning of Article 5 (3).

2. Member States shall take all necessary steps to ensure that the date of acceptance of each declaration can be clearly established for the purpose of determining the operative date for the application of Article 11, where appropriate.

Article 7

1. The declarant shall, at his request, be authorized to correct declarations accepted by the customs authority under the conditions laid down in Article 6, as regards one or more of the particulars referred to in Article 3 (1), subject to the following:

- (a) the correction shall be requested before the goods are released from the customs office or place designated for that purpose, unless the request relates to details which the customs authority can check as being correct without the goods being present;
- (b) the correction may no longer be allowed where the request is made after the customs authority has informed the declarant that it intends to examine the goods or that it has itself established that the particulars in question are incorrect;
- (c) the correction shall not result in the application of the declaration to goods other than those to which it originally related.

2. The customs authority may allow or require that the corrections referred to in paragraph 1 be made by the lodging of a new declaration intended to replace the original declaration. In that event, the date for determining the export duties relating to the goods in question and for the application of any other export provisions shall be that of the acceptance of the original declaration.

Article 8

1. So long as the goods have not left the customs territory of the Community, the declarant may request that the relevant declaration be cancelled or, where the legislation of the Member State concerned does not permit such cancellation, that it be invalidated.

However, when the customs authority has informed the declarant of its intention to examine the goods in respect of which the declaration was made, a request for cancellation or invalidation may not be made until this examination has taken place.

2. The customs authority shall not authorize the cancellation or invalidation of the declaration unless the declarant:

- (a) provides the competent authorities with proof that the goods have not left the customs territory of the Community;
- (b) returns to the said competent authorities all copies of the export declaration, together with any other documents delivered to him on acceptance of the declaration;
- (c) where appropriate, provides the competent authorities with proof that the refunds and other amounts granted on the strength of the export declaration for the goods in question have been repaid or that the necessary measures have been taken by the services concerned so that they are not paid;
- (d) where appropriate, and in accordance with the provisions in force, complies with the other obligations which may be set by the competent authorities to regularize the position of the goods.

3. The cancellation or invalidation of the declaration shall, where appropriate, result in the cancellation of attributions on any export licence or advance-fixing certificate presented in support of the declaration.

4. The cancellation or invalidation of the declaration shall in no way preclude the application of sanctions for an offence committed by the declarant.

5. Where the goods declared for export are required to leave the customs territory of the Community within a specified period, failure to respect the time limit shall result, in the cancellation or invalidation of the relevant declaration, except where the time limit is extended by the competent authorities.

In the situation referred to in the first subparagraph, paragraph 2 (b), (c) and (d) and paragraph 3 and 4 shall apply.

Article 9

1. Without prejudice to any other means of control at its disposal, the customs authority may examine all or part of the declared goods.

2. The goods shall be examined in the places designated and during the hours appointed for that purpose.

However, the customs authority may, at the request of the declarant, authorize the examination of goods in places or during hours other than those referred to above. Any costs involved shall be borne by the declarant.

3. Transport of the goods to the places where they are to be examined, unpacking, repacking and all other operations necessitated by such examination shall be carried out by the declarant or on his responsibility. In all cases, any costs involved shall be borne by the declarant.

4. The declarant shall be entitled to be present at the examination of the goods or to be represented at it. If the customs authority sees fit, it may require the declarant to be present at the examination of the goods, or to be represented at it in order to assist with the examination, as necessary.

5. When examining the goods, the customs authority may take samples for analysis or for more detailed examination. The costs arising from such analysis or more detailed examination shall be borne by the administrative authority.

6. Paragraph 5 shall not preclude application of Article 8 (2) of Council Regulation (EEC) No 3035/80 of 11 November 1980 laying down general rules

for granting export refunds on certain agricultural products exported in the form of goods not covered by Annex II to the Treaty, and the criteria for fixing the amount of such refunds ⁽¹⁾.

Article 10

1. The result of the examination of the declaration and the documents attached to it, whether or not combined with examination of the goods, shall be used for calculating the export duties or export refunds and other export amounts and for applying any other Community provisions governing export of the goods. Where neither the declaration and the documents attached to it, nor the goods themselves, are examined, such duties shall be calculated and such provisions applied on the basis of the particulars contained in the declaration.

2. Paragraph 1 shall be without prejudice to either any subsequent verification by the competent authorities of the Member States or the possible consequences of applying the provisions in force, particularly as regards any change in the amount of the export duties charged on the goods or of the export refunds or other export amounts which have been granted.

Article 11

The date of acceptance of the declaration shall be the operative date for:

- (a) determining the rates or amounts of export duties to which the goods may be subject, as well as other particulars material to the calculation of such duties;
- (b) applying any other Community provisions governing export of the goods.

Article 12

Without prejudice to any changes which may occur pursuant to Article 10 (2), the amount of the export duties determined by the competent authorities shall be entered in the accounts by the latter under the procedure laid down for that purpose and shall be communicated to either the declarant or the person whom he represents, whomever the authorities choose.

Article 13

Without prejudice to the application of any prohibitive or restrictive measures provided for in respect of the goods declared for export, the customs authority may authorize export of the goods only if it is satisfied, where appropriate, that the duties entered in the accounts in accordance with Article 12 have been paid or guaranteed or that payment of them has been deferred under the conditions laid down in Council Directive 78/453/EEC of 22 May 1978 on the harmonization of provisions laid down by law, regulation or administrative action concerning deferred payment of import duties or export duties ⁽²⁾.

Article 14

1. The customs authority itself shall decide the form in which it authorizes export of the goods, taking due account of the place in which the said goods are treated and of the special procedures for their control.

2. Goods which have received an export authorization shall remain under customs control until they leave the customs territory of the Community.

TITLE II

SIMPLIFIED PROCEDURES

Article 15

1. From 1 January 1984 at the latest, Member States shall no longer apply simplified procedures other than those laid down in Articles 16 to 20.

They shall apply from that date all such simplified procedures in so far as their administrative organization allows it.

2. Recourse to any of the simplified procedures laid down in Articles 16 to 20 shall be conditional upon an authorization from the competent authorities of the Member State in which the procedures are to be applied. The competent authorities shall determine both the conditions to be fulfilled for authorization for such use to be granted and the implementing procedures therefor.

⁽¹⁾ OJ No L 323, 29. 11. 1980, p. 27.

⁽²⁾ OJ No L 146, 2. 6. 1978, p. 19.

The said authorization may be limited to certain goods. It may be granted on an occasional or a permanent basis. It may be revoked.

3. Use of the procedures laid down in Articles 16 to 20 shall not preclude the exercise by the customs authority of any controls which it considers necessary in order to ensure that the operations are correctly carried out.

4. In the case of the simplified procedures referred to in Articles 17 to 20, and without prejudice to Article 13, Member States may, where they consider it necessary, stipulate that their customs authorities make authorization of their use conditional on the lodging of a security designed to ensure that the beneficiary fulfils the obligations imposed on him under the first subparagraph of paragraph 2.

5. Save as otherwise provided in Articles 16 to 20, Title I shall apply to the simplified procedures laid down in these Articles.

A. Exemption from written declaration

Article 16

1. Without prejudice to the special provisions laid down in respect of consignments sent by parcel or letter post, Member States may specify that a written declaration is not required for goods exported for non-commercial purposes and goods of low value, including those contained in travellers' personal luggage.

2. Paragraph 1 shall not apply to goods for which an export licence is required or export refunds or other export payments are requested.

B. Drawing up of general, periodic or recapitulative declarations

Article 17

1. Without prejudice to Article 20, the competent authorities may authorize the declarant to furnish or to insert at a later date certain particulars of the declaration in the form of supplementary declarations of a general, periodic or recapitulative nature.

2. Statements made in supplementary declarations, together with statements made in the declarations to which they refer, shall be deemed to constitute a

single, indivisible instrument taking effect at the date on which the corresponding initial declaration was accepted.

3. Where the procedure provided for in this Article is invoked, the initial declarations relating to each batch of goods shall in all cases contain the particulars necessary for the identification of the goods in question.

C. Granting of export authorization before the lodging of the entry

Article 18

1. Where circumstances so justify, the competent authorities may authorize export of the goods as soon as they have been produced, within the meaning of Article 5 (3), at the competent customs office, without the entry referred to in Article 3 having been lodged.

2. Authorization to export the goods shall be conditional on the presentation at the competent customs office of a commercial or administrative document, at the discretion of the competent authorities, containing the particulars necessary for the identification of the goods and accompanied by an export application, signed by the person concerned.

Where application of the Community measures to which the export of goods in question gives rise is subject to the presentation of any other document, that document shall accompany the said commercial or administrative document.

Acceptance by the customs office of that commercial or administrative document shall have the same force in law as acceptance of the declaration referred to in Article 3.

3. When circumstances so permit, the competent authorities may agree to the replacement of the application referred to in paragraph 2 by a general application covering exports to be carried out during a specific period. Reference to the authorization granted as a result of this general application shall be made in the commercial or administrative document to be presented for each export in accordance with the first subparagraph of paragraph 2.

4. The customs authority may make the authorization to export the goods conditional on their examination based on the particulars contained in the commercial or administrative document referred to in paragraph 2.

5. The declaration relating to the goods covered by the authorization referred to in paragraph 1 shall be lodged at the competent customs office within the time limit laid down by the competent authorities.

For the purposes of applying Article 11, this declaration shall take effect on the date on which the customs authority accepts the commercial or administrative document referred to in paragraph 2.

6. Without prejudice to Article 20, the customs authority may allow the lodging of general, periodic or recapitulative declarations for the goods. Such declarations shall take effect on the date on which that authority accepted the commercial or administrative document referred to in paragraph 2.

Article 19

1. The competent authorities may authorize natural or legal persons who frequently export goods to send such goods out of the customs territory of the Community directly from their premises, without first lodging the declaration referred to in Article 3 at the competent customs office.

2. Before the goods leave his premises, the authorized person referred to in paragraph 1 shall:

- (a) give the competent authorities due notice of dispatch, in the form and manner laid down by them, for the purpose of obtaining authorization to export the goods in question;
- (b) enter the said goods in his records. This shall be done in the form and manner laid down by the competent authorities. This entry shall include the date of entry in the records and the particulars necessary for identification of the goods;
- (c) make available to the competent authorities all documents, in particular export licences or advance-fixing certificates, the production of which may be required for application of the provisions governing export of the goods.

Completion of the formalities referred to in subparagraphs (a) and (b) shall have the same force in law as acceptance of the declaration referred to in Article 3.

3. Provided that checking on the regularity of transactions is not thereby affected, the competent authorities may, in certain special circumstances justified by the nature of the goods in question and

the increased rate of export, exempt the authorized person from the obligation to notify the competent customs office of each dispatch of goods, on condition that he provides that office with all the information which it deems necessary to enable it to exercise, where appropriate, its right to examine the goods. In that case, entry of the goods in the records of the person concerned shall be equivalent to authorization of their export.

4. Where the customs office decides to examine the goods, such examination shall take place on the basis of the particulars contained in the records of the person concerned.

5. The declaration relating to the goods which are the subject of the authorization referred to in paragraph 1 shall be lodged at the competent customs office within the time limits fixed by the competent authorities.

For the purposes of applying Article 11, this declaration shall take effect on the date on which the goods are entered in the records of the person concerned.

6. Article 18 (6) shall also apply where the provisions of this Article are invoked.

7. The entry of the goods in the records of the person concerned as provided for in paragraph 2 (b), may be replaced by any other formality offering similar guarantees which may be laid down by the competent authorities.

D. Replacement of all or part of the particulars of the declaration by codified data

Article 20

1. The competent authorities may authorize the declarant to replace all or part of the particulars of the written declaration referred to in Article 3 by sending to the customs office designated for that purpose, with a view to their processing by computer, codified data or data made out in any other form specified by those authorities, corresponding to the particulars required for written declarations.

2. The competent authorities shall determine the conditions under which the data referred to in paragraph 1 are to be sent.

TITLE III

Article 22

FINAL PROVISIONS

Article 21

1. The Committee on General Customs Rules provided for in Article 24 of Council Directive 79/695/EEC of 24 July 1979 on the harmonization of procedures for the release of goods for free circulation ⁽¹⁾ may examine any question concerning the application of this Directive which is raised by its chairman either on his own initiative or at the request of a representative of a Member State.

2. The provisions required for applying Articles 3 to 9, Article 10 (1), Article 13, Article 14 (2) and Articles 17 to 20 of this Directive shall be adopted in accordance with the procedure laid down in Article 26 (2) and (3) of Directive 79/695/EEC.

1. Member States shall take the measures necessary to comply with this Directive not later than 1 January 1983.

2. Each Member State shall inform the Commission of the measures which it adopts for the purposes of implementing this Directive. The Commission shall communicate this information to the other Member States.

Article 23

This Directive is addressed to the Member States.

Done at Brussels, 24 February 1981.

For the Council

The President

G. BRAKS

⁽¹⁾ OJ No L 205, 13. 8. 1979, p. 19.

