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Legislation

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I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 4055/87

of 22 December 1987

amending Council Regulation (EEC) No 3035/80 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

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, as amended by Regulation (EEC) No 3985/87⁽²⁾, and in particular Article 15 thereof,

Whereas the Community is a signatory to the International Convention on the Harmonized Commodity Description and Coding System, hereinafter referred to as the 'Harmonized System', which is intended to replace the Convention of 15 December 1950 on Nomenclature for the Classification of Goods in Customs Tariffs;

Whereas, from 1 January 1988, a combined commodities nomenclature will be introduced, based on the Harmonized System nomenclature, which will meet the requirements both of the Common Customs Tariff and the statistics relating to the Community's external and internal trade;

Whereas the tariff nomenclature arising from the application of Council Regulation (EEC) No 3035/80⁽³⁾, as last amended by Regulation (EEC) No 2223/86⁽⁴⁾, appears in the Common Customs Tariff; whereas the

descriptions of goods and the tariff heading numbers which appear in the said Regulation should, accordingly, be expressed in the terms of the combined nomenclature based on the Harmonized System,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 3035/80 is hereby amended as follows:

1. Article 1 (2) is replaced by the following:

'2. For the purposes of this Regulation:

- (a) — potato starch falling within subheading 1108 13 of the combined nomenclature,
- starch (1108 14 and 1108 19 90) of roots and tubers falling within heading 0714 of the combined nomenclature,
- flour and meal falling within subheading 1106 20 of the combined nomenclature,

shall be assimilated to maize starch falling within subheading 1108 12 of the combined nomenclature;

- (b) whey falling within subheading 0404 10 91 of the combined nomenclature, not concentrated, shall be assimilated to powdered whey meeting the description of the pilot product for Group 1 shown in Annex I to Council Regulation (EEC) No 2915/79 of 18 December 1979 determining the groups of products and the special provisions for calculating levies on milk and milk products⁽¹⁾,

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 376, 31. 12. 1987, p. 1.

⁽³⁾ OJ No L 323, 29. 11. 1980, p. 27.

⁽⁴⁾ OJ No L 194, 17. 7. 1986, p. 1.

- (c) — milk and the products falling within subheadings 0403 10 11 and 0403 90 51 of the combined nomenclature, not concentrated nor containing added sugar or other sweetening matter, of a milk fat content, by weight, not exceeding 0,1 %,

- milk and the products falling within subheadings 0403 10 11 and 0403 90 11 of the combined nomenclature, in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a milk fat content, by weight, of less than 1,5 %,

shall be assimilated to milk powder meeting the description of the pilot product for Group 2 shown in Annex I to Regulation (EEC) No 2915/79;

- (d) — milk and cream and the products falling within subheadings 0403 10 11, 0403 10 13, 0403 90 51 and 0403 90 53 of the combined nomenclature, not concentrated nor containing added sugar or other sweetening matter, of a milk fat content, by weight, exceeding 0,1 % but not exceeding 6 %,

- milk and cream and the products falling within subheadings 0403 10 11, 0403 10 13, 0403 10 19, 0403 90 13 and 0403 90 19 of the combined nomenclature, in powder, granules or other solid forms, not containing added sugar or other sweetening matter, of a milk fat content, by weight, not less than 1,5 %,

shall be assimilated to milk powder meeting the description of the pilot product for Group 3 shown in Annex I to Regulation (EEC) No 2915/79;

- (e) — milk and cream and the products falling within subheadings 0403 10 19 and 0403 90 59 of the combined nomenclature, not concentrated nor containing added sugar or other sweetening matter, of a milk fat content, by weight, exceeding 6 %,

- butter and other milk fats with a milk fat content by weight other than 82 % but not less than 62 %,

shall be assimilated to butter meeting the description of the pilot product for Group 6 shown in Annex I to Regulation (EEC) No 2915/79;

- (f) — milk and cream and the products falling within subheadings 0403 10 11 to 0403 10 39 and 0403 90 51 to 0403 90 59 of the combined

nomenclature, concentrated, other than in powder, granules or other solid forms, not containing added sugar or other sweetening matter,

- cheese,

shall be assimilated to:

- (i) milk powder meeting the description of the pilot product for Group 2 shown in Annex I to Regulation (EEC) No 2915/79, for the non-fat part of the dry matter content of the relevant product; and

- (ii) butter meeting the description of the pilot product for Group 6 shown in Annex I to Regulation (EEC) No 2915/79 for the milk fat part of the relevant product;

- (g) with regard to the beet or cane syrups referred to in Annex A, account shall be taken of:

- (i) the sucrose content (including invert sugar expressed as sucrose) of the syrup in question, where the latter is not less than 98 % pure,

- (ii) the extractable sugar content of the syrup content in question, where the latter is not less than 85 % but less than 98 % pure.

The purity and the extractable sugar content of the syrups in question shall be calculated in accordance with the first and second subparagraphs of Article 1 (5) of Commission Regulation (EEC) No 1443/82 ⁽²⁾.

⁽¹⁾ OJ No L 329, 24. 12. 1979, p. 1.

⁽²⁾ OJ No L 158, 9. 6. 1982, p. 17.

2. In Article 2 (2) '29.04' and '38.19' are replaced by subheadings '2905 44' and '3823 60' of the combined nomenclature.

3. Article 3:

- the first indent of paragraph 1 (a) is replaced by the following:

— '6,06 kg of the pilot product of Group 1 shall correspond to 100 kg of whey, not concentrated, falling within subheading 0404 10 91 of the combined nomenclature.'

- the second indent of paragraph 1 (a) is replaced by the following:

- 8,62 kg of the pilot product of Group 2 shall correspond to 100 kg of milk and of the products falling within subheadings 0403 10 11 and 0403 90 51 of the combined nomenclature, not concentrated, nor containing added sugar or other sweetening matter, of a milk fat content, by weight, not exceeding 0,1 %,'
 - the third indent of paragraph 1 (a) is replaced by the following:
 - 1,01 kg of the pilot product of Group 2 shall correspond to the non-fat part of 100 kg of milk or cream and of the products falling within subheadings 0403 10 11 to 0403 10 39 and 0403 90 51 to 0403 90 59 of the combined nomenclature, concentrated, other than in powder, granules or other solid forms, not containing added sugar or other sweetening matter, per 1 % weight of non-fat dry matter contained in the concentrated product,'
 - the sixth indent of paragraph 1 (a) is replaced by the following:
 - 1,22 kg of the pilot product of Group 6 shall correspond to the fat part of 100 kg of milk or cream or of the products falling within subheadings 0403 10 11 to 0403 10 39 and 0403 90 51 to 0403 90 59 of the combined nomenclature, concentrated, other than in powder, granules or other solid forms, not containing added sugar or other sweetening matter, per 1 % by weight of milk fat contained in the concentrated product,'
 - in the second subparagraph of paragraph 1 (b), '22.09 C' is replaced by '2208',
 - in the second subparagraph of paragraph 1 (c), '22.09 C' is replaced by '2208'.
4. Article 4:
- in paragraph 4, '22.09 C' is replaced by '2208',
 - in paragraph 5, '35.01 A' is replaced by '3501 10', '35.01 C', is replaced by '3501 90 90' and '35.02 A II a)' is replaced by '3502 10',
 - in paragraph 7, '19.03' is replaced by '1902 11, 1902 19 and 1902 40 10'.
5. In Article 5:
- in the first indent of paragraph 2, '04.05 A I b) and ex 04.05 B I' is replaced by '0407 00 30 and ex 0408',
 - in the second indent of paragraph 2, '04.05 A I b)' is replaced by '0407 00 30' and 'ex 35.02 A II a)' is replaced by '3502 10'.
6. In Article 8:
- in the third indent of paragraph 3, '19.03 A' is replaced by '1902 11',
 - in the fourth indent of paragraph 3, '29.04 C III a) 2 and b) 2, and 38.19 T I b) and II b)' is replaced by '2905 44 19, 3823 60 19 and 3823 60 99',
 - in the fifth indent of paragraph 3, '29.44 A' is replaced by '2941 10',
 - in the sixth indent of paragraph 3, '35.01 C' is replaced by '3501 90 90'.
7. Annexes A, B, C and D are replaced by Annexes A, B, C and D to this Regulation.

Article 2

This Regulation shall enter into force on 1 January 1988.

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

Done at Brussels, 22 December 1987.

For the Commission

COCKFIELD

Vice-President

ANNEX A

CN code	Description of basic products
ex 0402 10 19	Milk powder, not containing added sugar or other sweetening matter, obtained by the spray process, with a fat content not exceeding 1,5 % by weight and with a water content of less than 5 % by weight (PG 2)
ex 0402 21 19	Milk powder, not containing added sugar or other sweetening matter, obtained by the spray process, with a fat content of 26 % by weight and a water content of less than 5 % by weight (PG 3)
ex 0404 10 11	Powdered whey, not containing added sugar or other sweetening matter, obtained by the spray process, with a water content less than 5 % by weight (PG 1)
ex 0405 00 10	Butter with a fat content by weight of 82 % (PG 6)
ex 0407 00 30	Poultry eggs in shell, fresh or preserved, other than eggs for hatching
ex 0408	Eggs not in shell, and egg yolks, suitable for human consumption, fresh, dried or otherwise preserved, not sweetened
1001 10 90 1001 90 99	} Wheat and meslin
1002 00 00	Rye
1003 00 90	Barley
1004 00 90	Oats
1005 90 00	Maize other than maize for sowing
1006 20	Husked rice
1006 30 91 1006 30 99	} Wholly milled rice
1006 40 00	Broken rice
1007 00 90	Grain sorghum, other than hybrid for sowing
1101 00 00	Wheat or meslin flour
1102 10 00	Rye flour
1103 11 10	Groats and meal of durum wheat
1103 11 90	Groats and meal of common wheat
1701 11 1701 12	(beet or cane) raw sugar
1701 99 10	White sugar
ex 1702 10 90	Lactose containing, in the dry state, 98,5 % by weight of the pure product (PG 12)

CN code	Description of basic products
ex 1702 40 10	Isoglucose containing in the dry state, 41 % or more by weight of fructose
ex 1702 90 90	Beet or cane syrups containing, in the dry state 85 % or more by weight of sucrose (including invert sugar expressed as sucrose)
1703	Molasses resulting from the extraction or refining of sugar.

ANNEX B

CN Code	Description	Agricultural products for which an export refund can be granted				
		Cereals	Rice	Eggs	Sugar or molasses, isoglucose	Milk and milkproducts
(1)	(2)	(3)	(4)	(5)	(6)	(7)
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:					
0403 10	Yoghurt:					
	Flavoured or containing added fruit or cocoa:					
0403 10 51 to 0403 10 99	— containing cocoa — other	x	x	x	x x	x x
0403 90	Other:					
	Flavoured or containing added fruit or cocoa:					
0403 90 71 to 0403 90 99	— containing cocoa — other	x	x	x	x x	x x
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:					
ex 0710 40 00	Sweet corn:					
	— in ear form	x			x	
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:					
ex 0711 90 30	Sweet corn:					
	— in ear form	x			x	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:					
1302 31 1302 32 1302 39	Mucilages and thickeners, whether or not modified, derived from vegetable products				x	
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 No 1516:					
1517 10	Margarine, excluding liquid margarine:					
1517 10	Containing more than 10 % but not more than 15 % by weight of milk fats					x
1517 90	Other:					
1517 90 10	Containing more than 10 % but not more than 15 % by weight of milk fats					x
1518 00 10	Lincoln				x	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
1520	Glycerol (glycerine) whether or not pure; glycerol waters and glycerol lyes:					
1520 90 00	Other, including synthetic glycerol				x	
1702 50 00	Chemically pure fructose				x	
1702 90 10	Chemically pure maltose				x	
1704	Sugar confectionery (including white chocolate), not containing cocoa:					
1704 10	Chewing gum, whether or not sugar-coated	x			x	
1704 90 30	White chocolate	x			x	x
1704 90 51 to 1704 90 99		x	x		x	x
1806	Chocolate and other food preparations containing cocoa:					
1806 10	Cocoa powder, containing added sugar or other sweetening matter:					
	— not otherwise sweetened than by addition of sucrose			x	x	
	— other			x	x	x
1806 20	Other preparations in block slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings of a content exceeding 2 kg:					
	— chocolate and chocolate goods excluding chocolate-milk-crumbs	x	x	x	x	x
	— other			x	x	x
	Other, in blocks, slabs or bars:					
1806 31 00	Filled	x	x	x	x	x
1806 32	Not filled	x	x	x	x	x
1806 90	Other:					
	— 1806 90 (11, 19, 31, 39, 50)	x	x	x	x	x
	— 1806 90 (60, 70, 90)			x	x	x
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder, in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 % not elsewhere specified or included:					
1901 10 00	Preparations for infant use, put up for retail sale:					
	— food preparations of goods of headings Nos 0401 to 0404 not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %			x	x	x
	— other	x	x		x	x
1901 20 00	Mixes and doughs for the preparation of baker's wares of heading No 1905	x	x		x	x
1901 90	Other:					
1901 90 11 and 1901 90 19	Malt extract	x	x			
1901 90 90	Other:					
	— food preparations of goods of heading Nos 0401 to 0404 not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %			x	x	x
	— other	x	x		x	x

(1)	(2)	(3)	(4)	(5)	(6)	(7)
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:					
1902 20	Stuffed pasta whether or not cooked or otherwise prepared:					
1902 20 91	Cooked	x	x		x	x
1902 20 99	Other	x	x		x	x
1902 30	Other pasta	x	x		x	x
1902 40	Couscous:					
1902 40 90	Other	x	x		x	x
1903 00 00	Tapioca and substitutes therefor prepared from starch in the form of flakes, grains, pearls, siftings or similar forms	x				
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example cornflakes); cereals; other than maize (corn), in grain form, precooked or otherwise prepared:					
ex 1904 10	Prepared foods obtained by the swelling or roasting of cereals or cereal products: other than puffed rice unsweetened: — containing cocoa — other					
		x	x	x	x	x
ex 1904 90	Other: other than precooked rice: — containing cocoa — other					
		x	x	x	x	x
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	x				
1905 20	Gingerbread and the like	x		x	x	x
1905 30	Sweet biscuits; waffles and wafers	x		x	x	x
1905 40 00	Rusks, toasted bread and similar toasted products	x		x	x	x
1905 90	Other:					
1905 90 10	Matzos	x				
1905 90 20	Communion wafers, empty cachets of a kind, suitable for pharmaceutical use, sealing wafers, rice paper and similar products	x	x			
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 sugar and not more than 5 % of fat	x				
1905 90 40 } to 1905 90 90 }		x		x	x	x
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:					
ex 2001 90 30	Sweet corn: — in ear form					
		x			x	
2001 90 40	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	x			x	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid; frozen:					
2004 10 91	Preparations in the form of flour, meal or flakes, based on potatoes	x	x		x	x
2004 90 10	Sweet corn:					
	— in ear form	x			x	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:					
2005 20 10	Preparation in the form of flour, meal or flakes, based on potatoes	x	x		x	x
ex 2005 80 00	Sweet corn (<i>Zea mays</i> .var. <i>saccharata</i>):					
	— in ear form	x			x	
ex 2005 90 90	Sweet corn (other than <i>Zea mays</i> . var. <i>saccharata</i>):					
	— in ear form	x			x	
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:					
2008 11 10	Peanut butter	x	x		x	x
2008 91 00	Palm hearts				x	
ex 2008 99 85	Sweet corn:					
	— in ear form	x				
2008 99 91	Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	x				
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:					
2101 10	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:					
	— Extracts, essences or concentrates of coffee and preparations with a basis of these extracts, essences or concentrates				x	
	— Preparations with a basis of coffee	x	x		x	x
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:					
	— Extracts, essences and concentrates, of tea or maté preparations with a basis of these extracts, essences or concentrates				x	
	— Preparations with a basis of tea or maté	x	x		x	x
2101 30	Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:					
	Roasted chicory and other roasted coffee substitutes:					
2101 30 19	— Other	x				
	Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:					
2101 30 99	— Other	x				

(1)	(2)	(3)	(4)	(5)	(6)	(7)
2102	Yeasts (active or inactive): other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:					
2102 10	Active yeasts:					
2102 10 31 to 2102 10 39	Baker's yeast				×	
2102 20	Inactive yeasts; other single-cell micro-organisms, dead:					
2102 20 11 to 2102 20 19	Inactive yeasts				×	
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 90	Other				×	
2104	Soups and broths and preparations therefor; homogenized composite food preparations:					
2104 10 00	Soups and broths and preparations therefor	×				
2105 00	Ice cream and other edible ice, whether or not containing cocoa:					
	— containing cocoa			×	×	×
	— other	×	×		×	×
2106	Food preparations not elsewhere specified or included:					
2106 10	Protein concentrates and textured protein substances	×	×		×	×
2106 90	Other:					
2106 90 10	Cheese fondues	×	×		×	×
2106 90 91 to 2106 90 99	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 No 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 heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404	×			×	
2202 90 91 to 2202 90 99	Other				×	×
2205	Vermouth, and other wine of fresh grapes flavoured with plants or aromatic substances				×	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs, and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:					
2208 20	Spirits obtained by distilling grape wine or grape marc				x	
2208 30	Whiskies:					
	Other:					
ex 2208 30 91 to 2208 30 99	— Whiskies other than those referred to in Council Regulation (EEC) No 1188/81	x				
2208 50 11 2208 50 19	Gin	x				
2208 50 91 2208 50 99	Geneva	x			x	
2208 90	Other:					
2208 90 31 ex 2208 90 39	— Vodka	x				
2208 90 33 ex 2208 90 39	— Spirits obtained by distilling fruit				x	
2208 90 51 2208 90 71						
2208 90 53 2208 90 73	— Other spirits obtained by distillation				x	
2208 90 55 2208 90 59 2208 90 79	— Liqueurs and other spirituous beverages	x		x	x	x
Chapter 25	Salt, sulphur, earths and stone; plastering materials, lime and cement:					
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:					
2520 20	Plasters	x			x	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes:					
2839	Silicates; commercial alkali metal silicates:					
2839 90	Other	x			x	
Chapter 29	Organic chemicals (except subheadings 2905 43 00, 2905 44, ex 2941 10 00)				x	
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:					
ex 2915 90 00	Other:					
	— Esters of D-glucitol (sorbitol)	x			x	
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:					
	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
ex 2916 19 90	Other: — Esters of D-glucitol (sorbitol)	x			x	
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
ex 2917 19 90	Other: — Itaconic acid, its salts and esters	x			x	
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
2918 11 00	— Lactic acid, its salts and esters	x			x	
2918 14 00	— Citric acid	x			x	
2918 15 00	— Salts and esters of citric acid	x			x	
2918 16 00	— Gluconic acid, its salts and esters	x			x	
ex 2918 19 90	Other: — Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid and their salts and esters	x			x	
2932	Heterocyclic compounds with oxygen heteroatom(s) only: Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:					
ex 2932 19 00	Other: — Anhydric compounds of DQ-glucitol (sorbitol) (for example sorbitans) excluding maltol and isomaltol	x			x	
	Lactones:					
ex 2932 29 90	Other: — Lactones which are internal esters of hydroxyacids and derived from gluconic acid	x			x	
ex 2932 90 70	Cyclic acetals and internal hemiacetals, whether or not with other oxygen functions and their halogenated, sulphonated, nitrated or nitrosated derivatives: — Methylglucosides	x			x	
ex 2932 90 90	Other: — Anhydric compounds of D-glucitol (sorbitol) excluding maltol and isomaltol)	x			x	
ex 2934	Other heterocyclic compounds: — Intermediate products from the chemical transformation of penicillin into antibiotics falling within heading No 2941	x			x	
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent: Vitamins and their derivatives, unmixed:					
2936 26 00	— Vitamin B ₁₂ and its derivatives	x			x	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
2940 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 2937, 2938 or 2939:					
ex 2940 00 90	Other: — Sorbose, its esters and their salts	x			x	
2941	Antibiotics:					
ex 2941 10 00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof: — Except those which require more than 15,3 kg of white sugar for the manufacture of 1 kg	x			x	
2941 20	Streptomycins and their derivatives; salts thereof	x			x	
2941 30 00	Tetracyclines and their derivatives; salts thereof	x			x	
2941 50 00	Erythromycin and its derivatives; salts thereof	x			x	
2941 90 00	Other	x			x	
Chapter 30	Pharmaceutical products				x	
3003	Medicaments (excluding goods of heading Nos 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:					
3003 10 00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	x			x	
3003 20 00	Containing other antibiotics Containing hormones or other products of heading No 2937, but no antibiotics	x			x	
3003 31 00	Containing insulin	x			x	
3003 39 00	Other	x			x	
3003 40 00	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No 2937 or antibiotics	x			x	
3003 90 90	Other	x			x	
ex 3004	Medicaments (excluding goods of heading Nos 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale: — Other than those put up in packings for retail sale — Other than containing iodine or iodine compounds	x			x	
3006	Pharmaceutical goods specified in Note 3 to this Chapter:					
ex 3006 40	Dental cements and other dental fillings; bone reconstruction cements	x			x	
3006 60	Chemical contraceptive preparations based on hormones or spermicides:					
ex 3006 60 90	based on spermicides	x			x	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties:					
3307 49 00 and 3307 90 00	Other				x	
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster:					
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: — Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:					
3401 19 00	Other				x	
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 3401				x	
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals: Containing petroleum oils or oils obtained from bituminous minerals:					
3403 19 ex 3403 19 10	Other: Containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals but not as the basic constituent	x			x	
ex 3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No 3404	x			x	
3407 00 00	Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	x			x	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; (except headings and subheadings 3501, 3505 10 10/3505 10 90 and 3505 20)				×	
3501	Casein, caseinates and other casein derivatives; casein glues:					
3501 90	Other:					
3501 90 10	Casein glues					×
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:					
3505 10 10	Dextrins	×	×			
	Other modified starches:					
3505 10 50	Starches, esterified or etherified	×				
3505 10 90	Other	×	×			
3505 20 10	Glues	×	×			
3505 20 30						
3505 20 50						
3505 20 90						
ex 3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:					
	— Based on sodium silicate emulsions	×			×	
	— Adhesives based on resin emulsions	×			×	
3507	Enzymes; prepared enzymes not elsewhere specified or included	×			×	
Chapter 38	Miscellaneous chemical products (except subheadings 3809 10, 3809 91, 3809 92, ex 3809 99, 3823 60)				×	
3801 20	Colloidal or semi-colloidal graphite:					
ex 3801 20 10	Colloidal graphite in suspension in oil; semicolloidal graphite	×			×	
3804 00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No 3803:					
ex 3804 00 90	Other (than lignosulphites)	×			×	
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent:					
ex 3805 90 00	Other	×			×	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
3809 10	— With a basis of amylaceous substances	x	x			
	Other:					
ex 3809 91 00	Of a kind used in the textile industry	x			x	
ex 3809 92 00	Of a kind used in the paper industry	x			x	
ex 3809 99 00	Other	x			x	
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics:					
ex 3812 20 00	Compound plasticisers for rubber or plastics	x			x	
ex 3812 30	Anti-oxidizing preparations and other compound stabilizers for rubber or plastics	x			x	
ex 3818 00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	x			x	
ex 3820 00	Anti-freezing preparations and prepared de-icing fluids	x			x	
ex 3822 00	Composite diagnostic or laboratory reagents, other than those of heading Nos 3002 or 3006	x			x	
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:					
ex 3823 10 00	Prepared binders for foundry moulds or cores	x			x	
ex 3823 40	Prepared additives for cements, mortars or concretes	x			x	
ex 3823 50	Non-refractory mortars and concretes	x			x	
ex 3823 90 81 to 3823 90 99	Other	x			x	
Chapter 39	Plastics and articles thereof				x	
ex 3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:					
	— Adhesives based on resin emulsions	x			x	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:	x				
3912 90	Other:					
3912 90 90	— other	x				
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:					
3913 90	Other:					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
3913 90 90	other:					
	— Dextrans	x			x	
	— Heteropolysaccharides	x			x	
	— Other	x			x	
ex 4202 12 50	Saddlery and harness; travel goods, handbags and similar containers:					
	— of moulded plastic material				x	
ex 4202 99 90	Other				x	
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:					
4813 90	Other:					
4813 90 90	other	x				
4814 20 00	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics				x	
4818	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibre:					
4818 10	Toilet paper	x				
4823	Other paper, paperboard, cellulose wadding and webs or cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:					
4823 11	Gummed or adhesive paper, in strips or rolls	x				
4823 19						
4823 20	Filter paper and paperboard	x				
4823 51	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	x				
4823 59						
4823 90 51	Other	x				
4823 90 71						
4823 90 79						
ex 7117 90 00	Other Imitation Jewellery, other than of base metal, whether or not plated with precious metal				x	
ex 8480 30 90	Other (moulding patterns, other than of wood)				x	
9113 90 30	Watch straps, watch bands and watch bracelets, and parts thereof of plastic materials				x	
9305	Parts and accessories of articles of heading Nos 9301 to 9304:					
ex 9305 10 00	Of revolvers or pistols				x	
ex 9305 29 90	Other				x	
ex 9305 90 90	Other parts or accessories for weapons other than military weapons falling within heading No 9301				x	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
ex 9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:					
	— of plastics				×	
ex 9615 90 00	Other				×	
ex 9701 90 00	Collages and similar decorative plaques				×	

(¹) OJ No L 121 , 5. 5. 1981, p. 3.

1	2	3	4	5	6	7	8	9	10	11	12
	— containing by weight 20 % or more of common wheat flour or meal and having an ash content (by weight) referred to dry matter ⁽²⁾: — of less than 0,75 % — of not less than 0,75 % but less than 0,93 % — of not less than 0,93 % — Other: — containing no common wheat flour or meal and having an ash content (by weight) referred to dry matter: — or less than 0,95 % — of not less than 0,95 % but less than 1,30 % — of not less than 1,30 % — Other: — containing by weight less than 20 % of common wheat flour or meal and having an ash content (by weight) referred to dry matter: — of less than 0,87 % — of not less than 0,87 % but less than 1,15 % — of not less than 1,15 % — containing by weight 20 % or more of common wheat flour or meal and having an ash content (by weight) referred to dry matter: — of less than 0,75 % — of not less than 0,75 % but less than 0,93 % — of not less than 0,93 %	84 75 67	83 ⁽³⁾ 75 ⁽³⁾ 66 ⁽³⁾								(*) (*) (*)
1902 19 10			167 150 133								
1902 19 90		33 33 33	134 117 100								
		84 75 67	83 75 66								
1902 40 10	Couscous not prepared: Containing no common wheat flour or meal and having an ash content (by weight) referred to dry matter: — of less than 0,95 % — of not less than 0,95 % but less than 1,30 % — of not less than 1,30 %		167 150 133								

[illegible]

1	2	3	4	5	6	7	8	9	10	11	12
3502	Albumins, albuminates and other albumin derivatives:										
3502 10	Egg albumin:										
3502 10 91	— dried (for example, in sheets, scales, flakes, powder)										
3502 10 99	— other										406 55
3502 90 51	Albumins, apart from egg albumin:								900		
3502 90 59	Milk albumin (lactalbumin):								127		
	— dried (for example, in sheets, scales, flakes, powder)										
	— other										
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:										
3823 60	Sorbitol other than that of subheading 2905 44:										
	In aqueous solution:										
3823 60 11	containing 2 % or less by weight of mannitol, calculated on the D-glucitol content			(7) (*)				(7) (*)			
3823 60 19	other			(7) (*)				(7) (*)			
	Other:										
3823 60 91	containing 2 % or less by weight of mannitol, calculated on the D-glucitol content			(7)				(7)			
3823 60 99	other			(7)				(7)			

(1) This quantity relates to maize grain of a moisture content of 12 % by weight.

(2) This content is to be determined by subtracting from the total ash content of the product the proportion of ash derived from the eggs incorporated, on the basis of 0,04 % by weight of ash per 50 g of eggs in shell (or their equivalent in egg products).

(3) This quantity is reduced by 1,6 kg/100 kg per 50 g of eggs in shell (or their equivalent in other egg products) per kg of pasta.

(4) 5 kg/100 kg per 50 g of eggs in shell (or their equivalent in other egg products) per kg of pasta, all intermediate quantities being rounded to the next multiple of 50 g down.

(5) Pre-cooked rice consists of milled rice grain which has been pre-cooked and partially dehydrated to facilitate final cooking.

(6) This quantity shall be understood to be calculated for beer of a strength between 11° and 13° Plato, both inclusive. For beer of a strength below 11° Plato, this quantity shall be reduced by 8 % per degree Plato, the actual strength having first been rounded to the next degree down. For beer of a strength exceeding 13° Plato, this quantity shall be increased by 8 % per degree Plato, the actual strength having first been rounded to the next degree up.

(7) The refund shall be determined in relation to the quantities used of D-glucitol (sorbitol) obtained from any amylaceous products and of D-glucitol (sorbitol) obtained from sucrose, and shall be calculated on the basis of the following quantities of maize and white sugar:

— 1,52 kg of maize for 1 kg of D-glucitol (sorbitol) in aqueous solution, obtained from amylaceous products,

— 0,74 kg of white sugar for 1 kg of D-glucitol (sorbitol) in aqueous solution, obtained from sucrose,

— 2,45 kg of maize for 1 kg of D-glucitol (sorbitol), other than in aqueous solution, obtained from amylaceous products,

— 1,06 kg of white sugar for 1 kg of D-glucitol (sorbitol) other than in aqueous solution, obtained from sucrose.

(8) These quantities and those given in footnote (7) shall be understood to be calculated for an aqueous solution of D-glucitol (sorbitol) with a dry matter content by weight of 70 %. For aqueous solutions of sorbitol with a different dry matter content, these quantities shall be increased or reduced, as the case may be, in proportion to the actual dry matter content, and rounded off to the next kg down.

(9) A fixed quantity, on the basis of the casein used, at the rate of 291 kg of milk powder (PG 2) per 100 kg of casein.

(10) For 1 hl of beer.

ANNEX D

CN code	Description	Results of analysis	Nature of the basic products to be taken as a basis for the calculation of the refund	Quantity of the basic products to be taken as a basis for the calculation of the refund (per 100 kg of goods)
1	2	3	4	5
1704	Sugar confectionery (including white chocolate), not containing cocoa:			
1704 10	Chewing gum, whether or not sugar-coated	$\left\{ \begin{array}{l} 1. \text{ Sucrose } ^{(1)} \\ 2. \text{ Glucose } ^{(2)} \end{array} \right.$	- White sugar - Maize (for starch-making)	1 kg per 1 % by weight of sucrose ⁽¹⁾ 2,1 kg per 1 % by weight of glucose ⁽²⁾
1704 90 30 to 1704 90 90	Other	$\left\{ \begin{array}{l} 1. \text{ Sucrose } ^{(1)} \\ 2. \text{ Glucose } ^{(2)} \\ 3. \text{ Milk fat} \end{array} \right.$	- White sugar - Maize (for starch-making) - Whole-milk powder (PG 3)	1 kg per 1 % by weight of sucrose ⁽¹⁾ 2,1 kg per 1 % by weight of glucose ⁽²⁾ 3,85 kg per 1 % by weight of milk fats
1806	Chocolate and other food preparations containing cocoa:			
1806 10	Cocoa powder, containing added sugar or other sweetening matter	$\left\{ \begin{array}{l} 1. \text{ Sucrose } ^{(1)} \\ 2. \text{ Glucose } ^{(2)} \end{array} \right.$	- White sugar - Maize (for starch-making)	1 kg per 1 % by weight of sucrose ⁽¹⁾ 2,1 kg per 1 % by weight of glucose ⁽²⁾
1806 20	Other preparations in blocks or slabs 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	$\left\{ \begin{array}{l} 1. \text{ Sucrose } ^{(1)} \\ 2. \text{ Glucose } ^{(2)} \\ 3. \text{ Milk fat} \end{array} \right.$	- White sugar - Maize (for starch-making) - Whole-milk powder (PG 3)	1 kg per 1 % by weight of sucrose ⁽¹⁾ 2,1 kg per 1 % by weight of glucose ⁽²⁾ 3,85 kg per 1 % by weight of milk fats
1806 31 and 1806 32	Other, in blocks, slabs or bars	$\left\{ \begin{array}{l} 1. \text{ Sucrose } ^{(1)} \\ 2. \text{ Glucose } ^{(2)} \\ 3. \text{ Milk fat} \end{array} \right.$	- White sugar - Maize (for starch-making) - Whole-milk powder (PG 3)	1 kg per 1 % by weight of sucrose ⁽¹⁾ 2,1 kg per 1 % by weight of glucose ⁽²⁾ 3,85 kg per 1 % by weight of milk fats
1806 90	Other	$\left\{ \begin{array}{l} 1. \text{ Sucrose } ^{(1)} \\ 2. \text{ Glucose } ^{(2)} \\ 3a. \text{ Milk fat content of less than 12 \%} \\ 3b. \text{ Milk fat content of 12 \% or more} \end{array} \right.$	- White sugar - Maize (for starch-making) - Whole-milk powder (PG 3) - Butter (PG 6)	1 kg per 1 % by weight of sucrose ⁽¹⁾ 2,1 kg per 1 % by weight of glucose ⁽²⁾ 3a. 3,85 kg per 1 % by weight of milk fats 3b. 1,22 kg per 1 % by weight of milk fats

1	2	3	4	5
ex 1901	Food preparations of flour, meal, starch or malt extract, not containing cocoa powder, or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of headings Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 % not elsewhere specified or included.	1. Sucrose ⁽¹⁾ 2. Glucose ⁽²⁾ 3. Milk fat	1. White sugar 2. Maize (for starch-making) 3. Whole-milkpowder (PG 3)	1. 1 kg per 1 % by weight of sucrose ⁽¹⁾ 2. 2,1 kg per 1 % by weight of glucose ⁽²⁾ 3. 3,85 kg per 1 % by weight of milk fats
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:			
1902 20	Stuffed pasta whether or not cooked or otherwise prepared:			
1902 20 91 to 1902 20 99	Other	Starch (or dextrin)	Common wheat (other than for starch-making)	1,75 kg per 1 % by weight of anhydrous starch (or dextrin)
1902 30	Other pasta	Starch (or dextrin)	Common wheat (other than for starch-making)	1,75 kg per 1 % by weight of anhydrous starch (or dextrin)
1902 40 90	Couscous other than unprepared	Starch (or dextrin)	Common wheat (other than for starch-making)	1,75 kg per 1 % weight of anhydrous starch (or dextrin)
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms;	Starch (or dextrin)	Maize (for starch-making)	1,83 kg per 1 % by weight of anhydrous starch (or dextrin)
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	Starch (or dextrin)	Rye	2,09 kg per 1 % by weight of anhydrous starch (or dextrin)

1	2	3	4	5
1905 30	Sweet biscuits; waffles and wafers	1. Sucrose ⁽¹⁾ 2. Glucose ⁽²⁾ 3. Starch (or dextrin) 4. Milk fat	1. White sugar 2. Maize (for starch-making) 3. Common wheat (other than for starch-making) 4. Butter (PG 6)	1. 1 kg per 1 % weight of sucrose ⁽¹⁾ 2. 2,1 kg per 1 % by weight of glucose ⁽²⁾ 3. 1,75 kg per 1 % by weight of anhydrous starch (or dextrin) 4. 1,22 kg per 1 % by weight of milk fats
1905 40 00	Rusks, toasted bread and similar toasted products	Starch (or dextrin)	Common wheat (other than for starch-making)	1,75 per 1 % by weight of anhydrous starch (or dextrin)
1905 90	Other:			
1905 90 20	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Starch (or dextrin)	Maize (for starch-making)	1,83 kg per 1 % by weight of anhydrous starch (or dextrin)
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 sugar and not more than 5 % of fat	Starch (or dextrin)	Common wheat (other than for starch-making)	1,75 per 1 % by weight of anhydrous starch (or dextrin)
1905 90 40 to 1905 90 90		1. Sucrose ⁽¹⁾ 2. Glucose ⁽²⁾ 3. Starch (or dextrin) 4. Milk fat	1. White sugar 2. Maize (for starch-making) 3. Common wheat (other than for starch-making) 4. Butter (PG 6)	1. 1 kg per 1 % by weight of sucrose ⁽¹⁾ 2. 2,1 kg per 1 % by weight of glucose ⁽²⁾ 3. 1,75 kg per 1 % by weight of anhydrous starch (or dextrin) 4. 1,22 kg per 1 % by weight of milk fats
2105	Ice cream and other edible ice, whether or not containing cocoa	1. Sucrose ⁽¹⁾ 2. Glucose ⁽²⁾ 3. Milk fat	1. White sugar 2. Maize (for starch-making) 3. Butter (PG 6)	1. 1 kg per 1 % by weight of sucrose ⁽¹⁾ 2. 2,1 kg per 1 % by weight of glucose ⁽²⁾ 3. 1,22 kg per 1 % by weight of milk fats
2106	Food preparations not elsewhere specified or included:			
2106 10 90	Other	1. Sucrose ⁽¹⁾ 2. Glucose ⁽²⁾ 3. Milk fat	1. White sugar 2. Maize (for starch-making) 3. Butter (PG 6)	1. 1 kg per 1 % by weight of sucrose ⁽¹⁾ 2. 2,1 kg per 1 % by weight of glucose ⁽²⁾ 3. 1,22 kg per 1 % by weight of milk fats

1	2	3	4	5
2106 90 99	Other:	1. Sucrose ⁽¹⁾ 2. Glucose ⁽²⁾ 3. Milk fat	1. White sugar 2. Maize (for starch-making) 3. Butter (PG 6)	1. 1 kg per 1 % by weight of sucrose ⁽¹⁾ 2. 2,1 kg per 1 % by weight of glucose ⁽²⁾ 3. 1,22 kg per 1 % by weight of milk fats
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 No 2009:			
2202 10 00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	1. Sucrose ⁽¹⁾ 2. Glucose ⁽²⁾	1. White sugar 2. Maize (for starch-making)	1. 1 kg per 1 % by weight of sucrose ⁽¹⁾ 2. 2,1 kg per 1 % by weight of glucose ⁽²⁾
2202 90	Other:			
2202 90 10	Not containing milk or milk fats	1. Sucrose ⁽¹⁾ 2. Glucose ⁽²⁾	1. White sugar 2. Maize (for starch-making)	1. 1 kg per 1 % by weight of sucrose ⁽¹⁾ 2. 2,1 kg per 1 % by weight of glucose ⁽²⁾
2202 90 91 to 2202 90 99	Other	1. Sucrose ⁽¹⁾ 2. Milk fat	1. White sugar 2. Whole-milk powder (PG 3)	1. 1 kg per 1 % by weight of sucrose ⁽¹⁾ 2. 3,85 kg per 1 % by weight of milk fats
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	Starch (or dextrin)	Maize (for starch-making)	1,83 kg per 1 % by weight of starch (or dextrin)
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:			

1	2	3	4	5
3809 10	With a basis of amylaceous substances	Starch (or dextrin)	Maize (for starch-making)	1,83 kg per 1 % by weight of starch (or dextrin)
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber) not elsewhere specified or included in primary forms:			
3913 90	Other:			
3913 90 90	Other	Starch (or dextrin)	Maize (for starch-making)	1,83 kg per 1 % by weight of starch (or dextrin)

(¹) The content of the goods (as presented), in sucrose, together with the sucrose which results from expressing as sucrose any mixture of glucose and fructose (the sum of the amounts of these two sugars multiplied by 0,95), which is declared (in whatever form) or found to be present in the goods.

However, where the fructose content of the goods is less than the glucose content, the amount of glucose to be included in the above calculation shall be an amount equal, by weight, to that of fructose.

(²) Glucose, other than included in saccharose according to foot-note (¹).

Note: In all cases, where a hydrolysis product of lactose is declared, and/or galactose is found to be present among the sugars, then the amount of glucose equal to that of galactose is deducted from the total glucose content before any other calculations are carried out.

COMMISSION REGULATION (EEC) No 4056/87

of 22 December 1987

laying down the methods of analysis and other technical provisions necessary for the implementation of Regulation (EEC) No 3035/80 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

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Article 2

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾ as amended by Regulation (EEC) No 3985/87⁽²⁾, and in particular Article 9 thereof,

Whereas in order to ensure uniform treatment of the exportation from the Community of goods covered by Council Regulation (EEC) No 3035/80⁽³⁾, as last amended by Regulation (EEC) No 4055/87⁽⁴⁾, it is important to define the analytical methods and other provisions of a technical nature;

Whereas the measure provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation lays down the methods of analysis necessary for the implementation of Regulation (EEC) No 3035/80⁽⁵⁾, as amended by Regulation (EEC) No 3743/87⁽⁶⁾, or in the absence of a method of analysis, the nature of the analytical operations to be carried out or the principle of a method to be applied.

In accordance with the notes to Annex D to Regulation (EEC) No 3035/80 and for the purposes of implementing that Annex, the 'Results of Analysis' set out in column 3 shall be obtained using the methods, procedures and formulae referred to in this Article:

1. *Sugars*

High performance liquid chromatography (HPLC) shall be used for the individual determination of sugars.

A. The sucrose content mentioned in column 3 of Annex D shall be equal to:

$$(a) S + (2F) \times 0,95,$$

if the glucose content is not less than the fructose content,

or

$$(b) S + (G + F) \times 0,95,$$

if the glucose content is less than the fructose content

where:

S is the sucrose content determined by HPLC

F is the fructose content determined by HPLC

G is the glucose content determined by HPLC

Where the presence of a lactose hydrollysate is declared and/or quantities of lactose and galactose are detected, a glucose content, equivalent to the galactose content (determined by HPLC), shall be deducted from the glucose (G) content before any other calculation is made.

B. The glucose content mentioned in column 3 of Annex D shall be equal to:

$$a) G - F,$$

where the glucose content is more than the fructose content

⁽¹⁾ OJ No L 256, 7. 9. 1987, p. 1.

⁽²⁾ OJ No L 376, 31. 12. 1987, p. 1.

⁽³⁾ OJ No L 323, 29. 11. 1980, p. 27.

⁽⁴⁾ See page 1 of this Official Journal.

⁽⁵⁾ OJ No L 323, 29. 11. 1980, p. 1.

⁽⁶⁾ OJ No L 352, 15. 12. 1987, p. 29.

(b) 0 (Zero),

where the glucose content is equal to or less than the fructose content.

Where the presence of a lactose hydrolysate is declared and/or quantities of lactose and galactose are detected, a glucose content, equivalent to the galactose content (determined by HPLC), shall be deducted from the glucose (G) content before any other calculation is made.

2. Starch (or dextrin)

(dextrin shall be expressed as starch)

A. For all headings and subheadings other than subheadings 3505 10 10, 3505 10 90, 3505 20 10 to 3505 20 90 and 3809 10 10 to 3809 10 90 of the combined nomenclature, the starch (or dextrin) content referred to in column 3 of Annex D shall be calculated using the formula:

$$(Z-G) \times 0,9;$$

where

Z is the glucose content determined by the method Annex I to Commission Regulation (EEC) No 4154/87 ⁽¹⁾;

G is the glucose content determined by HPLC.

B. For subheadings 3505 10 10, 3505 10 90, 3505 20 10 to 3505 20 90 and 3809 10 10 to 3809 10 90 of the combined nomenclature, the starch (or dextrin) content shall be determined by the method set out in Annex II to Regulation (EEC) No 4154/87.

3. Milk fats

For the purposes of determining the milk fat content referred to in column 3 of Annex D, a method based on extraction with light petroleum, preceded by hydrolysis with hydrochloric acid and followed by gas

chromatography of the methyl esters of the fatty acids shall be used. If the presence of milk fats is detected, the percentage proportion thereof shall be calculated by multiplying the percentage concentration of methyl butyrate by 23, multiplying the product by the total percentage fat content by weight of the goods and dividing by 100.

Article 3

For the purposes of implementing Annex C to Regulation (EEC) No 3035/80, the percentage mannitol content of sorbitol shall be determined by an HPCL method.

Article 4

1. A test report shall be drawn up.
2. The test report shall include the following particulars:
 - all the information necessary for identifying the sample,
 - the method used and precise reference to the legal instrument in which it is laid down, or, where appropriate, detailed reference to a method, specifying the nature of the analytical operations to be carried out or the principle of the method to be applied, as indicated in this Regulation,
 - any factors liable to have influenced the results,
 - the results of the analysis, with due regard to the way in which they are expressed in the method used and the means of expression dictated by the needs of the customs or administrative departments that requested the analysis.

Article 5

This Regulation shall enter into force on 1 January 1988.

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

Done at Brussels, 22 December 1987.

For the Commission

COCKFIELD

Vice-President

⁽¹⁾ OJ No L 392, 31. 12. 1987.

COMMISSION REGULATION (EEC) No 4057/87

of 22 December 1987

amending Regulation (EEC) No 3556/87 laying down additional detailed rules for the application of the system of advance-fixing certificates in the case of certain cereal sector products exported in the form of pasta falling within heading No 19.03 of the Common Customs Tariff

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987, on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾ as amended by Regulation (EEC) No 3985/87⁽²⁾, and in particular the second subparagraph of Article 15 (1) thereof,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals⁽³⁾, as last amended by Regulation (EEC) No 3989/87⁽⁴⁾, and in particular Articles 16 (6) and 24 thereof,

Whereas Article 5 (2) of Council Regulation (EEC) No 3035/80⁽⁵⁾, as last amended by Regulation (EEC) No 4055/87⁽⁶⁾, stipulates that a system of fixing the refund in advance is to be applied in the case of cereal products used in the production of goods covered by that Regulation;

Whereas Commission Regulation (EEC) No 3556/87⁽⁷⁾ lays down additional detailed rules for the application of the system of advance-fixing certificates in the case of certain cereal sector products exported in the form of pasta falling within heading No 19.03 of the Common Customs Tariff;

Whereas Regulation (EEC) No 2658/87 has established, as from 1 January 1988, a new combined nomenclature,

which will meet the requirements both of the Common Customs Tariff and the external trade statistics of the Community and which will replace the Nomenclature of the Convention of 15 December 1950; whereas therefore the corresponding tariff headings according to the combined nomenclature have to be indicated;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

The title of Commission Regulation (EEC) No 3556/87

1. is replaced by the following:

‘Commission Regulation (EEC) No 3556/87 of 26 November 1987 laying down additional detailed rules for the application of the system of advance-fixing certificates in the case of certain cereal sector products exported in the form of pasta falling within subheadings 1902 11 00 and 1902 19 of the combined nomenclature.’

2. Article 1 of Regulation (EEC) No 3556/87 is replaced by the following:

‘Article 1

When the arrangements for fixing the refund in advance for a cereal sector basic product exported in the form of pasta falling within subheadings 1902 11 00 and 1902 19 at the combined nomenclature are used:

(a) section 12 of the application for the advance-fixing certificate and the certificate itself shall indicate only that the products fall within subheadings 1902 11 00 and 1902 19 of the combined nomenclature;

(1) OJ No L 256, 7. 9. 1987, p. 1.

(2) OJ No L 376, 31. 12. 1987, p. 1.

(3) OJ No L 281, 1. 11. 1975, p. 1.

(4) OJ No L 377, 31. 12. 1987, p. 1.

(5) OJ No L 323, 29. 11. 1980, p. 27.

(6) See page 1 of this Official Journal.

(7) OJ No L 337, 27. 11. 1987, p. 57.

(b) section 13 of the application for the advance-fixing certificate and of the certificate itself shall be completed 'United States of America' or 'other than United States of America'. The certificate shall carry an obligation to export as indicated.'

3. Article 2 is replaced by the following:

'Article 2'

Applications for advance-fixing certificates for cereal sector basic products to be exported to the United States of America in the form of pasta falling within subheadings 1902 11 00 and 1902 19 of the combined nomenclature shall be delivered on the fifth working day following that on which the application was lodged, providing that no specific measures have been taken in the meantime.'

4. Article 3 is replaced by the following:

'Article 3'

1. The competent authorities of the Member States shall notify the Commission every working day of:

— the quantities of cereal sector basic products for which advance-fixing certificates were applied for on the previous working day for the purpose of export to the United States of America in the form of pasta falling within subheadings 1902 11 00 and 1902 19 of the combined nomenclature,

— the quantities of pasta falling within subheadings 1902 11 00 and 1902 19 of the combined nomenclature for which the rate of the export refund granted on the previous working day for the cereals used in its production was fixed in advance, together with the date on which the declaration of export of the pasta to the United States of America was accepted by the relevant customs authorities.

2. The information specified in paragraph 1 shall, for the purposes of notification to the Commission, be broken down by subheading of the combined nomenclature and shall be sent to the following address:

Commission of the European Communities,
DG III/B/2,
rue de la Loi, 200,
B-1049 Brussels'.

Article 2

This Regulation shall enter into force on 1 January 1988.

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

Done at Brussels, 22 December 1987.

For the Commission

COCKFIELD

Vice-President
