



COMMISSION OF THE EUROPEAN COMMUNITIES

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Amended Proposal for a

**COUNCIL REGULATION**

**applying a scheme of generalised tariff preferences for the period  
1 January 2002 to 31 December 2004**

(presented by the Commission)

## EXPLANATORY MEMORANDUM

### **Concerning amendment of the Commission's proposal for a Council Regulation applying a scheme of generalised tariff preferences for the period 1 January 2002 to 31 December 2004, in order to include Pakistan in the list of beneficiary countries of the special arrangements to combat drug production and trafficking**

As a consequence of the events of 11 September, Pakistan is facing problems which are particularly serious. The international community acknowledged this by agreeing on a number of programs and actions providing special assistance to this country.

The European Union is called upon to join these efforts. One measure that would seem especially appropriate in this context is the inclusion of Pakistan in the list of beneficiary countries of the drug regime under the scheme of generalised tariff preferences.

Pakistan has pursued a vigorous campaign to eradicate the production and transit of drugs in its territory. This campaign should be supported, particularly given the difficulties Pakistan will face when more and more refugees arrive from Afghanistan.

Since the GSP drug regime was extended to the countries of the Andean Community and to those of the Central American Common Market, it provided an important incentive to allow for the substitution of illicit crops, enhance exports in order to create jobs not linked to drug production and trafficking and foster diversification.

The problems which Pakistan is facing today, are similar. The GSP drug regime is therefore likely to stabilise its economic and social structures and thus consolidate the institutions that uphold the rule of law.

The drug regime provides duty free access for all industrial products included in the GSP general arrangements, and for many agricultural products, some of which are not included in the general arrangements. The measure will benefit mainly the Pakistani clothing sector.

For these reasons, the Commission decided to amend its proposal for a Council Regulation applying a scheme of generalised tariff preferences for the period 1 January 2002 to 31 December 2004 in order to include Pakistan in the list of beneficiary countries of the special arrangements to combat drug production and trafficking, in the following manner:

In Annex I of that Regulation, a cross shall be marked in the row corresponding to Pakistan and in the column listing the countries included in the special arrangements to combat drug production and trafficking referred to in Title IV.

## **EXPLANATORY MEMORANDUM**

1. Council Regulation (EC) No 2820/98 of 21 December 1998<sup>1</sup> applying a multiannual scheme of generalised tariff preferences will expire on 31 December 2001. In 1994, the Commission adopted some guidelines on the role of the GSP for the ten-year period 1995 to 2004<sup>2</sup>. A new regulation is required in order to implement those guidelines for the remainder of the period, i.e. the years 2002 to 2004. This memorandum is meant to explain the proposal for that new regulation.

2. The guidelines of 1994 brought about a number of important changes. Since 1995, GSP schemes of the European Union replaced the traditional approach of granting duty free market access for restricted quantities, by the concept of modulation, which provides limited preferences for unlimited quantities. At the same time, new rules were introduced on graduation, allowing for the exclusion of specific sectors of exports from individual beneficiary countries. Subsequently, additional preferences were offered in the framework of special incentive arrangements, meant to promote the objectives of sustainable development, in particular the protection of labour rights and of the environment.

3. As most of those features were genuine innovations, it was difficult to anticipate their effects. Fortunately, many fears that had been raised prior to their adoption turned out to be unfounded. Thus, the decision to abandon quotas and ceilings did not give rise to a major surge of preferential imports. To the extent that some of the provisions of the present regulation are obviously too cautious and complicated, they should be streamlined.

4. On the other hand, some of the expectations, on which the present rules were shaped, did not materialise. Potential beneficiaries of the special incentive arrangements were reluctant to take up the opportunities they are offered. It would therefore seem necessary to adjust the measures, which are meant to put them into practice.

5. The present GSP regulation is the first one to combine all different arrangements and sectors, which used to be governed by different regulations. It falls short, however, of fully harmonising and unifying all rules and procedures. The 1994 guidelines clearly state a need for simplification. The better part of the proposed amendments pursues this objective, and does not imply changes in terms of substance.

### **I. MODULATION**

6. The approach advocated by the 1994 guidelines to replace quotas and ceilings by a modulation mechanism that differentiates preferences according to the sensitivity of products turned out to be the right one. More sensitive products usually enjoy higher tariff protection, but benefit from smaller preferences, while less sensitive products, on which duties are normally lower, enjoy bigger preferences. In other words, higher tariff rates typically combine with smaller preferences, while lower tariff rates do so with bigger preferences. Thus, as long as the differences between the average duty rates in the four product categories are

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<sup>1</sup> OJ L 357 of 30.12.1998, p. 1.

<sup>2</sup> COM (94) 212 final

proportional to the differences between the four preferential rates, the modulation mechanism produces similar benefits for each of those categories.

7. In practice, however, as a result of progressive tariff dismantling, this is not the case anymore. The differences between preferences for each product category are now considerably higher than those between the average duty rates. The tariff reductions that the present modulation mechanism grants to each of those four categories are therefore increasingly unequal. As far as non-sensitive and semi-sensitive products are concerned, their comparatively high preferences result, in spite of relatively low tariffs, in average reductions of 4 percentage points. In contrast, although tariffs for sensitive and very sensitive products are higher, the rather slim preferences for these product categories produce reductions in the range of only 2 percentage points, and often less.

8. It is therefore not surprising that the utilisation rate for the two less sensitive product categories is significantly higher than for the other two. While the rate for non-sensitive and semi-sensitive products is now around 45 %, it is only 37 % for sensitive and 32 % for very sensitive products. It therefore seems necessary to improve the preferential treatment for more sensitive products.

9. The 1994 guidelines envisaged a modulation mechanism with only two categories, sensitive and non-sensitive products, which seems indeed more appropriate than the four categories established by the present regulation. The number of categories should therefore be reduced to two, sensitive and non-sensitive products. The classification of non-sensitive products should be maintained, while all other products classified under the present regulation as semi-sensitive, sensitive and very sensitive products should be regrouped in a second new category of sensitive products.

10. Like under the present regulation, non-sensitive products should continue to enjoy duty free access, while the future category of sensitive products should enjoy a tariff reduction, which ought to be the same for all products of that category. The amount of that reduction should not only be sufficiently attractive, but also in line with the principle of neutrality, enshrined in the 1994 guidelines.

11. According to this principle, the Community scheme of generalised tariff preferences must continue to aim at a level of liberalisation at which the impact of the preferential margin on the potential volume of preferential trade is neutral overall compared with the previous schemes. As a result of progressive trade liberalisation, the potential volume of preferential trade decreased significantly. And so did preferential margins.

12. Preferences that are determined as a percentage of the MFN duty are bound to shrink where the MFN duty rate is lowered. In order to halt further erosion of GSP preferences, it would therefore seem preferable to determine preferences as a reduction of MFN duty rates by a flat rate, i.e. by a certain number of percentage points.

13. At the time the present GSP regulation was adopted, the trade-weighted average preferential margin offered by the GSP was 3,68 %. The present mean tariff reduction for non-sensitive and semi-sensitive products is of the same magnitude, which also seems to be sufficiently attractive. Thus, a flat reduction of the MFN duty rate by 3,5 percentage points would seem appropriate for all sensitive products.

14. For most of them, the preferential treatment resulting of a flat rate reduction of 3,5 percentage points would be the same or slightly better than the one they enjoy under the

present regulation, while a limited number of products would enjoy a less favourable treatment.

15. However, the great variations between specific duty rates rule it out to reduce them by a flat rate. The present system of reducing them by a percentage should therefore remain in place. In order to simplify the scheme, a uniform reduction of 30 % should be applied to all products concerned.

16. The “nuisance duties”, concerning specific duties, providing total exemptions where preferences result in duties of less than € 0,5, should be raised to € 2.

## **II. GRADUATION**

17. The 1994 guidelines clearly state the requirement to target preferential treatment on those developing countries which need it most. The present regulation pursues this objective by a set of different rules allowing, on the one hand, for the exclusion of countries, and on the other, for the graduation of specific production sectors of individual beneficiary countries. Moreover, some sectors are not included only because they never were for the countries concerned. While those rules seem rather complex, they are all justified for different reasons. As a whole, they are part of a regime that strikes a balance between the scope of preferences and the list of countries for whom they are available.

18. As far as the exclusion of countries is concerned, one of the two criteria – per capita gross national product – needs update. In order to use a neutral criteria which is regularly revisited, reference should be made to the threshold according to which the World Bank classifies countries as high-income countries.

19. In order to enhance the objectivity of the regime, the list of beneficiary countries should be revised on a yearly basis.

20. This, however, could result in a lack of predictability. It would therefore be preferable to require that a country meet the criteria for exclusion during three consecutive years, before it should be eliminated from the list of beneficiary countries.

21. Finally, for the sake of providing a fair treatment to all countries, those which had been eliminated should be readmitted in case that they do not meet the criteria for exclusion during three consecutive years.

22. As far as graduation is concerned, both basic rules – the so-called lion’s share clause and the graduation mechanism – should be maintained. In order to make graduation more neutral and automatic, it should also be applied on a more regular basis, i.e. once a year.

23. That amendment should be balanced by an additional requirement according to which graduation should only take place where beneficiary countries meet one of the criteria during three consecutive years. This condition should be considered to be fulfilled also where it is not the same criterion that is met during each of the three years.

24. This requirement would enhance predictability. Beneficiary countries should be notified of the results of calculations and should be provided an opportunity to comment. Where sectors have met the criteria for graduation during two years, chances are that this might also happen during the third year. Thus, countries – and traders – would benefit from some kind of

early warning. This, in turn, would allow implementing graduation with a shorter delay – one year after the decision has been taken – and in one go.

25. Implementing graduation now, on the basis of the most recent statistics, would remove GSP coverage from more than half the trade volume that would be covered without graduation. The requirement to fulfil the criteria for graduation during three consecutive years before graduation can take place would reduce the number of sectors to be graduated by more than 20.

26. Neither the 1994 guidelines nor the present regulation foresee the possibility to reverse graduation in cases where the criteria are not met anymore. Such possibility should be provided, for the same reason as in the case of the exclusion of countries.

27. As soon as the new GSP Regulation is adopted by the Council, the Commission will prepare a revision of the sectors that will have to be graduated according to the new regime. The results of that revision will enter into force on 1 January 2003.

### **III. THE SPECIAL INCENTIVE ARRANGEMENTS**

28. The special incentive arrangements did not encounter the success that was hoped for at the time they were adopted. This is certainly due to various reasons, one of which may be the relatively small margin of preferences available under those arrangements. Another one seems to be the extremely complicated calculation of the additional preferences that beneficiaries might get on top of the normal ones – which are already sufficiently difficult to calculate. Countries might refrain from requesting the benefit of those arrangements simply because they find it difficult to assess.

29. In order to give momentum to the present trend under which acceptance of the arrangements by potential beneficiary countries gains ground, it would seem imperative to make them more attractive. In line with the present scheme, but in order to simplify it, additional preferences should double the general preferences – i.e. they should provide an additional flat reduction by 3,5 percentage points on ad valorem MFN duties, and an additional reduction of specific duties by another 30 %. Such rule would also have the advantage of being easily understood.

30. The benefit of the special incentive arrangements is, at present, also available for sectors in which the country concerned is graduated, but only where graduation took place under the graduation mechanism (and not under the lion's share clause). In order to make the arrangements more attractive for more advanced developing countries (which are more likely to be graduated and to fulfil the requirements of the social clause), the benefit should also be given where graduation took place on grounds of the lion's share clause.

31. In its present shape, the social incentive arrangements establish a double conditionality, where a country has to qualify for being granted the status of a beneficiary country of the arrangements and where exports from that country have to be certified as being manufactured in accordance with the labour standards concerned. This includes all inputs, even imported ones. Such requirement is not viable, since a beneficiary country is not in a position to control compliance in that respect. Therefore, the requirement should be dropped.

32. The special incentive arrangements for the protection of labour rights initially referred to ILO Conventions No. 87, 98 and 138. According to the ILO Declaration on Fundamental Principles and Rights at Work, those principles and rights include the freedom of association

and the effective recognition of the right to collective bargaining, the elimination of all forms of forced or compulsory labour, the effective abolition of child labour, and the elimination of discrimination in respect of employment and education. In order to bring the special incentive arrangements into line with the concept of “core labour standards”, beneficiary countries should also be asked to effectively comply with ILO Conventions No 29, No 100, No 105, No 111 and No 182.

33. As far as the special arrangements for the protection of the environment are concerned, internationally agreed standards and an internationally recognised system of certification are still not in place. Things are moving, however, and there are chances that the ITTO criteria are complemented in the near future. On the other hand, some national certification schemes have acquired a certain degree of international recognition. In order to take this into account, the wording of the draft proposal uses more general terms than the present regulation. In the framework of the revision of the GSP for the next decade, due consideration should be given to broaden both the scope of the special incentive arrangements for the protection of the environment and the requirements to be fulfilled.

#### **IV. SPECIAL ARRANGEMENTS SUPPORTING LEAST DEVELOPED COUNTRIES**

34. The present draft proposal takes into account the new regulation granting duty free access for essentially all products from Least Developed Countries.

#### **V. SPECIAL ARRANGEMENTS TO COMBAT DRUG PRODUCTION AND TRAFFICKING**

35. At the time the present GSP Regulation was under preparation, attempts were made in order to remove the inconsistency between the benefits of the drug regime, which are given without any prerequisite, and those of the special incentive arrangements, which are conditional. It is indeed necessary to establish some kind of assessment monitoring ensuring that the drug regime achieves the objectives for which it is granted. These objectives are to favour sustainable development, so as to improve the conditions under which the beneficiary countries are combating drug production and trafficking. Sustainable development requires, first, the creation of new jobs in all sectors of the economy, including industry, for which the GSP had been established initially. This implies improving the supply side and diversifying exports; secondly, solid development through the effective implementation of ILO core labour standards; and thirdly, the protection of the environment, including in particular the sustainable management of the tropical forest.

36. The Commission should have a clear picture of the extent to which these arrangements actually achieve their objectives. It should therefore monitor the application of the arrangements as well as their effects, taking into account the assessments conducted by independent international organisations and agencies, and it should have an exchange of views with the beneficiary countries on those assessments. While the evaluations should not lead to discontinue the arrangements before 2004, they should help to answer the question whether it is appropriate to maintain the arrangements beyond that date.

#### **VI. WITHDRAWAL**

37. In general, the GSP should be used, to a larger extent, as a means for promoting the protection of core labour standards. It is therefore proposed to include serious and systematic violation of those standards as a reason for temporary withdrawal of GSP benefits. Similarly,

it is proposed to include significant detrimental effects on the environment arising from the production of certain products also as such reason.

Proposal for a

**COUNCIL REGULATION**

**applying a scheme of generalised tariff preferences for the period  
1 January 2002 to 31 December 2004**

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the Commission<sup>3</sup>,

Having regard to the opinion of the European Parliament<sup>4</sup>,

Whereas:

- (1) Since 1971, the European Community has granted trade preferences to developing countries, in the framework of its scheme of generalised tariff preferences.
- (2) A communication of the Commission to the Council of 1 June 1994 sets out the guidelines for the application of the scheme for the period 1995-2004<sup>5</sup>.
- (3) Council Regulation (EC) No 2820/98 of 21 December 1998<sup>6</sup> implements the scheme of generalised tariff preferences until 31 December 2001. Thereafter, the scheme should continue to apply until 31 December 2004, in accordance with the guidelines.
- (4) It should incorporate the provisions of Council Regulation (EC) No 416/2001 amending Council Regulation (EC) No 2820/98 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 so as to extend duty-free access without any quantitative restrictions to products originating in the least developed countries<sup>7</sup>.
- (5) The special arrangements to combat drug production and trafficking should be closely monitored during the period covered by this Regulation in order to determine whether they should be maintained thereafter.

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<sup>3</sup> OJ C of , p. .

<sup>4</sup> OJ C of , p. .

<sup>5</sup> COM (94) 212 final

<sup>6</sup> OJ L 357 of 30.12.1998, p. 1.

<sup>7</sup> OJ L 60 of 1.3.2001, p. 43

- (6) Preferences should be differentiated according to the sensitivity of products. It would be sufficient to differentiate between two products categories, sensitive and non-sensitive products.
- (7) Tariff duties on non-sensitive products should continue to be suspended, while duties on sensitive products should enjoy a tariff reduction.
- (8) Such reduction should be sufficiently attractive in order to motivate traders to use the opportunities offered by the scheme. As far as *ad valorem* duties are concerned, the reduction should therefore be a flat rate of 3,5 percentage points of the MFN duty rate, while specific duties should be reduced by 30 %. Where such duties specify a minimum duty, that minimum duty shall not apply.
- (9) Duties should be totally suspended where preferential treatment results in *ad valorem* duties of 1 % or less or in specific duties of 2 Euro or less.
- (10) The provisions on the exclusion of beneficiary countries on grounds of the degree of their development should be applied once a year. However, countries should only be excluded where they meet the criteria for exclusion during three consecutive years, and they should be readmitted where they do not meet those criteria during three consecutive years.
- (11) During the first year of application of this Regulation the countries previously excluded should remain excluded.
- (12) The provisions on graduation of sectors should be applied once a year. However, sectors should only be graduated where they meet the criteria for graduation during three consecutive years, and they should be readmitted where they do not meet those criteria during three consecutive years.
- (13) During the first year of application of the Regulation the sectors previously graduated should remain graduated.
- (14) The tariff preferences under the special incentive arrangements should be as high as the preferences offered under the general arrangements, thus doubling the latter.
- (15) The special incentive arrangements should grant tariff preferences in all sectors that had been graduated, equivalent to the preferences available under the general arrangements.
- (16) The special incentive arrangements for the protection of labour rights should require effective application of all standards referred to in the ILO Declaration on Fundamental Principles and Rights at Work.
- (17) The general rules concerning proof of origin and methods of administrative co-operation laid down in Commission Regulation (EEC) No 2454/93<sup>8</sup> and the rules concerning the customs debt, in particular Article 220 (2) (b) of Council Regulation

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<sup>8</sup> OJ L 253 of 11.10.1993, p. 1

(EEC) No 2913/92<sup>9</sup> shall apply to tariff preferences granted under the special incentive arrangements for the protection of labour rights.

- (18) The special incentive arrangements for the protection of the environment should take into account new developments concerning internationally agreed standards and certification schemes.
- (19) The reasons for temporary withdrawal should include serious and systematic violation of any standards referred to in the ILO Declaration on Fundamental Principles and Rights at Work as well as significant detrimental effects on the environment.
- (20) Temporary withdrawal of all tariff preferences in respect of imports of products originating in Myanmar should remain in force.

HAS ADOPTED THIS REGULATION:

#### *Article 1*

1. The Community scheme of generalised tariff preferences shall apply during the years 2002, 2003 and 2004 in accordance with the provisions of this Regulation.

2. This Regulation provides for

- general arrangements,
- special arrangements for Least Developed Countries,
- special arrangements to combat drug production and trafficking,
- special incentive arrangements for the protection of labour rights, and
- special incentive arrangements for the protection of the environment.

## **TITLE I**

### **General Provisions**

#### *Article 2*

The beneficiary countries of each of the arrangements referred to in Article 1 (2) are listed in Annex I.

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<sup>9</sup> OJ L 302 of 19.10.1992, p. 1

### *Article 3*

1. A beneficiary country shall be removed from Annex I where it has met, during three consecutive years, both the following criteria:

- classification by the World Bank as high-income country,
- a development index, as defined in Annex II, higher than – 1.

2. Where a country or territory, which had been removed from Annex I, has not met, during three consecutive years, the criteria set out in paragraph 1, it shall again be included in Annex I.

3. On the basis of the most recent data available on 1 September of each year, the Commission shall establish which beneficiary countries meet the criteria set out in paragraph 1.

4. The Commission shall notify the beneficiary countries which meet the criteria set out in paragraph 1 in respect of the most recent year for which data is available.

5. Before the end of each year, the Commission shall decide, in accordance with the procedure referred to in Article 37, to remove from Annex I the beneficiary countries which meet the condition set out in paragraph 1 and to include those which meet the condition laid down in paragraph 2.

6. A decision taken in accordance with paragraph 5 shall enter into force on 1 January of the second year following the one during which it was taken.

7. The Commission shall notify a decision taken in accordance with paragraph 5 to the beneficiary country concerned and inform it of the date on which that decision enters into force.

### *Article 4*

The products included in each of the arrangements referred to in Article 1 (2) are listed in Annex IV.

### *Article 5*

1. The tariff preferences provided for by this Regulation shall apply to imports of products included in the arrangements enjoyed by the beneficiary country in which they originate.

2. The rules concerning the definition of the concept of originating products, the proof of origin and the methods of administrative co-operation, for the purposes of the arrangements referred to in Article 1 (2) of this Regulation, are laid down in Commission Regulation (EEC) No 2454/93.

3. For the purposes of determining whether a product manufactured in a beneficiary country which is a member of a regional group originates therein, products originating in a country which does not benefit from the arrangements applying to the final product, shall be treated as

if they originate in the country of further manufacture, provided that both countries belong to the same regional group and that both countries benefit from regional cumulation for that group according to Commission Regulation (EEC) No 2454/93.

#### *Article 6*

1. For the purposes of this Regulation, the term “Common Customs Tariff duties” means the duties specified in Part Two of Annex I of Council Regulation (EEC) No 2658/87<sup>10</sup> on the tariff and statistical nomenclature and on the Common Customs Tariff, except those duties set up within the framework of tariff quotas.
2. For the purposes of this Regulation, the term “sector” means any of the sectors of products listed in Annex III.
3. For the purposes of this Regulation, the term “Committee” means the Generalised Preferences Committee referred to in Article 36.

## **TITLE II**

### **Tariff preferences**

#### **SECTION 1**

#### **GENERAL ARRANGEMENTS**

#### *Article 7*

1. Common Customs Tariff duties on products listed in Annex IV as non-sensitive products shall be entirely suspended.
2. Common Customs Tariff ad valorem duties on products listed in Annex IV as sensitive products shall be reduced by 3,5 percentage points, save as otherwise provided in that Annex.
3. Common Customs Tariff specific duties on products listed in Annex IV as sensitive products shall be reduced by 30 %, save as otherwise provided in that Annex.
4. Where Common Customs Tariff duties on products listed in Annex IV as sensitive products include ad valorem duties and specific duties, the specific duties shall not be reduced.
5. Where the duties referred to in paragraphs 2 and 3 specify a minimum duty, that minimum duty shall not apply.

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<sup>10</sup> OJ L 256 of 7.9.1987, p. 1.

6. The tariff preferences referred to in paragraphs 1 to 3 shall not apply to imports of products of sectors which according to Annex I are not included for the country of origin concerned.

7. The tariff preferences referred to in paragraphs 1 to 3 shall not apply to imports of products of sectors in respect of which those tariff preferences have been removed, for the country of origin concerned, in accordance with Article 12 or with similar provisions of a previous regulation on the Community scheme of generalised tariff preferences.

## **SECTION 2**

### **SPECIAL INCENTIVE ARRANGEMENTS**

#### *Article 8*

1. Subject to the provisions of Title III, Common Customs Tariff ad valorem duties on products referred to in Article 7 (2), of sectors which according to Annex I are included, for the country of origin concerned, in the special incentive arrangements for the protection of labour rights, shall be reduced by another 3,5 percentage points, save as otherwise provided in Annex IV. Specific duties on products to which apply the tariff preferences referred to in Article 7 (3), shall be reduced by another 30 %, save as otherwise provided in Annex IV.

2. The special incentive arrangements for the protection of labour rights shall not include sectors which according to Annex I are not included in the general arrangements for the country of origin concerned.

3. Subject to the provisions of Title IV, Common Customs Tariff ad valorem duties on products referred to in Article 7 (2), which according to Annex IV are included in the special incentive arrangements for the protection of the environment and which originate in a country that according to Annex I benefits from those arrangements, shall be reduced by another 3,5 percentage points. Specific duties on products to which apply the tariff preferences referred to in Article 7 (3), shall be reduced by another 30 %.

4. The tariff preferences referred to in paragraphs 1 and 3 shall apply simultaneously where the conditions set out in both paragraphs are met.

5. Common Customs Tariff duties on imports of products to which the tariff preferences referred to in Article 7 (1) do not apply according to Article 7 (7), shall be entirely suspended where those products are included, for the country of origin concerned, in the special incentive arrangements for the protection of labour rights.

6. Common Customs Tariff duties on imports of products which are included in the special incentive arrangements for the protection of the environment and which originate in a country, to which the tariff preferences referred to in Article 7 (1) do not apply according to Article 7 (7), shall be entirely suspended where those products originate in a country that benefits from those arrangements.

7. The tariff preferences referred to in paragraphs 1 and 3 shall also apply to imports of products to which the tariff preferences referred to in Article 7 (2) and (3) do not apply according to Article 7 (7). The certificate of origin Form A or the invoice declaration for such products shall be valid only in respect of the tariff preferences referred to in paragraphs 1 and 3.

### **SECTION 3**

#### **SPECIAL ARRANGEMENTS FOR LEAST DEVELOPED COUNTRIES**

##### *Article 9*

1. Without prejudice to paragraphs 2 to 4, Common Customs Tariff duties on all products of Chapters 1 to 97, except those of Chapter 93, originating in a country that according to Annex I benefits from the special arrangements for Least Developed Countries, shall be entirely suspended.

2. Common Customs Tariff duties on the products of CN code 0803 00 19 shall be reduced by 20% annually starting on 1 January 2002. They shall be entirely suspended as from 1 January 2006.

3. Common Customs Tariff duties on the products of tariff heading 1006 shall be reduced by 20% on 1 September 2006, by 50% on 1 September 2007 and by 80% on 1 September 2008. They shall be entirely suspended as from 1 September 2009.

4. Common Customs Tariff duties on the products of tariff heading 1701 shall be reduced by 20% on 1 July 2006, by 50% on 1 July 2007 and by 80% on 1 July 2008. They shall be entirely suspended as from 1 July 2009.

5. Until Common Customs Tariff duties are entirely suspended in accordance with the provisions of paragraphs 3 and 4, a global tariff quota at zero duty shall be opened for every marketing year for products of tariff heading 1006 and subheading 1701 11 10 respectively, originating in the countries benefiting from these special arrangements. The initial tariff quotas for the marketing year 2001/2002 shall be equal to 2 517 tonnes, husked rice equivalent, for products of tariff heading 1006, and 74 185 tonnes, white sugar equivalent, for products of subheading 1701 11 10. For each of the following marketing years, the quotas shall be increased by 15% over the quotas of the previous marketing year.

6. The Commission shall adopt detailed rules governing the opening and administration of the quotas referred to in paragraph 5, in accordance with the procedure laid down in Article 37. In opening and administering these quotas, the Commission shall be assisted by the management committees for the relevant common market organisations.

7. The Commission shall, in close co-operation with the Member States, carefully monitor imports of the products referred to in paragraphs 2 to 4. Member States or any interested natural or legal persons shall communicate to the Commission immediately all relevant

information that may justify suspension of preferences. Where the Commission considers that there is sufficient evidence that the conditions for suspension are met, it shall take all appropriate measures as quickly as possible.

## **SECTION 4**

### **SPECIAL ARRANGEMENTS TO COMBAT DRUG PRODUCTION AND TRAFFICKING**

#### *Article 10*

1. Common Customs Tariff ad valorem duties on products which according to Annex IV are included in the special arrangements to combat drug production and trafficking and which originate in a country that according to Annex I benefits from those arrangements, shall be entirely suspended, save as otherwise provided in Annex IV.

2. The Commission shall monitor and evaluate the effects of the arrangements referred to in paragraph 1, in respect of each beneficiary country's:

(a) use of the tariff preferences provided for by these arrangements;

(b) efforts in combating drug production and trafficking;

(c) social development, in particular the respect and promotion of the standards laid down in the ILO Conventions referred to in the ILO Declaration on Fundamental Principles and Rights at Work;

(d) environmental policy, in particular the sustainable management of tropical forests.

3. The evaluation referred to in paragraph 2 (b), (c) and (d) shall take into account the findings of the relevant international organisations and agencies. The Commission shall inform each beneficiary country of its evaluation and invite it to comment. The evaluation will be without prejudice to the continuation of the arrangements referred to in paragraph 1 until 2004, and their possible extension thereafter.

4. Before the end of 2004, the Commission shall conduct a general evaluation of the results of the arrangements referred to in paragraph 1. It shall take account of the findings when establishing guidelines for a scheme of generalised tariff preferences for the decade 2005 to 2014.

## SECTION 5

### COMMON PROVISIONS

#### *Article 11*

1. The tariff preferences provided for in this Regulation shall not apply to products which are subject to anti-dumping or countervailing measures under Council Regulations (EC) No 384/96<sup>11</sup> or No 2026/97<sup>12</sup>, where the level of those measures is based on an injury margin derived from import prices which do not reflect the said tariff preferences.
2. The Commission shall publish in the Official Journal of the European Communities a notice indicating the products to which tariff preferences do not apply pursuant to paragraph 1.

#### *Article 12*

1. The tariff preferences referred to in Articles 7 and 10 shall be removed in respect of products from a beneficiary country, of a sector which has met, during three consecutive years, either of the following criteria:
  - (a) imports from that country of all products, included in Annex IV, of the sector concerned, exceed 25 % of imports of the same products from all countries and territories listed in Annex I;
  - (b) the sector's specialisation index exceeds the threshold corresponding to that country's development index, as defined in Annex II.
2. Paragraph 1 shall not apply
  - to beneficiary countries whose development index is lower than -2;
  - where imports from a beneficiary country of all products, included in Annex IV, of the sector concerned do not exceed 2 % of imports of the same products from all countries and territories listed in Annex I.
3. Where a sector, in respect of which tariff preferences had been removed in accordance with this Article or similar provisions of a previous regulation on the Community scheme of generalised tariff preferences, has not met, during three consecutive years, either of the criteria set out in paragraph 1, the tariff preferences shall be re-established.
4. On the basis of the most recent data available on 1 September of each year, the Commission shall establish which sectors meet the conditions laid down in paragraphs 1 and 3.

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<sup>11</sup> OJ L 56 of 06.03.1996, p. 1

<sup>12</sup> OJ L 288 of 21.10.1997, p. 1

5. The Commission shall notify beneficiary countries which sectors meet the condition laid down in paragraph 1 in the most recent year for which data are available.

6. Before the end of each year, the Commission shall decide, in accordance with the procedure referred to in Article 37, to remove tariff preferences in respect of sectors which meet the condition set out in paragraph 1 and to re-establish tariff preferences for sectors which meet the condition laid down in paragraph 3.

7. A decision taken in accordance with paragraph 6 shall enter into force on 1 January of the second year following the one during which it was taken.

8. The Commission shall notify a decision taken in accordance with paragraph 6 to the beneficiary country concerned and inform it of the date on which that decision enters into force.

#### *Article 13*

1. Where the rate of an ad valorem duty reduced in accordance with the provisions of this Title is 1 % or less, that duty shall be entirely suspended.

2. Where the rate of a specific duty reduced in accordance with the provisions of this Title is 2 Euro or less per individual Euro amount, that duty shall be entirely suspended.

3. Subject to paragraphs 1 and 2, the final rate of preferential duty calculated in accordance with this Regulation shall be rounded down to the first decimal place.

## **TITLE III**

### **Special incentive arrangements**

#### **SECTION 1**

### **Special incentive arrangements for the protection of labour rights**

#### *Article 14*

1. The tariff preferences referred to in Article 8 (1) shall apply to imports of products originating in a country which according to Annex I benefits from the special incentive arrangements for the protection of labour rights, or which has subsequently been granted those arrangements by a decision taken in accordance with Article 18, for the sector concerned, provided that the products are accompanied by the statement referred to in Article 19.

2. The special incentive arrangements for the protection of labour rights may be granted to a country whose domestic legislation incorporates the substance of the standards laid down in the ILO Conventions referred to in the ILO Declaration on Fundamental Principles and Rights at Work and which effectively applies that legislation.

#### *Article 15*

1. The special incentive arrangements for the protection of labour rights shall be granted provided that:

- they are requested by a country or territory listed in Annex I,
- the examination of the request shows that the requesting country fulfils the condition laid down in Article 14 (2),
- the requesting country has made an undertaking to monitor the application of the special incentive arrangements and to provide the necessary administrative co-operation,
- the requesting country has stated the agreement referred to in Article 17.

2. The requesting country shall submit its request to the Commission in writing and shall provide comprehensive information of:

- the domestic legislation referred to in Article 14 (2), the measures taken to implement it and to monitor its application,
- any sectors in which that legislation is not applied.

3. The full official text of the legislation referred to in Article 14 (2) and of the implementing measures shall be attached to the request.

4. Where the legislation referred to in Article 14 (2) is only applied in certain sectors, a country may request the special incentive arrangements only for the sectors in which it is applied.

#### *Article 16*

1. Where the Commission receives a request accompanied by the information referred to in Article 15 (2), it shall publish a notice in the Official Journal of the European Communities, announcing that request. The notice shall state that any relevant information concerning that request may be sent to the Commission and it shall specify the period within which interested parties may make their views known in writing.

2. The Commission shall examine the request and may ask the requesting country any questions which it considers relevant.

3. The Commission shall seek all information it considers necessary and may verify the information received with the requesting country or any natural or legal person.

4. The examination of a request should be completed within a year of the date of receipt. The Commission may extend this period, after prior information of the Committee.

5. The Commission shall submit its findings to the Committee.

#### *Article 17*

During the examination of the request, the Commission shall determine, in agreement with the requesting country,

(a) the authorities of that country that will be in charge of the administrative co-operation,

(b) the authorities of that country that will be in charge of issuing the statement referred to in Article 19.

#### *Article 18*

1. The Commission shall decide, in accordance with the procedure referred to in Article 37, whether to grant a requesting country the special incentive arrangements for the protection of labour rights.

2. Where a request was made according to Article 15 (4) or where the examination referred to in Article 16 shows that in some sectors the legislation referred to in Article 14 (2) is not applied, the special arrangements may be granted only for the sectors in which it is applied.

3. The Commission shall notify a requesting country of a decision taken in accordance with paragraph 1. Where a country is granted the special incentive arrangements, it shall be informed of the date on which that decision enters into force.

4. Where a requesting country is not granted the special incentive arrangements or where some sectors are excluded, the Commission shall explain the reasons if that country so requests.

#### *Article 19*

1. The tariff preferences referred to in Article 8 (1) shall apply provided that the products concerned are accompanied by a statement issued by the authorities referred to in Article 17 (b), certifying that those products have been manufactured in that country under conditions complying with the legislation referred to in Article 14 (2). This statement shall be validated by a stamp of the issuing authority, in accordance with Commission Regulation (EEC) No 2454/93.

2. The statement referred to in paragraph 1 shall mention:

‘ILO Conventions No 29, No 87, No 98, No 100, No 105, No 111, No 138, No 182 –Title III of Council Regulation (EC) No xxxx’,

and shall be entered in box 4 of the certificate of origin Form A or on the invoice declaration referred to in Commission Regulation (EEC) No 2454/93.

## Article 20

1. The provisions of Commission Regulation (EEC) No 2454/93 concerning the proof of origin and the methods of administrative co-operation shall apply *mutatis mutandis* to the statement referred to in Article 19, as far as beneficiary countries are concerned.
2. The Commission, in accordance with the procedure referred to in Article 38, may review the non-exhaustive list of criteria specifying cases of reasonable doubt which may arise concerning compliance with the special incentive arrangements<sup>13</sup>. Any changes to that list shall be published in the Official Journal of the European Communities.
3. Where a second communication is sent for the purpose of the subsequent verification of certificates of origin Form A and of invoice declarations in accordance with Commission Regulation (EEC) No 2454/93, concerning the tariff preferences referred to in Article 8 (1), the customs authorities in the Community shall inform the Commission, which shall immediately publish a notification in the Official Journal of the European Communities, announcing that reasonable doubt exists in respect of certain products, producers or exporters, and stating those.
4. Where it has been established in accordance with the procedure laid down in Commission Regulation (EEC) No 2454/93 for the purpose of the subsequent verification of certificates of origin Form A and of invoice declarations, that the tariff preferences referred to in Article 8 (1) do not apply to products from certain producers or exporters, the customs authorities of the Community shall inform the Commission, which shall immediately publish a notification in the Official Journal of the European Communities.

## SECTION 2

### **Special incentive arrangements for the protection of the environment**

## Article 21

1. The tariff preferences referred to in Article 8 (2) shall apply to imports of products of the tropical forest originating in a country which according to Annex I benefits from the special incentive arrangements for the protection of the environment or which has subsequently been granted those arrangements by a decision taken in accordance with Article 23.
2. The special incentive arrangements for the protection of the environment may be granted to a country which effectively applies domestic legislation incorporating the substance of internationally acknowledged standards and guidelines concerning sustainable forest management.

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<sup>13</sup> OJ C 321 of 10.11.2000, p. 18

## *Article 22*

1. The special incentive arrangements referred to in Article 21 shall be granted provided that:
  - it is requested by a country or territory listed in Annex I,
  - the examination of the requests shows that the requesting country fulfils the condition laid down in Article 21 (2),
  - the requesting country has made an undertaking to maintain the domestic legislation referred to in Article 21 (2), to monitor the application of the special incentive arrangements and to provide the necessary administrative co-operation.
2. The requesting country shall submit its request to the Commission in writing and shall provide comprehensive information of:
  - the domestic legislation referred to in Article 21 (2), the measures taken to implement it and to monitor its application,
  - any forest management certification system, where such system is used in that country.
3. The full official text of the legislation referred to in Article 21 (2) and of the implementing measures shall be attached to the request.
4. The Commission shall process requests made pursuant to paragraph 2 in accordance with the provisions of Article 16.

## *Article 23*

1. The Commission shall decide, in accordance with the procedure referred to in Article 37, whether to grant a requesting country the special incentive arrangements for the protection of the environment.
2. The Commission shall notify a requesting country of a decision taken in accordance with paragraph 1. Where a country is granted the special incentive arrangements, it shall be informed of the date on which that decision enters into force.
3. Where a requesting country is not granted the special incentive arrangements, the Commission shall explain the reasons if that country so requests.

## *Article 24*

1. Where a credible forest management certification system is used in a country benefiting from the special incentive arrangements for the protection of the environment, the products enjoying the tariff preferences referred to in Article 8 (2) shall be accompanied by that system's label or certificate attesting that they stem from a sustainably managed forest.
2. The tariff preferences referred to in Article 8 (2) shall apply provided that the certificates of origin Form A or the invoice declarations referred to in Commission Regulation (EEC) No 2454/93 bear the following statement:

## **TITLE IV**

### **Suspension of tariff preferences**

#### **SECTION 1**

#### **Temporary withdrawal**

##### *Article 25*

1. The preferential arrangements provided for in this Regulation may be temporarily withdrawn, in respect of all or of certain products, originating in a beneficiary country, for any of the following reasons:

(a) practice of any form of slavery or forced labour as defined in the Geneva Conventions of 25 September 1926 and 7 September 1956 and ILO Conventions No 29 and No 105;

(b) serious and systematic violation of the freedom of association, the right to collective bargaining or the principle of non-discrimination in respect of employment and occupation, or use of child labour, as defined in the relevant ILO Conventions;

(c) export of goods made by prison labour;

(d) shortcomings in customs controls on export or transit of drugs (illicit substances or precursors), or failure to comply with international conventions on money laundering;

(e) fraud, irregularities or systematic failure to comply or to ensure compliance with the rules of origin of products and the proof thereof, and to provide the administrative co-operation as required for the implementation and the control of the respect of the arrangements referred to in Article 1 (2);

(f) unfair trading practices, including those which are prohibited or actionable under the WTO Agreements, provided that a determination to that effect has been made previously by the competent WTO body;

(g) infringement of the objectives of international conventions such as NAFO, NEAFC, ICCAT and NASCO concerning the conservation and management of fishery resources;

(h) significant detrimental effects on the environment arising from the production of products included in these arrangements.

2. The administrative co-operation referred to in paragraph (1) (e) requires, *inter alia*, that a beneficiary country:

(a) communicate to the Commission and update the information necessary for the implementation of the rules of origin and the control of their respect;

(b) assist the Community by carrying out, on request of the customs authorities of Member States, subsequent verification of the proof of origin and to communicate its results in time;

(c) assist the Community by allowing the Commission, in co-ordination and close co-operation with the competent authorities of the Member States, to conduct Community administrative and investigative co-operation missions in that country, in order to verify the authenticity of documents or the accuracy of information relevant for granting the benefit of the arrangements referred to in Article 1(2);

(d) carry out or arrange for appropriate inquiries to identify and prevent contravention to the rules of origin;

(e) comply or ensure compliance with the rules of origin in respect of regional cumulation, if the country benefits therefrom.

3. Without prejudice to paragraph 1, the special incentive arrangements referred to in Title III may be temporarily withdrawn, in respect of all or certain products included in those arrangements, originating in a beneficiary country, for any of the following reasons:

(a) if the domestic legislation no longer incorporates the standards referred to in Article 14 (2) or 21 (2) or if that legislation is not effectively applied;

(b) non-respect of the undertaking referred to in Articles 15 (1) or 22 (1).

4. Without prejudice to Article 11, the preferential arrangements provided for in this Regulation shall not be withdrawn pursuant to paragraph 1 (f) in respect of products which are subject to anti-dumping or countervailing measures under Council Regulations (EC) No 384/96 or No 2026/97, for the reasons justifying those measures.

#### *Article 26*

1. The Commission shall communicate to the Member States all relevant information that may justify temporary withdrawal.

2. Consultations shall take place in the Committee, within 15 days from the date of the communication referred to in paragraph 1 or from the date on which a Member State so requests.

#### *Article 27*

1. The Commission may suspend the preferential arrangements provided for in this Regulation in respect of all or of certain products, originating in a beneficiary country:

(a) where it considers that there is sufficient evidence that temporary withdrawal is justified for the reasons referred to in Article 25 (1) (e);

(b) where imports under these arrangements massively exceed production and export capacities of that country.

2. Before taking a decision in accordance with paragraph 1, the Commission shall inform the Committee and the beneficiary country concerned.

3. The Commission shall publish a decision taken in accordance with paragraph 1 in the Official Journal of the European Communities, stating the reasons thereof.

4. Any Member State may refer a decision taken in accordance with paragraph 1 to the Council within 10 days. The Council, acting by qualified majority, may adopt a different decision within 30 days.

5. The period of suspension is limited to three months and may be renewed once. It may be extended in accordance with the procedure referred to in Article 38.

#### *Article 28*

1. Where the Commission considers, following the consultations referred to in Article 26 (2), that there are sufficient grounds for an investigation, it may decide, in accordance with the procedure referred to in Article 38, to initiate such investigation.

2. The Commission shall announce the initiation of an investigation in the Official Journal of the European Communities and notify the beneficiary country concerned thereof. The announcement shall provide a summary of the information received and state that any useful information may be sent to the Commission. It shall specify the period within which interested parties may make their views known in writing.

3. The Commission shall provide the beneficiary country concerned with every opportunity to co-operate in the investigation.

4. The Commission shall seek all information it considers necessary and may verify the information received with economic operators and the beneficiary country concerned.

5. The Commission may be assisted by officials of the Member State on whose territory verification might be sought, if that Member State so requests.

6. Where information requested by the Commission is not provided within a reasonable period or the investigation is significantly impeded, findings may be made on the basis of the facts available.

7. The investigation should be completed within a year. The Commission may extend this period, in accordance with the procedure referred to in Article 38.

#### *Article 29*

1. The Commission shall submit its findings to the Committee.

2. Where the Commission considers that the findings do not justify temporary withdrawal, it shall decide, in accordance with the procedure referred to in Article 38, to terminate the investigation. In that case, the Commission shall publish a notice in the Official Journal of the European Communities, announcing the termination of the investigation and setting out its main conclusions.

3. Where the Commission considers temporary withdrawal to be necessary, it shall submit an appropriate proposal to the Council, which shall decide within 30 days by a qualified majority.

## SECTION 2

### Safeguard clause

#### *Article 30*

1. Where a product originating in a beneficiary country is imported on terms which cause or threaten to cause serious difficulties to a Community producer of like or directly competing products, normal Common Customs Tariff duties on that product may be reintroduced at any time at the request of a Member State or on the Commission's initiative.

2. The Commission shall take a decision within 30 days after consulting the Committee.

3. Any Member State may refer the Commission's decision to the Council within 10 days. The Council, acting by qualified majority, may adopt a different decision within 30 days.

4. The Commission shall inform the beneficiary country concerned of any decision taken in accordance with paragraph 1 before it becomes effective.

5. Where exceptional circumstances requiring immediate action make either notification or investigation impossible, the Commission may, after prior information of the Committee, implement any preventive measure which is strictly necessary and which satisfies the conditions laid down in paragraph 1.

#### *Article 31*

1. The Commission shall announce the initiation of an investigation in the Official Journal of the European Communities. The announcement shall provide a summary of the information received and state that any useful information should be communicated to the Commission. It shall specify the period within which interested parties may make their views known in writing.

2. In examining whether there are serious difficulties the Commission shall take account, *inter alia*, of the following factors where the information is available:

- reduction in the market share of Community producers
- reduction in their production
- increase in their stocks
- closure of their production capacity
- bankruptcies
- low profitability
- low rate of capacity utilisation
- employment
- prices.

#### *Article 32*

1. Where imports of products included in Annex I to the Treaty cause or threaten to cause serious disturbance to Community markets or their regulatory mechanisms, the Commission may suspend the preferential arrangements in respect of the products concerned after prior information of the management committee for the relevant common market organisation.
2. Any Member State may refer the Commission's decision to the Council within 10 days. The Council, acting by qualified majority, may adopt a different decision within 30 days.
3. The Commission shall inform the beneficiary country concerned of any decision taken in accordance with paragraph 1 before it becomes effective.

#### *Article 33*

Nothing in this Title shall affect the application of safeguard clauses adopted as part of the common agricultural policy under Article 37 of the Treaty, or as part of the common trade policy under Article 133 of the Treaty, or any other safeguard clauses which may be applied.

## **TITLE VI**

### **Procedural provisions**

#### *Article 34*

1. Changes to the Annexes of this Regulation made necessary by amendments to the Combined Nomenclature or by changes in the international status of countries or territories shall be adopted in accordance with the procedure referred to in Article 38.

2. Where imports of products originating in a beneficiary country benefit from a preferential treatment which is equivalent or better than the preferential arrangements provided for in this Regulation, the beneficiary country may be removed from Annex I or tariff preferences provided for in this Regulation may be removed in respect of the sectors concerned, in accordance with the procedure referred to in Article 37.

#### *Article 35*

1. Within six weeks of the end of each quarter the Member States shall send the Statistical Office of the European Communities their statistical data on products admitted for free circulation during that quarter under the tariff preferences provided for in this Regulation. This data, supplied by reference to Combined Nomenclature codes and, where applicable, TARIC codes, shall show, by country of origin, values, quantities and any supplementary units required in accordance with the definitions in Council Regulation (EC) No 1172/95<sup>14</sup> and Commission Regulation (EC) No 1917/2000<sup>15</sup>.

2. In accordance with Article 308d of Commission Regulation (EEC) 2454/93, the Member States shall forward to the Commission, at its request, details of the quantities of products admitted for free circulation under the tariff preferences provided for in this Regulation, during the previous months.

#### *Article 36*

1. In implementing this Regulation, the Commission shall be assisted by a Generalised Preferences Committee, composed of representatives of the Member States and chaired by the representative of the Commission.

2. The Committee may examine any matter relating to the application of this Regulation raised by the Commission or at the request of a Member State.

3. The Committee shall examine the effects of the Community scheme of generalised tariff preferences, on the basis of an annual report from the Commission. This report shall cover all preferential arrangements referred to in Article 1 (2).

#### *Article 37*

1. Where reference is made to this Article, the regulatory procedure laid down in Article 5 of Council Decision 1999/468/EC shall apply, in compliance with Article 7 (3) thereof.

2. The period provided for in Article 5 of Decision 1999/468/EC shall be 3 months.

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<sup>14</sup> OJ L 118 of 25.05.1995, p. 10

<sup>15</sup> OJ L 229 of 09.09.2000, p. 14

### *Article 38*

Where reference is made to this Article, the advisory procedure laid down in Article 3 of Council Decision 1999/468/EC shall apply, in compliance with Article 7 (3) thereof.

## **TITLE VII**

### **Final provisions**

#### *Article 39*

1. Requests concerning Title III of this Regulation made under the provisions of a previous regulation on the Community scheme of generalised tariff preferences, on which no decision has been taken before this Regulation enters into force, shall be considered to refer to the corresponding provisions of this Regulation.

2. Council Regulation (EC) No 552/97 of 24 March 1997<sup>16</sup> temporarily withdrawing access to generalised tariff preferences from the Union of Myanmar, which refers to Council Regulations (EC) No 3281/94<sup>17</sup> and (EC) No 1256/96<sup>18</sup>, shall be considered to refer to the corresponding provisions of this Regulation.

3. This Regulation replaces Council Regulation (EC) No 416/2001 amending Council Regulation (EC) No 2820/98 applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999 to 31 December 2001 so as to extend duty-free access without any quantitative restrictions to products originating in the least developed countries.

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<sup>16</sup> OJ L 85 of 27.03.1997, p. 8

<sup>17</sup> OJ L 348 of 31.12.1994, p. 1

<sup>18</sup> OJ L 160 of 29.06.1996, p. 1

*Article 40*

1. This Regulation shall enter into force on 1 January 2002.
2. It shall apply until 31 December 2004. This date shall not apply to the special arrangements for Least Developed Countries, nor, to the extent that they are applied in conjunction with those arrangements, to any other provisions of this Regulation.

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

Done at Brussels, [date].

*For the Council  
The President*

## ANNEX I

### Beneficiary countries of the Community's scheme of generalised tariff preferences

#### *A. INDEPENDENT COUNTRIES*

- Column A: country code according to the nomenclature of countries and territories for the external trade statistics of the Community
- Column B: name of country
- Column C: sectors not included for the beneficiary country concerned (Article 7 (6))
- Column D: sectors in respect of which tariff preferences have been removed for the beneficiary country concerned (Article 7 (7))
- Column E: countries included in the special arrangements for Least Developed Countries referred to in Article 9
- Column F: countries included in the special arrangements to combat drug production and trafficking referred to in Article 10
- Column G: countries included in the special arrangements for the protection of labour rights (Title III Section1)
- Column H: sectors included in these arrangements for the beneficiary country concerned (Article 8 (1))
- Column I: countries included in the special arrangements for the protection of the environment (Title III Section 2)

A	B	C	D	E	F	G	H	I
AF	Afghanistan			X				
DZ	Algeria							
AO	Angola			X				
AG	Antigua and Barbuda							
AR	Argentina		I, III, XI, XVII					
AM	Armenia	II, XXVI						
AZ	Azerbaijan	II, XXVI						
BS	Bahamas							
BH	Bahrain							
BD	Bangladesh			X				
BB	Barbados							
BY	Belarus	II, XXVI	XV					
BZ	Belize							
BJ	Benin			X				
BT	Bhutan			X				
BO	Bolivia				X			
BW	Botswana							

A	B	C	D	E	F	G	H	I
BR	Brazil		I, VI, IX, XI, XII, XVII, XX, XXIII, XXVI, XXX					
BN	Brunei Darussalam		XXV					
BF	Burkina Faso			X				
BI	Burundi			X				
KH	Cambodia			X				
CM	Cameroon							
CV	Cape Verde			X				
CF	Central African Republic			X				
TD	Chad			X				
CL	Chile		V, IX, XV					
CN	People's Republic of China	XXVI	IV, VIII, XIV, XVIII, XXII, XXIII, XXIV, XXVII, XXXIII					
CO	Colombia				X			
KM	Comoros			X				
CG	Congo							
CR	Costa Rica				X			
CI	Côte d'Ivoire							
CU	Cuba							
CY	Cyprus							
CD	Democratic Republic of Congo			X				
DJ	Djibouti			X				
DM	Dominica							
DO	Dominican Republic							
TP	East Timor							
EC	Ecuador				X			
EG	Egypt							
SV	El Salvador				X			
GQ	Equatorial Guinea			X				
ER	Eritrea			X				
ET	Ethiopia			X				
FM	Federated States of Micronesia							
FJ	Fiji							
GA	Gabon							
GM	Gambia			X				
GE	Georgia	II, XXVI						
GH	Ghana							
GD	Grenada							
GT	Guatemala				X			
GN	Guinea			X				
GW	Guinea-Bissau			X				
GY	Guyana							

HT	Haiti			X				
A	B	C	D	E	F	G	H	I
HN	Honduras				X			
IN	India		XVII, XVIII, XXI					
ID	Indonesia		X, XIX, XXIII					
IR	Iran (Islamic Republic of)							
IQ	Iraq							
JM	Jamaica							
JO	Jordan							
KZ	Kazakhstan	II, XXVI	XV, XXV, XXVII					
KE	Kenya							
KG	Kyrgyzstan	II, XXVI						
KI	Kiribati			X				
KW	Kuwait							
LA	Lao People's Democratic Republic			X				
LB	Lebanon							
LS	Lesotho			X				
LR	Liberia			X				
LY	Libyan Arab Jamahiriya		XIII					
MG	Madagascar			X				
MW	Malawi			X				
MY	Malaysia		VII, X, XVI, XIX, XXII, XXIX					
MV	Maldives			X				
ML	Mali			X				
MH	Marshall Islands							
MR	Mauritania			X				
MU	Mauritius							
MX	Mexico		III, V, XXVI					
MD	Moldova (Republic of)	II, XXVI				X	All	
MN	Mongolia							
MA	Morocco							
MZ	Mozambique			X				
MM	Myanmar			X				
NA	Namibia							
NR	Nauru							
NP	Nepal			X				
NI	Nicaragua				X			
NE	Niger			X				
NG	Nigeria							
OM	Oman							
PK	Pakistan		XVII, XVIII, XXI		X			
PW	Palau							
PA	Panama				X			
PG	Papua New Guinea							
PY	Paraguay							
PE	Peru				X			

PH	Philippines		X					
QA	Qatar							
A	B	C	D	E	F	G	H	I
RU	Russian Federation	II, XXVI	XIII, XV, XXVII					
RW	Rwanda			X				
WS	Samoa			X				
ST	São Tomé and Príncipe			X				
SA	Saudi Arabia		XIII					
SN	Senegal							
SC	Seychelles							
SL	Sierra Leone			X				
SB	Solomon Islands			X				
SO	Somalia			X				
ZA	South Africa	XXVI						
LK	Sri Lanka							
KN	St Kitts and Nevis							
LC	St Lucia							
VC	St Vincent and Northern Grenadines							
SD	Sudan			X				
SR	Suriname							
SZ	Swaziland							
SY	Syrian Arab Republic							
TJ	Tajikistan	II, XXVI						
TZ	Tanzania (United Republic of)			X				
TH	Thailand		II, V, XI, XVI, XVIII, XXII, XXIII, XXV, XXXIII					
TG	Togo			X				
TO	Tonga							
TT	Trinidad and Tobago							
TN	Tunisia							
TM	Turkmenistan	II, XXVI						
TV	Tuvalu			X				
UG	Uganda			X				
UA	Ukraine	II, XXVI	VIII, XV					
AE	United Arab Emirates							
UY	Uruguay							
UZ	Uzbekistan	II, XXVI						
VU	Vanuatu			X				
VE	Venezuela				X			
VN	Viet Nam							
YE	Yemen			X				
ZM	Zambia			X				
ZW	Zimbabwe							

**B. COUNTRIES AND TERRITORIES**

**dependent or administered or for whose external relations Member States of the Community  
or third countries are wholly or partly responsible**

A	B	C	D	E	F	G	H	I
AS	American Samoa							
AI	Anguilla							
AQ	Antarctica							
AW	Aruba							
BM	Bermuda							
BV	Bouvet Island							
IO	British Indian Ocean Territory							
VG	Virgin Islands (British)							
KY	Cayman Islands							
CX	Christmas Islands							
CC	Cocos Islands (or Keeling Islands)							
CK	Cook Islands							
FK	Falklands Islands							
PF	French Polynesia							
TF	French Southern territories							
GI	Gibraltar							
GL	Greenland	II						
GU	Guam							
HM	Heard Island and McDonald Islands							
MO	Macao	XXII						
YT	Mayotte							
MS	Montserrat							
AN	Netherlands Antilles							
NF	Norfolk Island							
MP	Northern Mariana Islands							
NC	New Caledonia							
NU	Niue Island							
PN	Pitcairn							
UM	United States Minor outlying islands							
GS	South Georgia and South Sandwich Islands							
SH	Santa Helena							
PM	St Pierre and Miquelon							
TK	Tokelau Islands							
TC	Turks and Caicos Islands							
VI	Virgin Islands (USA)							
WF	Wallis and Futuna							

## ANNEX II

### **1. Development index**

The development index refers to a country's level of industrial development. It compares that level to the one of the European Union, using the following formula:

$$\{\log[(Y_i/POP_i)/(Y_{ue}/POP_{ue})]+\log[X_i/X_{ue}]\}/2$$

where

$Y_i$  = the beneficiary country's gross national product,

$Y_{ue}$  = the European Union's gross national product,

$POP_i$  = the beneficiary country's population,

$POP_{ue}$  = the population of the European Union,

$X_i$  = the value of the beneficiary country's manufactured exports,

$X_{ue}$  = the value of the European Union's manufactured exports.

### **2. Specialisation index**

The specialisation index refers to the importance of a sector in the Community imports from a beneficiary country. It is based on the ratio between that country's share in imports from all countries, of all products of the sector concerned, whether included in the preferential arrangements or not, and its share in all imports from all countries.

### **3. Thresholds**

Development index	Threshold for the Specialisation index
= or > - 1,00	100 %
< - 1,00 and = or > - 1,23	150 %
< - 1,23 and = or > - 1,70	500 %
< - 1,70 and = or > - 2,00	700 %.

### **4. Statistical sources**

Figures for income and population are those of the World Development Report, for manufactured exports those of the UNCTAD Handbook of International Trade and Development Statistics, and for Community imports those of COMEXT statistics.

### **ANNEX III**

#### **Sectors referred to in Article 6 (2)**

<b>No</b>	<b>Description</b>	<b>CN code</b>
I	Live animals and meat	Chapters 1 and 2
II	Fishery products	Chapter 3, codes 1604, 1605 1902 20 10
III	Edible products of animal origin	Chapter 4
IV	Other products of animal origin	Chapter 5
V	Trees, plants, cut flowers, edible vegetables and nuts	Chapters 6 to 8
VI	Coffee, tea, maté and spices	Chapter 9
VII	Cereals and malt and starches	Chapters 10 and 11
VIII	Grains, seeds, fruit and plants	Chapter 12
IX	Lac, gums and resins	Chapter 13
X	Fats, oils and waxes	Chapter 15
XI	Edible preparations of meat or fish and beverages	Chapters 16 to 23, except codes 1604, 1605 and 1902 20 10
XII	Tobacco	Chapter 24
XIII	Mineral products	Chapters 25 to 27
XIV	Chemicals except fertilisers	Chapters 28 to 38 except 31
XV	Fertilisers	Chapter 31
XVI	Plastics and rubber	Chapters 39 and 40
XVII	Leather, raw hides and skins	Chapter 41
XVIII	Articles of leather and furskins	Chapters 42 and 43
XIX	Wood	Chapters 44 to 46
XX	Paper	Chapters 47 to 49
XXI	Textiles	Chapters 50 to 60

No	Description	CN code
XXII	Clothing	Chapters 61 to 63
XXIII	Footwear	Chapters 64 to 67
XXIV	Glass and ceramic	Chapters 68 to 70
XXV	Jewellery and precious metals	Chapter 71
XXVI	ECSC products <sup>19</sup>	<p>7202 11; 7207 11 11; 7207 11 14; 7207 11 16;  7207 12 10; 7207 19 11; <u>7207 19 14</u>; <u>7207 19 16</u>;  7207 19 31; 7207 20 11; 7207 20 15; 7207 20 17;  7207 20 32; 7207 20 51; <u>7207 20 55</u>; 7207 20 57;  7207 20 71; <u>7208 10 00</u>; <u>7208 25 00</u>; <u>7208 26 00</u>;  <u>7208 27 00</u>; <u>7208 36 00</u>; <u>7208 37</u>; <u>7208 38</u>; <u>7208 39</u>;  <u>7208 40</u>; 7208 51 10; <u>7208 51 30</u>; <u>7208 51 50</u>; <u>7208 51 91</u>;  <u>7208 51 99</u>; 7208 52 10; <u>7208 52 91</u>; <u>7208 52 99</u>;  7208 53 10; <u>7208 53 90</u>; <u>7208 54</u>; <u>7208 90 10</u>; 7209 15 00;  <u>7209 16</u>; <u>7209 17</u>; <u>7209 18</u>; 7209 25 00; <u>7209 26</u>; <u>7209 27</u>;  <u>7209 28</u>; <u>7209 90 10</u>; <u>7210 11 10</u>; <u>7210 12 11</u>; <u>7210 12 19</u>;  <u>7210 20 10</u>; <u>7210 30 10</u>; <u>7210 41 10</u>; <u>7210 49 10</u>;  <u>7210 50 10</u>; <u>7210 61 10</u>; <u>7210 69 10</u>; <u>7210 70 31</u>;  <u>7210 70 39</u>; <u>7210 90 31</u>; <u>7210 90 33</u>; <u>7210 90 38</u>;  7211 13 00; <u>7211 14 10</u>; 7211 14 90; <u>7211 19 20</u>;  7211 19 90; <u>7211 23 10</u>; 7211 23 51; <u>7211 29 20</u>;  <u>7211 90 11</u>; <u>7212 10 10</u>; <u>7212 10 91</u>; <u>7212 20 11</u>;  <u>7212 30 11</u>; <u>7212 40 10</u>; <u>7212 50 31</u>; <u>7212 50 51</u>;  <u>7212 60 11</u>; 7212 60 91; <u>7213 10 00</u>; 7213 20 00;  <u>7213 91 10</u>; 7213 91 20; <u>7213 91 41</u>; <u>7213 91 49</u>;  7213 91 70; 7213 91 90; <u>7213 99 10</u>; 7213 99 90;  <u>7214 20 00</u>; 7214 30 00; <u>7214 91 10</u>; 7214 91 90;  <u>7214 99 10</u>; <u>7214 99 31</u>; <u>7214 99 39</u>; <u>7214 99 50</u>;  <u>7214 99 61</u>; <u>7214 99 69</u>; <u>7214 99 80</u>; 7214 99 90;  <u>7215 90 10</u>; 7216 10 00; 7216 21 00; 7216 22 00;  7216 31; 7216 32; 7216 33; 7216 40; 7216 50; 7216 99 10;  7218 91 11; 7218 91 19; 7218 99 11; 7218 99 20;  7219 11 00; 7219 12; 7219 13; 7219 14; 7219 21; 7219 22;  7219 23 00; 7219 24 00; 7219 31 00; 7219 32; 7219 33;  7219 34; 7219 35; 7219 90 10; 7220 11 00; 7220 12 00;  7220 20 10; 7220 90 11; 7220 90 31; 7221 00; 7222 11;  7222 19; 7222 30 10; 7222 40 10; 7222 40 30; 7224 90 01;  7224 90 05; 7224 90 08; 7224 90 15; 7224 90 31;  7224 90 39; 7225 11 00; 7225 19; 7225 20 20; 7225 30 00;  7225 40; 7225 50 00; 7225 91 10; 7225 92 10; 7225 99 10;  7226 11 10; 7226 19 10; 7226 19 30; 7226 20 20; 7226 91;</p>

<sup>19</sup>

The products of sector XXVI not included for the People's Republic of China pursuant to Article 7 (6) are underlined

No	Description	CN code
		7226 92 10; 7226 93 20; 7226 94 20; 7226 99 20; 7227; 7228 10 10; 7228 10 30; 7228 20 11; 7228 20 19; 7228 20 30; 7228 30; 7228 60 10; 7228 70 10; 7228 70 31; 7228 80 10; <u>7228 80 90</u> ; 7301 10 00; 7302 10 31; 7302 10 39; 7302 10 90; 7302 20 00; 7302 40 10; 7302 90 10
XXVII	Base metals, non-ECSC	7202 21; 7202 41; 7202 49; 7202 50 00; 7202 70 00; 7202 91 00; 7202 99 30; 7202 99 80; 7217; 7223; 7303 to 7326; Chapters 74 to 83
XXVIII	Electro-mechanics	ex Chapter 84 and ex Chapter 85 (other than products of sector XXIX)
XXIX	Consumer electronics	8470; 8471; 8473; 8504; 8505; 8517; 8518; 8519; 8520; 8521; 8522; 8523; 8524; 8525 30; 8525 40; 8526; 8527; 8528; 8529; 8531; 8532; 8533; 8534; 8536; 8540 11; 8540 12; 8541; 8542
XXX	Transport equipment	Chapters 86, 88 and 89
XXXI	Automobiles	Chapter 87
XXXII	Optical and clocks	Chapters 90 to 92
XXXIII	Miscellaneous	Chapters 94 to 96

## ANNEX IV

### **List of products included in the arrangements referred to in Article 1 (2)**

**CN code:** For reasons of simplification, products are listed in groups. These may include products for which Common Customs Tariff duties are exempted or suspended. Where certain arrangements include a group of products while other arrangements include only certain products of the same group, these products are also listed individually. In that case, individual products belonging to a group of products included in certain arrangements are again shown as included in those arrangements.

**Description:** Notwithstanding the rules for the interpretation of the Combined Nomenclature, the description of products is to be considered as indicative, the tariff preferences being determined by the CN codes. Where ex CN codes are indicated, the tariff preferences are to be determined by the CN code and the description together.

**Column G:** Products included in the general arrangements (Article 7): NS = non-sensitive product in the meaning of Article 7 (1); S = sensitive product in the meaning of Article 7 (2)). Products classified neither S nor NS are not included in the general arrangements.

**Column E:** Products included in the special incentive arrangements for the protection of the environment (Article 8 (3)).

**Column D:** Products included in the special arrangements to combat drug production and trafficking (Article 10).

CN Code	Description	G	E	D
	Live horses other than pure-bred breeding animals:			
0101 19 90	Other than for slaughter	S		X
0101 20 10	Live asses	S		
0101 20 90	Live mules and hinnies	S		
0104 20 10	Live pure-bred breeding goats	S <sup>20</sup>		X
0106 00 10	Live domestic rabbits	S		X
0106 00 20	Live pigeons	S		X
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	S		X
0206 80 91	Edible offal of horses, asses, mules or hinnies, fresh or chilled, other than for the manufacture of pharmaceutical	S		X

<sup>20</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN Code	Description	G	E	D
	products			
0206 90 91	Edible offal of horses, asses, mules or hinnies, frozen, other than for the manufacture of pharmaceutical products	S		X
	Livers, frozen:			
0207 14 91	Of fowls of the species <i>Gallus domesticus</i>	S		
0207 27 91	Of turkeys	S		
0207 36 89	Of ducks, geese or guinea fowls	S		
0208	Other meat and edible meat offal, fresh, chilled or frozen	S		X
0208 10	Of rabbits or hares	S		X
0208 20 00	Frogs' legs	NS		
0208 90	Other, excluding products of 0208 90 50	S		X
	Meat other than of swine and bovine animals, including edible flours and meals of meat or meat offal:			
0210 90 10	Horsemeat, salted, in brine or dried	S		
0210 90 49	Offal of bovine animals other than thick skirt and thin skirt	S		
0210 90 60	Offal of sheep and goats	S		
0210 90 80	Other offal than poultry liver	S		
Chapter 03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES			X <sup>21</sup>
	Live fish:			
0301 10 90	Ornamental saltwater fish	NS		
0301 91 90	Other trout	S		X
ex 0301 99 90	Saltwater fish: dogfish and other sharks ( <i>Squalus spp.</i> ), porbeagles ( <i>Lamna cornubica</i> ; <i>Isurus nasus</i> ), lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> ), Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	S		X
	Fish, fresh or chilled, excluding fish fillets and other fish meat of 0304:			
0302 11 90	Other trout	S		X
	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ) , excluding livers and roes:			
0302 21 10	Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> )	S		X
0302 21 30	Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	S		X
0302 22 00	Plaice ( <i>Pleuronectes platessa</i> )	S		X
0302 62 00	Haddock ( <i>Melanogrammus aeglefinus</i> )	S		X
0302 63 00	Coalfish ( <i>Pollachius virens</i> )	S		X
0302 65	Dogfish and other sharks	S		X
0302 69 33	Redfish ( <i>Sebastes spp.</i> ) other than of the species <i>Sebastes marinus</i>	S		X
0302 69 41	Whiting ( <i>Merlangius merlangus</i> )	S		X

<sup>21</sup> The preferential duty for shrimps of CN code 0306 13 originating in a country that according to Annex I benefits from the special arrangements to combat drug production and trafficking is 3,6 %

CN Code	Description	G	E	D
0302 69 45	Ling ( <i>Molva spp.</i> )	S		X
0302 69 51	Alaska pollack ( <i>Theragra chalcogramma</i> ) and pollack ( <i>Pollachius pollachius</i> )	S		X
0302 69 85	Blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )	S		X
0302 69 86	Southern blue whiting ( <i>Micromesistius australis</i> )	S		X
0302 69 92	Pink cusk-eel ( <i>Genypterus blacodes</i> )	S		X
Ex 0302 69 98	Other	S		X
0302 70 00	Livers and roes, fresh or chilled	S		X
	Fish, frozen, excluding fish fillets and other fish meat of 0304:			
0303 21 90	Other trout	S		X
	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes			
0303 31 10	Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> )	S		X
0303 31 30	Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	S		X
0303 33 00	Sole ( <i>Solea spp.</i> )	S		X
0303 39 10	Flounder ( <i>Platichthys flesus</i> )	S		X
0303 72 00	Haddock ( <i>Melanogrammus aeglefinus</i> )	S		X
0303 73 00	Coalfish ( <i>Pollachius virens</i> )	S		X
0303 75	Dogfish and other sharks	S		X
0303 79 37	Redfish ( <i>Sebastes spp.</i> ) other than of the species <i>Sebastes marinus</i>	S		X
0303 79 45	Whiting ( <i>Merlangius merlangus</i> )	S		X
0303 79 51	Ling ( <i>Molva spp.</i> )	S		X
0303 79 58	Fish of the species <i>Orcynopsis unicolor</i> :	S		X
0303 79 83	Blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )	S		X
0303 79 85	Southern blue whiting ( <i>Micromesistius australis</i> )	S		X
0303 79 87	Swordfish ( <i>Xiphias gladius</i> )	S		X
0303 79 88	Toothfish ( <i>Dissostichus spp</i> )	S		X
0303 79 92	Blue grenadier ( <i>Macruronus novaezealandiae</i> )	S		X
0303 79 93	Pink cusk-eel ( <i>Genypterus blacodes</i> )	S		X
0303 79 94	Fish of the species <i>Pelotreis flavilatus</i> and <i>Peltorhamphus novaezealandiae</i>	S		X
0303 79 98	Other	S		X
0303 80 90	Other livers and roes	S		X
	Fish fillets and other fish meat:			
0304 10 11	Fillets of trout of the species <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i>	S		X
ex 0304 10 98	Fillets other than flaps of herring: of dogfish and other sharks ( <i>Squalus spp.</i> ), porbeagles ( <i>Lamna cornubica</i> , <i>Isurus nasus</i> ), lesser or Greenland halibut ( <i>Rheinhardtius hippoglossoides</i> ), Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	S		X

CN Code	Description	G	E	D
	Frozen fillets of freshwater fish:			
0304 20 11	Of trout of the species <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus agubonita</i> and <i>Oncorhynchus gilae</i>	S		X
0304 20 21	Of cod of the species <i>Gadus macrocephalus</i>	S		X
0304 20 29	Of other cod and of fish of the species <i>Boreogadus saida</i>	S		X
0304 20 31	Of coalfish ( <i>Pollachius virens</i> )	S		X
0304 20 33	Of haddock ( <i>Melanogrammus aeglefinus</i> )	S		X
0304 20 37	Of other redfish ( <i>Sebastes spp.</i> ) than of the species <i>Sebastes marinus</i>	S		X
0304 20 41	Of whiting ( <i>Merlangius merlangus</i> )	S		X
0304 20 43	Of ling ( <i>Molva spp.</i> )	S		X
0304 20 55	Of hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	S		X
0304 20 56		S		X
0304 20 58		S		X
0304 20 59		S		X
0304 20 61	Of dogfish ( <i>Squalus acanthias</i> and <i>Scyliorhinus spp.</i> )	S		X
0304 20 69	Of other sharks	S		X
0304 20 71	Of plaice ( <i>Pleuronectes platessa</i> )	S		X
0304 20 73	Of flounder ( <i>Platichthys flesus</i> )	S		X
0304 20 87	Of swordfish ( <i>Xiphias gladius</i> )	S		X
0304 20 91	Of blue grenadier ( <i>Macruronus novaezealandiae</i> )	S		X
Ex 0304 20 95	Other: of halibut ( <i>Rheinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepsis</i> )	S		X
0304 90 39	Of other cod	S		X
0304 90 41	Of coalfish ( <i>Pollachius virens</i> )	S		X
0304 90 45	Of haddock ( <i>Melanogrammus aeglefinus</i> )	S		X
0304 90 47	Of hake ( <i>Merluccius</i> and <i>Urophycis</i> )	S		X
0304 90 49		S		X
0304 90 57	Of monkfish ( <i>Lophius spp.</i> )	S		X
0304 90 59	Of blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )	S		X
0304 90 97	Of other saltwater fish	S		X
	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:			
ex 0305 30 90	Dried fish of the species <i>Clupea ilisha</i> , in brine	S		X
0305 59 70	Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	S		X
0305 69 30	Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	S		X
0305 69 50	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ), salted or in brine	S		X
ex 0305 69 90	Salted fish of the species <i>Clupea ilisha</i> , in brine	S		X
	Crustaceans, frozen:			
0306 11	Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> ,	S		X

CN Code	Description	G	E	D
	<i>Panulirus</i> spp., <i>Jasus</i> spp.)			
0306 12	Lobsters ( <i>Homarus</i> spp.)	S		X
0306 13	Shrimps and prawns, excluding products of 0306 13 30	S		X <sup>21</sup>
0306 14	Crabs	S		X
0306 19 10	Freshwater crayfish	S		X
0306 19 90	Other crustaceans, including flours, meals and pellets, fit for human consumption	S		X
	Crustaceans, not frozen:			
0306 21 00	Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	S		X
0306 22	Lobsters ( <i>Homarus</i> spp.)	S		X
	Shrimps and prawns:			
0306 23 10	Of the family <i>Pandalidae</i>	S		X
0306 23 90	Other	S		X
0306 24	Crabs	S		X
	Other crustaceans, including flours, meals and pellets:			
0306 29 10	Freshwater crayfish	S		X
ex 0306 29 90	<i>Puerulus</i> spp.	S		X
	Molluscs, whether in shell or not, and aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans: fit for human consumption:			
0307 10 90	Oysters	S		X
0307 21 00	Scallops, live, fresh or chilled	S		X
0307 29	Other scallops	S		X
0307 31	Mussels ( <i>Mytilus</i> spp, <i>Perna</i> spp), live, fresh or chilled	S		X
0307 39	Other mussels	S		X
0307 41	Cuttle fish and squid, live, fresh or chilled	S		X
0307 49	Other cuttle fish and squids, excluding products of 0307 49 59	S		X
0307 51 00	Octopus ( <i>Octopus</i> spp.), live, fresh or chilled	S		X
0307 59	Other octopus	S		X
	Other molluscs, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307 91 00	Live, fresh or chilled	S		X
	Frozen:			
0307 99 13	Striped venus and other species of the family <i>Veneridae</i>	S		X
0307 99 18	Other aquatic invertebrates	S		X
0307 99 90	Other than frozen	S		X
0403 10 51	Yoghurt, flavoured or containing added fruit, nuts or cocoa	S		
0403 10 53		S		
0403 10 59		S		
0403 10 91		S		
0403 10 93		S		
0403 10 99		S		

CN Code	Description	G	E	D
0403 90 71	Buttermilk, curdled milk and cream; kephir and other fermented or acidified milk and cream, flavoured or containing added fruit or nuts	S		
0403 90 73		S		
0403 90 79		S		
0403 90 91		S		
0403 90 93		S		
0403 90 99		S		
0405 20	Dairy spreads, excluding products of 0405 20 90	S		
0407 00 90	Birds' eggs, in shell, fresh, preserved or cooked other than of poultry	S		X
0409 00 00	Natural honey			X
0410 00 00	Edible products of animal origin, not elsewhere specified or included	S		X
Chapter 05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			X
0509 00 90	Natural sponges of animal origin, other than raw	S		X
Chapter 06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS, AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE			X <sup>22</sup>
	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, chicory plants and roots other than roots of 1212:			
0601 10	Dormant	S		X
0601 20	Chicory plants and roots, other than roots of 1212	S		X
	Other live plants (including their roots), cuttings and slips; mushroom spawn:			
0602 10 90	Unrooted cuttings and slips, other than of vines	S		X
0602 20 90	Trees, shrubs and bushes of kinds which bear edible fruit or nuts, other than vine slips, grafted or rooted	S		X
0602 30 00	Rhododendrons and azaleas, grafted or not	S		X
0602 40	Roses, grafted or not	S		X
0602 90	Other	S		X
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	S		X <sup>22</sup>
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared, excluding products of	S		X

<sup>22</sup> For cut flowers of heading No 0603 originating in the countries that according to Annex I benefit from the special arrangements to combat drug production and trafficking, the conditions laid down by Article 30 are deemed to be fulfilled in respect of a particular country when preferential imports originating in that country exceed the figure halfway between the highest and the average imports during the last four years from the country for which that figure is the highest.

CN Code	Description	G	E	D
	0604 91 41			
0604 91 41	Conifer branches of Nordmann's firs ( <i>Abies nordmanniana</i> (Stev.) Spach) and of noble firs ( <i>Abies procera</i> Rehd.)	NS		
0701	Potatoes, fresh or chilled:	S		X
0703 10	Onions and shallots	S		
0703 90 00	Leeks and other alliaceous vegetables	S		
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	S		
0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled	S		
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	S		
0706 90 30	Horseradish ( <i>cochleria armoricia</i> ), fresh or chilled			X
ex 0707 00 05	Cucumber, fresh or chilled, from 16 May to 31 October			X
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled	S		X
	Other vegetables, fresh or chilled:			
ex 0709 10 00	Globe artichokes, from 1 July to 31 October	S		
0709 20 00	Asparagus	S		
ex 0709 20 00	Asparagus, from 1 October to 31 January			X
0709 30 00	Aubergines (egg-plants)	S		X
0709 40 00	Celery other than celeriac	S		X
0709 51	Mushrooms	S		
0709 51 30	Chanterelles			X
0709 60 10	Sweet peppers	S		X
0709 60 99	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , other than sweet peppers	S		X
0709 70 00	Spinach, New Zealand spinach and orache spinach (garden spinach)	S		
0709 90 10	Salad vegetables, other than lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.)	S		
0709 90 20	Chard (or white beet) and cardoons	S		
0709 90 31	Olives, for uses other than the production of oil	S <sup>20</sup>		
0709 90 40	Capers	S		
0709 90 50	Fennel	S		
0709 90 70	Courgettes			X
0709 90 90	Other	S		X
ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, excluding products of 0710 80 10, 0710 80 70 and 0710 80 85	S		X
0710 80 10	Olives	S		
0710 80 70	Tomatoes			X
0710 80 85	Asparagus			X
ex 0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other	S		X

CN Code	Description	G	E	D
	preservative solutions), but unsuitable in that state for immediate consumption, excluding products of 0711 20 10 and 0711 20 90			
0711 20 10	For uses other than the production of oil	S		
ex 0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives and products of 0712 90 11 and 0712 90 19	S		X
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:			X
0713 50 00	Broad beans ( <i>Vicia faba var. major</i> ) and horse beans ( <i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i> )	S		X
0713 90	Other	S		X
0714 20 10	fresh, whole, intended for human consumption	NS <sup>20</sup>		
0714 20 90	Sweet potatoes other than fresh, whole, intended for human production	S		
0714 90 90	Jerusalem artichokes and similar roots and tubers with high inulin content; sago pith	NS		
	Other nuts, fresh or dried, whether or not shelled or peeled:			
0802 11 90	Almonds in shell, other than bitter	S		
0802 12 90	Almonds shelled, other than bitter	S		
0802 21 00	Hazelnuts or filberts ( <i>Corylus</i> spp.), in shell or shelled	S		
0802 22 00				
0802 31 00	Walnuts in shell	S		
0802 32 00	Walnuts shelled	S		
0802 40 00	Chestnuts ( <i>Castanea</i> spp.)	S		
0802 50 00	Pistachios	NS		
0802 90 50	Pine nuts	NS		
0802 90 60	Macadamia nuts	NS		
0802 90 85	Other	NS		
0803 00 11	Plantains, fresh	S		
0803 00 90	Bananas, including plantains, dried	S		X
0804 10 00	Dates, fresh or dried	S		X
0804 20	Figs, fresh or dried	S		
0804 30 00	Pineapples, fresh or dried	S		X
0804 40 00	Avocados, fresh or dried	S		X
	Citrus fruit, fresh or dried:			
ex 0805 20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, from 1 March to 31 October	S		
ex 0805 20	from 15 May to 15 September			X
0805 30 90	Limes ( <i>Citrus aurantifolia</i> ), fresh or dried	S		X
0805 40 00	Grapefruit, fresh or dried	NS		
0805 90 00	Other			X
ex 0806 10 10	Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, other than of the variety Emperor ( <i>Vitis vinifera c.v.</i> ) from 1 to 31 December	S		
0806 10 90	Other grapes, fresh	S		

CN Code	Description	G	E	D
ex 0806 20	Dried grapes, excluding products of 0806 20 92	S		
0807 11 00	Watermelons	S		X
0807 19 00	Other melons	S		X
0808 10 10	Fresh cider apples, in bulk, from 16 September to 15 December	S		
0808 20 10	Perry pears, in bulk, from 1 August to 31 December	S		
ex 0808 20 50	Other pears, from 1 May to 30 June	S		
0808 20 90	Fresh quinces	S		
ex 0809 10 00	Apricots, from 1 January to 31 May and from 1 August to 31 December	S		
0809 20 05	Sour cherries ( <i>Prunus cerasus</i> ), fresh			X
ex 0809 20 95	Cherries, other than sour ( <i>Prunus cerasus</i> ), from 1 January to 20 May and from 11 August to 31 December	S		
ex 0809 30	Peaches, including nectarines, from 1 January to 10 June and from 1 October to 31 December	S		
ex 0809 40 05	Plums, from 1 January to 10 June and from 1 October to 31 December	S		
0809 40 90	Sloes	S		X
ex 0810 10 00	Strawberries, from 1 January to 30 April and from 1 August to 31 December	S		
0810 20	Raspberries, blackberries, mulberries and loganberries	S		X
0810 30	Black-, white- or redcurrants and gooseberries	S		X
0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i>	S		X
0810 40 50	Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>	S		X
0810 40 90	Other cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	S		X
0810 50 00	Kiwifruit	S		X
0810 90 85	Other	S		X
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:			X
0811 20	Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries	S		X
ex 0811 90	Other, excluding products of 0811 90 75	S		X
ex 0812	Fruit and nuts, 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, excluding products of 0812 90 30 and 0812 90 95	S		X
0812 90 30	Papaws (papayas)	NS		
0812 90 95	Other			X
	Fruit, dried, other than of 0801 to 0806; mixtures of nuts or dried fruits of this chapter:			
0813 10 00	Apricots	S		X
0813 20 00	Prunes	S		X
0813 30 00	Apples	S		X

CN Code	Description	G	E	D
0813 40 10	Peaches, including nectarines	S		X
0813 40 30	Pears, dried	S		X
0813 40 50	Papaws (papayas)	NS		
0813 40 95	Other	NS		
	Mixtures of nuts of dried fruit, other than of 0801 to 0806:			
0813 50 12	Containing papaws, tamarinds, cashew apples, lychees, jackfruits, sapodillo, plums, passion fruit, carambola and potahaya	S	X	X
0813 50 15	Other	S		X
0813 50 19	Containing prunes	S		X
	Mixtures exclusively of dried nuts of 0801 and 0802			
0813 50 31	Of tropical nuts	S	X	
ex 0813 50 31	Mixtures exclusively of coconut, Brazil nut, cashew nut, areca (or betel) nuts or colanuts			X
0813 50 39	Other	S		
0813 50 91	Other mixtures not containing prunes	S		
ex 0813 50 91	Mixtures of dried guavas, mangoes and mangosteens, papaws, tamarind, cashew apples, jackfruit, lychees or sapodillo plums			X
0813 50 99	Other	S		
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	NS		
0901 12 00	Coffee, not roasted, decaffeinated	S		X
0901 21 00	Coffee, roasted, not decaffeinated	S		X
0901 22 00	Coffee, roasted, decaffeinated	S		X
0901 90 90	Coffee substitutes containing coffee	S		X
0902 10 00	Green tea (not fermented) in immediate packings of not exceeding 3 kg	NS		
0904 12 00	Pepper of the genus <i>Piper</i> , crushed or ground	NS		
0904 20 10	Sweet peppers, dried, neither crushed nor ground:	S		X
0904 20 90	Crushed or ground	NS		
0905 00 00	Vanilla	S		
0907 00 00	Cloves (whole fruit, cloves and stems)	S		
0910 20 90	Saffron, Crushed or ground	NS		
0910 40	Thyme, bay leaves	S		X
0910 91 90	Mixtures of spices, crushed or ground	S		X
0910 99 99	Other spices, crushed or ground, other than mixtures	S		X
ex 1008 90 90	Quinoa			X
1105	Flour, meal, powder, flakes, granules and pellets of potatoes	S		X
	Flour, meal and powder:			
1106 10 00	Of the dried leguminous vegetables of 0713	S		X
1106 30	Of the products of Chapter 8	S		X
1108 20 00	Inulin	S		
ex Chapter 12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT;			X

CN Code	Description	G	E	D
	INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER, excluding products of 1212 91 and 1212 92			
1208 10 00	Flours and meals of soya beans	S		X
1209 11 00	Sugar beet seed, of a kind used for sowing	S		X
1209 19 00	Other beet seed	S		X
1209 21 00	Lucerne (alfalfa) seed	NS		
1209 23 80	Red fescue seed	NS		
1209 29 50	Lupine seed	NS		
1209 29 80	Other	NS		
1209 30 00	Seeds of herbaceous plants cultivated principally for their flowers	NS		
1209 91	Vegetable seeds	NS		
1209 99 91	Seeds of plants cultivated principally for their flowers, other than those of 1209 30	NS		
1209 99 99	Other seeds	S		
1210	Hop cones; fresh or dried, whether or not ground, powdered, or in the form of pellets; lupulin	S		X
1211 90 30	Tonquin beans, fresh or dried, whether or not cut, crushed or powdered	NS		
1212 10	Locust beans, including locust bean seeds	S		X
1214 90 10	Mangolds, swedes and other fodder roots	S		X
Chapter 13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS			X
1302 12 00	Vegetable saps and extracts of liquorice	NS		
1302 13 00	Vegetable saps and extracts of hops	S		X
1302 20	Pectic substances, pectinates and pectates	S		X
1501 00 90	Poultry fat, other than of 0209 or 1503	S		
1502 00 90	Other fats of bovine animals, sheep or goats	S		
1503 00 19	Lard stearin and oleostearin other than for industrial use	S		X
1503 00 90	Other	S		X
ex 1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified, excluding products of ex 1504 30 00 (whale oil or sperm oil)			X
1504 10 10	Fish-liver oils and their fractions, of a vitamin A content not exceeding 2 500 IU/g	S		X
1504 20 10	Solid fractions of fish, other than liver oils	S		X
ex 1504 30 10	Solid fractions of marine mammals, other than whale oil or sperm oil	S		X
1505 10 00	Wool grease, crude	S		X
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	S		X
1508	Groundnut oil and its fractions, not chemically modified	S		X
1511 10 90	Crude oil, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption	S		X

CN Code	Description	G	E	D
1511 90	Other	S		X
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, not chemically modified	S		X
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified			X
15 13 11	Coconut (copra) oil and its fractions	S		X
1513 19	Other than crude oil	S		X
	Palm kernel or babassu oil, and fractions thereof:			
1513 21	Crude oil	S		X
1513 29	Other than crude oil	S		X
1514	Rape, colza or mustard oil and fractions thereof, not chemically modified	S		X
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	S		X
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, excluding products of 1516 20 10	S		X
1516 20 10	Hydrogenated castor oil, so called "opal-wax"	NS		
1517	Margarine; edible mixtures or preparations of animal or vegetable fats and oils	S		X
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	S <sup>20</sup>		X
1521 90 99	Beeswax and other insect waxes, other than raw	S		
1522 00 10	Degras	S		X
1522 00 91	Oil foots and dregs; soapstocks	S		X
1601 00 10	Sausages and similar products, of meat, meat offal or blood: food preparations based on liver	S		
	Other prepared or preserved meat, meat offal or blood:			
1602 20 11	Goose or duck liver			X
1602 20 19				X
	Of swine:			
1602 41 90	Ham and cuts thereof, of swine other than domestic swine			X
1602 42 90	Shoulders and cuts thereof, of swine other than domestic swine			X
1602 49 90	Other, including mixtures, other than of domestic swine			X
1602 50 31	Of bovine animals			X
1602 50 39				X
1602 50 80				X
	Other, including preparations of blood of any animal:			
1602 90 31	Of game or rabbit			X

CN Code	Description	G	E	D
1602 90 41	Of reindeer			X
1602 90 69	Other			X
1602 90 72				X
1602 90 74				X
1602 90 76				X
1602 90 78				X
1602 90 98				X
1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates, in immediate packings of a net content of 1 kg or less	S		X
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs			X <sup>23</sup>
	Prepared or preserved fish, whole or in pieces, but not minced:			
1604 11 00	Salmon	S		X
1604 13 11	Sardines in olive oil	S		X
1604 13 90	Other than sardines	S		X
1604 15	Mackerel	S		X
1604 19 10	Salmonidae, other than salmon	S		X
1604 19 50	Fish of the species <i>Orcynopsis unicolor</i>	S		X
1604 19 91	Fillets, raw, merely coated with batter or breadcrumbs, whether or not prefried in oil, deep frozen	S		X
1604 19 92	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	S		X
1604 19 93	Coalfish ( <i>Pollachius virens</i> )	S		X
1604 19 94	Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	S		X
1604 19 95	Alaska Pollack ( <i>Theragra chalcogramma</i> ) and pollack ( <i>Pollachius pollachius</i> )	S		X
1604 19 98	Other	S		X
1604 20 05	Preparations of surimi	S		X
1604 20 10	Preparations of salmon	S		X
1604 20 30	Preparations of salmonidae, other than salmon	S		X
ex 1604 20 50	Preparations of mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i>	S		X
ex 1604 20 90	Preparations of smoked coalfish; brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber australasicus</i> ) and lamprey, minced	S		X
1604 30	Caviar and caviar substitutes	S		X
1605	Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved	S		X

<sup>23</sup> For prepared and preserved tuna of CN code 1604 14 11, 1604 14 18, 1604 14 90, 1604 19 39 and 1604 20 70 originating in the countries that according to Annex I benefit from the special arrangements to combat drug production and trafficking, the examination of the conditions laid down by Article 30 shall be carried out for a particular country when preferential imports of the products concerned originating in that country exceed the average imports over the last three years.

CN Code	Description	G	E	D
1702 50 00	Chemically pure fructose	S		X
1702 90 10	Chemically pure maltose	S		X
1704	Sugar confectionery (including white chocolate), not containing cocoa	S		X <sup>24</sup>
Chapter 18	COCOA AND COCOA PREPARATIONS			X
1803	Cocoa paste, whether or not defatted	S		X
1804 00 00	Cocoa butter, fat and oil	S		X
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	S		X
1806	Chocolate and other food preparations containing cocoa	S		X
ex Chapter 19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS, excluding products of 1901 20 00, 1901 90 91, 1902 20 30, 1904 20 95 and 1904 20 99	S		X
1901 20 00	Mixes and doughs for the preparation of bakers' wares of 1905	NS		
1901 90 91	Other, containing no milk fats, sucrose, isoglucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of 0401 to 0404	NS		
1902 20 30	Stuffed pasta, whether or not cooked or otherwise prepared, containing more than 20% by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin			X
1904 20 95	Prepared foods obtained from rice			X
1904 20 99	Other			X
Chapter 20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS			X
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	S		X
2001 90 60	Palm hearts, prepared or preserved by vinegar or acetic acid		X	
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	S		X
2004	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of 2006	S		X
2005	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of	S		X

<sup>24</sup> The specific duty for products of CN code 1704 10 91 and 1704 10 99 originating in a country that according to Annex I benefits from the special arrangements to combat drug production and trafficking is limited to 16 % of the customs value

CN Code	Description	G	E	D
	2006			
2006	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	S		X
2007 10	Homogenised preparations of jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	S		X
2007 91	Citrus fruit	S		X
	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:			
2008 11	Groundnuts	S		X
2008 19	Nuts and other seeds, other than groundnuts	S		X
2008 20 19 2008 20 39	Pineapples containing added spirit	NS NS		
2008 20 51 2008 20 59 2008 20 71 2008 20 79 2008 20 91 2008 20 99	Pineapples not containing added spirit	S S S S S S		X X X X X X
2008 30 11 2008 30 31 2008 30 39	Citrus fruit containing added spirit	S S S		X X X
2008 30 51 2008 30 55 2008 30 59 2008 30 71 2008 30 75 2008 30 79 2008 30 91 2008 30 99	Citrus fruit not containing added spirit	S S S S S S S S		X X X X X X X X
2008 40 11 2008 40 21 2008 40 29 2008 40 39	Pears containing added spirit	S S S S		X X X X
2008 60 11 2008 60 31 2008 60 39	Cherries containing added spirit	S S S		X X X
2008 60 59 2008 60 69 2008 60 79 2008 60 99	Cherries not containing added spirit	S S S S		X X X X
2008 70 11 2008 70 31 2008 70 39 2008 70 59	Peaches containing added spirit	S S S S		X X X X

CN Code	Description	G	E	D
ex2008 80	Strawberries, excluding products of 2008 80 19	S		X
2008 91 00	Palm hearts	S	X	X
ex2008 92	Mixtures, excluding products of 2008 92 16 and 2008 92 18	S		X
2008 99 11	Other mixtures containing added spirit	S		X
2008 99 19		S		X
2008 99 23		S		X
2008 99 25		S		X
2008 99 26		S		X
2008 99 28		S		X
2008 99 36		S		X
2008 99 38		S		X
2008 99 40		S		X
2008 99 43		Other mixtures not containing added spirit	S	
2008 99 45	S			X
2008 99 46	S			X
2008 99 47	S			X
2008 99 49	S			X
2008 99 53	S			X
2008 99 55	S			X
2008 99 61	S			X
2008 99 62	S			X
2008 99 68	S			X
2008 99 72	S			X
2008 99 74	S			X
2008 99 79	S			X
2008 99 85	S			X
2008 99 91	S			X
2008 99 99	S			X
2009 11 19	Frozen orange juice	S		X
2009 11 91		S		X
2009 11 99		S		X
2009 19 19	Orange juice, other than frozen	S		X
2009 19 91		S		X
2009 19 99		S		X
2009 20 19	Grapefruit juice	S		X
2009 20 91		S		X
2009 20 99		S		X
2009 30 19	Juice of any other single citrus fruit	S		X
2009 30 31		S		X
2009 30 39		S		X
2009 30 51		S		X
2009 30 55		S		X
2009 30 59		S		X
2009 30 91		S		X
2009 30 95		S		X
2009 30 99		S		X
2009 40 19		Pineapple juice	S	
2009 40 30	S			X
2009 40 91	S			X

CN Code	Description	G	E	D
2009 40 93		S		X
2009 40 99		S		X
2009 70 19	Apple juice	S		X
2009 70 30		S		X
2009 70 91		S		X
2009 70 93		S		X
2009 70 99		S		X
2009 80 19	Juice of any other single fruit or vegetable	S		X
2009 80 36		S		X
2009 80 38		S		X
2009 80 50		S		X
2009 80 61		S		X
2009 80 63		S		X
2009 80 69		S		X
2009 80 71		S		X
2009 80 73		S		X
2009 80 83		S		X
2009 80 84		S		X
2009 80 86		S		X
2009 80 88		S		X
2009 80 89		S		X
2009 80 95		S		X
2009 80 96		S		X
2009 80 97		S		X
2009 80 99		S		X
2009 90 19	Mixtures of juices	S		X
2009 90 29		S		X
2009 90 39		S		X
2009 90 41		S		X
2009 90 49		S		X
2009 90 51		S		X
2009 90 59		S		X
2009 90 71		S		X
2009 90 73		S		X
2009 90 79		S		X
2009 90 92		S		X
2009 90 94		S		X
2009 90 95		S		X
2009 90 96		S		X
2009 90 97		S		X
2009 90 98		S		X
ex Chapter 21	MISCELLANEOUS EDIBLE PREPARATIONS, excluding products of 2106 90 30, 2106 90 51, 2106 90 55 and 2106 9059			X
2101 11	Extracts, essences and concentrates of coffee	S		X
2101 12	Preparations with a basis of extracts, essences or concentrates of coffee or with a basis of coffee	S		X

CN Code	Description	G	E	D
2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	S		X
2102 10	Active yeasts	S		X
2102 20 11	Inactive yeasts, in tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	S		X
2102 20 19	Other inactive yeasts	NS		
2102 30 00	Prepared baking powders	S		X
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	S		X
2104	Soups and broths and preparations thereof; homogenised composite food preparations	S		X
2105 00	Ice-cream and other edible ice	S		X
2106 90 10	Cheese fondues	S <sup>20</sup>		X
2106 90 20	Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	S		X
2106 90 92	Other than flavoured or coloured sugar syrups	S		X
2106 90 98		S		X
ex Chapter 22	BEVERAGES, SPIRITS AND VINEGAR, excluding products of 2204 10 11 to 2204 30 10, 2206 00 10 and 2208 40			X
2202 10 00	Waters, including mineral waters and aerated waters, containing added sugar or sweetening matter or flavoured	S		X
2202 90	Other non-alcoholic beverages	S		X
2203 00	Beer made from malt	NS		
2205	Vermouths and other wine of fresh grapes flavoured with plants or aromatic substances	S		X
2206	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	S		X
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	S <sup>25</sup>		X
2208 90 91	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume	S <sup>25</sup>		X
2208 90 99		S <sup>25</sup>		X
2209	Vinegar and substitutes for vinegar obtained from acetic acid	S		X
	Bran, sharps and other residues, whether or not in the form of pellets, derived from the milling, sifting or other working of leguminous plants:			

<sup>25</sup> The tariff reduction referred to in Article 7 (2) and (3) and in Article 8 (1) for products of 2207, 2208 90 91 and 2208 90 99 is 15% of the Common Customs Tariff duty.

CN Code	Description	G	E	D
2302 50 00	Of leguminous plants	S		X
2307 00 19	Other wine lees	S		
	Vegetable materials and vegetable waste, vegetable residues and by-products, of a kind used in animal feeding, not elsewhere specified or included:			
2308 90 19	Other grape marc	S		
2308 90 90	Other	NS		
2309 10 90	Dog or cat food put up for retail sale, other than containing starch, glucose syrup, maltodextrine or maltodextrine syrup of 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products	S		X
	Other preparations of a kind used in animal feeding:			
2309 90 10	Fish or marine mammal solubles	NS		
2309 90 91	Beetpulp with added molasses	S		X
2309 90 93	Premixtures	S		X
2309 90 95	Other	S		X
2309 90 97		S		X
Chapter 24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	S		X
2519 90 10	Magnesium oxide, other than calcined natural magnesium carbonate	NS		
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of 2825	NS		
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	NS		
Chapter 27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES	NS		
2801	Fluorine	NS		
2802	Sulphur, sublimed or precipitated; colloidal sulphur	NS		
2804	Hydrogen, rare gases and other non-metals, excluding products of 2804 69 00	NS		
2806	Hydrogen chloride; chlorosulphuric acid	NS		
2807	Sulphuric acid; oleum	NS		
2808 00 00	Nitric acid; sulphonitric acids	NS		
2809	Disphosphorus pentoxide; phosphoric acid and polyphosphoric acids	NS		
2810 00	Oxides of boron; boric acids	NS		
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals	NS		
2812	Halides and halide oxides of non-metals	NS		
2813	Sulphides of non-metals; commercial phosphorus trisulphide	NS		
2814	Ammonia, anhydrous or in aqueous solution	S		X
2815	Sodium hydroxide (caustic soda); potassium hydroxide	S		X

CN Code	Description	G	E	D
	(caustic potash); peroxides of sodium or potassium			
2817 00 00	Zinc oxide; zinc peroxide	S		X
2818 10	Artificial corundum, whether or not chemically defined	S		X
2819	Chromium oxides and hydroxides	S		X
2820	Manganese oxides	S		X
2823 00 00	Titanium oxides	S		X
ex 2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other oxides, hydroxides and peroxides, excluding products of 2825 10 00 and 2825 80 00	NS		
2825 10 00	Hydrazine and hydroxylamine and their inorganic salts	S		X
2825 80 00	Antimony oxides	S		X
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	NS		
ex 2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromides oxides; iodides and iodide oxides, excluding products of 2827 10 00 and 2827 32 00	NS		
2827 10 00	- Ammonium chloride	S		X
2827 32 00	- Aluminium chloride	S		X
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites	NS		
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	NS		
ex 2830	Sulphides; polysulphides, excluding products of 2830 10 00	NS		
2830 10 00	- Sodium sulphides	S		X
2831	Dithionites and sulphonylates	NS		
2832	Sulphites; thiosulphates	NS		
2833	Sulphates; alums; peroxosulphates	NS		
Ex 2834	Nitrites; nitrates, excluding products of 2834 10 00	NS		
2834 10 00	Nitrites	S		X
2835	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates	S		X
ex 2836	Carbonates; peroxocarbonates; commercial ammonium carbonate containing ammonium carbamate, excluding products of 2836 20 00, 2836 40 00 and 2836 60 00	NS		
2836 20 00	- Disodium carbonate	S		X
2836 40 00	- Potassium carbonates	S		X
2836 60 00	- Barium carbonate	S		X
2837	Cyanides, cyanide oxides and complex cyanides	NS		
2838 00 00	Fulminates, cyanates and thiocyanates	NS		
2839	Silicates; commercial alkali metal silicates	NS		
2840	Borates; peroxoborates	NS		
ex 2841	Salts of oxometallic or peroxometallic acids, excluding products of 2841 61 00	NS		
2841 61 00	Potassium permanganate	S		X
2842	Other salts of inorganic acids or peroxyacids, excluding azides	NS		

CN Code	Description	G	E	D
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	NS		
ex 2844 30 11	Other than unwrought cermets, waste and scrap of uranium depleted in U 235	NS		
ex 2844 30 51	Other than unwrought cermets, waste and scrap of thorium	NS		
2845 90 90	Other, than deuterium and compounds thereof; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products	NS		
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	NS		
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	NS		
2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	NS		
ex 2849	Carbides, whether or not chemically defined, excluding products of 2849 20 00 and 2849 90 30	NS		
2849 20 00	Carbides of silicon	S		X
2849 90 30	Carbides of tungsten	S		X
ex 2850	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of 2849, excluding products of 2850 00 70	NS		
2850 00 70	Silicides	S		X
2851 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	NS		
2901	Acyclic hydrocarbons	NS		
2903	Halogenated derivatives of hydrocarbons	S		X
2904 10 00	Derivatives containing only sulpho groups, their salts and ethyl esters	NS		
2904 20 00	Derivatives of hydrocarbons, containing only nitro or only nitroso groups	S		X
2904 90	Other derivatives	NS		
ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2905 43 00, 2904 44 and 2905 45 00	S		X
2905 45 00	Glycerol	NS		
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS		
2907 11 00	Monophenols	NS		
2907 12 00		NS		
2907 13 00		NS		
2907 14 00		NS		
2907 15 90	Naphthols and their salts other than 1-Naphtol:	S		X
2907 19 00	Other	NS		
2907 21 00	Polyphenols	NS		
2907 22 10	Hydroquinone (quinol)	S		X
2907 22 90	Other	NS		

CN Code	Description	G	E	D
2907 23 00	Polyphenols	NS		
2907 29 00		NS		
2907 30 00	Phenol-alcohols	NS		
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	NS		
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	S		X
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS		
2911 00 00	A acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS		
ex 2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde, excluding products of 2912 41 00	NS		
2912 41 00	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	S		X
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of 2912	NS		
ex 2914	Ketones and quinones, whether or not with oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2914 11 00, 2914 21 00 and 2914 22 00	NS		
2914 11 00	Acetone	S		X
2914 21 00	Camphor	S		X
2914 22 00	Cyclohexanone and methylcyclohexanones	S		X
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	S		X
2916 11 10	Acrylic acid	S		X
2916 11 90	Salts of acrylic acid	NS		
2916 12	Esters of acrylic acid	S		X
2916 13 00	Methacrylic acid and its salts	NS		
2916 14	Esters of methacrylic acid	S		X
2916 15 00	Oleic, linoleic or linolenic acids, their salts and esters	NS		
2916 19	Other	NS		
2916 20 00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	NS		
2916 31 00	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	NS		
2916 32		NS		
2916 39 00		NS		
ex 2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2917 11 00, 2917 12 10, 2917 14 00, 2917 32 00, 2917 35 00 and	NS		

CN Code	Description	G	E	D
	2917 36 00			
2917 11 00	Oxalic acid, its salts and esters	S		X
2917 12 10	Adipic acid, and its salts	S		X
2917 14 00	Maleic anhydride	S		X
2917 32 00	Dioctyl orthophthalates	S		X
2917 35 00	Phthalic anhydride	S		X
2917 36 00	Terephthalic acid and its salts	S		X
ex 2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2918 14 00, 2918 15 00, 2918 21 00, 2918 22 00 and 2918 29 10	NS		
2918 14 00	Citric acid	S		X
2918 15 00	Salts and esters of citric acid	S		X
2918 21 00	Salicylic acid and its salts	S		X
2918 22 00	O-Acetylsalicylic acid, its salts and esters	S		X
2918 29 10	Sulfosalicylic acids, hydroxynaphthoic acids; its salts and esters	S		X
2919 00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphanoted, nitrated or nitrosated derivatives	NS		
2920	Esters of other inorganic acids and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	NS		
2921	Amino-function compounds	S		X
2922	Oxygen-function amino-compounds	S		X
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids	NS		
2924 10 00	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	S		X
2924 21	Ureines and their derivatives; salts thereof	S		X
2924 29 30	Paracetamol (INN)	S		X
2924 29 90	Other carboxamide-function compounds	S		X
2925	Carboxyimide-function compounds and imine-function compounds	NS		
ex 2926	Nitrile-function compounds, excluding products of 2926 10 00	NS		
2926 10 00	Acrylnitrile	S		X
2927 00 00	Diazo-, azo- or azoxy-compounds	S		X
2928 00 90	Organic derivatives of hydrazine	NS		
2929 10	Isocyanates	S		X
2930 10 00	Organo-sulphur compounds	NS		
2930 20 00		NS		
2930 30 00		NS		
2930 40 90	Organo-sulphur compounds	S		X
2930 90 12		S		X
2930 90 14		S		X
2930 90 16		S		X

CN Code	Description	G	E	D
2930 90 20		S		X
2930 90 70		S		X
2931 00	Other organo-inorganic compounds	NS		
ex 2932	Heteroclyte compounds with oxygen hetero-atoms only, excluding products of 2932 12 00, 2932 13 00 and 2932 21 00	NS		
2932 12 00	2-Furaldehyde (furfural)	S		X
2932 13 00	Furfurylic alcohol and tetrahydrofurfurylic alcohol	S		X
2932 21 00	Coumarin, methylcoumarins and ethylcoumarins	S		X
ex 2933	Heterocyclic compounds with nitrogen hetero-atoms only, excluding products of 2933 61 00	NS		
2933 61 00	Melamine	S		X
2934	Nucleic acids and their salts; other heterocyclic compounds	NS		
2935 00 90	Sulphonamides	S		X
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	NS		
2940 00 10	Rhamnose, raffinose and mannose	NS		
2940 00 90	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of 2937, 2938 or 2939, other than rahnnose, raffinose and mannose	S		X
2941 20 30	Dihydrostreptomycin, its salts, esters and hydrates	NS		
2942 00 00	Other organic compounds	NS		
3102	Mineral or chemical fertilisers, nitrogenous	S		X
3103 10	Superphosphates	S		X
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	S		X
ex 3201 90 90	Tanning extracts of vegetable origin; tannins and their salts, ethers, esthers and other derivatives excluding tanning extracts of eucalyptus, tannings extracts derived from gambier and myrobalan fruits and other tanning extracts of vegetable origin	NS		
3203 00 90	Colouring matter of animal and preparations based thereon	NS		
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	S		X
3205 00 00	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	NS		
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined	S		X
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes, liquid	NS		

CN Code	Description	G	E	D
	lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes			
3208	Paint and varnishes based on synthetic polymer or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter	NS		
3209	Paints and varnishes based on synthetic polymer or chemically modified natural polymers, dispersed or dissolved in a aqueous medium	NS		
3210 00	Other paints and varnishes; prepared water pigments of a kind used for finishing leather	NS		
3211 00 00	Prepared driers	NS		
3212	Pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in manufacture of paints; stamping foils; dyes and other colouring matter put up in forms or packings for retail sale	NS		
3213	Artists' students' or sign board painter's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	NS		
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like	NS		
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid	NS		
Chapter 33	ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS	NS		
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	NS		
3501	Casein, caseinates and other casein derivatives; casein glues	S		X
3502 90 90	Albuminates and other albumin derivatives	NS		
3503 00	Gelatine sheets, whether or not surface-worked and gelatine derivatives; isinglass; other glues of animal origin, excluding casein glues of 3501	NS		
3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	NS		
3505 10 50	Starches, esterified or etherified	NS		
3506	Prepared glues and other prepared adhesives, not elsewhere	NS		

CN Code	Description	G	E	D
	specified or included; products suitable for use as glues or adhesives, not exceeding a net weight of 1 kg			
3507	Enzymes; prepared enzymes not elsewhere specified or included	S		X
Chapter 36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	NS		
Chapter 37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	NS		
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures	NS		
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black	S		X
3803	Tall oil, whether or not refined	NS		
3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of 3803	NS		
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by distillation or other treatment of coniferous woods; crude dipentene; sulphiteturpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	NS		
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	NS		
3807 00	Wood tar; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	NS		
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles	NS		
ex 3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations, of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, excluding products of 3809 10	NS		
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	NS		
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils or for other liquids used for the same purposes as mineral oils	NS		

CN Code	Description	G	E	D
3812	Prepared rubber accelerators; compounds plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilisers for rubber or plastics	NS		
3813 00 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	NS		
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	NS		
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	NS		
3816 00 00	Refractory cements, mortars, concretes and similar compositions, other than products of 3801	NS		
3817	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of 2707 and 2902	S		X
3819 00 00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	NS		
3820 00 00	Anti-freezing preparations and prepared de-icing fluids	NS		
3821 00 00	Prepared culture media for development of micro-organisms	NS		
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	S		X
ex 3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries, not elsewhere specified or included, excluding products of 3824 60	NS		
3901	Polymers of ethylene, in primary forms,	S		X
3902	Polymers of propylene or other olefins, in primary forms	S		X
3903	Polymers of styrene, in primary forms	S		X
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	S		X
3905	Polymers of vinyl acetate or other vinyl esters, in primary forms; other vinyl polymers in primary forms	NS		
3906 10 00	Polymethyl methacrylate	S		X
3906 90	Other acrylic polymers in primary forms	NS		
Ex 3907	Polycetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms, excluding products of 3907 10 00, 3907 60 00 and 3907 99	NS		
3907 10 00	Polyacetals	S		X
3907 60 00	Polyethylene terephthalate	S		X
3907 99	Other polyesters, other than unsaturated	S		X
3908	Polyamides in primary form	S		X
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms	NS		
3910	Silicones in primary forms	NS		
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in	NS		

CN Code	Description	G	E	D
	note 3 to this chapter, not elsewhere specified or included, in primary forms			
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	NS		
3913	Natural polymers and modified natural polymers, not elsewhere specified or included, in primary forms	NS		
3914	Ion-exchangers based on polymers of 3901 to 3913, in primary forms	NS		
3915	Waste, parings and scrap, of plastic	NS		
3916	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastic	NS		
3917	Tubes, pipes and hoses, and fittings therefor, of plastic	NS		
3918	Floor coverings of plastics, whether or not self-adhesive, in roll or in form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter	NS		
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	NS		
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	S		X
ex 3921	Other plates, sheets, film, foil and strip, of plastics, excluding products of 3921 90 19	NS		
3921 90 19	Other plates, sheets, foil and strip, of plastics other than cellular products, of polyesters, other than corrugated sheets and plates	S		X
3922	Baths, shower-bath, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	NS		
ex 3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics, excluding products of 3923 21 00	NS		
3923 21 00	Sacks and bags (including cones) of ethylene polymers	S		X
3924	Tableware, kitchenware, other household articles and toilets articles, of plastics	NS		
3925	Builders' ware of plastics, not elsewhere specified or included	NS		
3926	Other articles of plastics and articles of other materials of 3901 to 3914	NS		
ex Chapter 40	RUBBER AND ARTICLES THEREOF, excluding products of 4010	NS		
4010	Conveyor or transmission belts or belting, of vulcanised rubber	S		X

CN Code	Description	G	E	D
ex 4104	Leather of bovine or equine animals, without hair on, other than leather of 4108 or 4109, excluding products of 4104 10 91	S		X
4105 20 00	Sheep or lamb skin leather, parchment-dressed or prepared after tanning, without wool on, other than leather of 4108 or 4109	S		X
4106 20 00	Parchment-dressed or prepared after tanning	S		X
ex 4107	Leather of other animals, without hair on, other than leather of 4108 or 4109, excluding products of 4107 10 10, 4107 29 10 and 4107 90 10	NS		
4108 00	Chamois leather	S		X
4109 00 00	Patent leather and patent laminated leather; metallised leather	S		X
4111 00 00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	S		X
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	NS		
4202	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	S		X
4203	Articles of apparel and clothing accessories, of leather or of composition leather	S		X
4204 00	Articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	NS		
4205 00 00	Other articles of leather or of composition leather	NS		
4206	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	NS		
Chapter 43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	NS		
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm	NS		
4407 24	Virola, mahogany imbuia and balsa		X	
4407 25	Dark red meranti, light red meranti and meranti bakau		X	
4407 26	White lauan, white meranti, white seraya, yellow meranti and alan		X	

CN Code	Description	G	E	D
4407 29	Keruning, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para and palissandre de Rose		X	
4408	Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm	NS		
4408 31	Dark red meranti and meranti bakau		X	
4408 39	Other		X	
4410	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	S		X
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	S		X
4412	Plywood, veneered panels and similar laminated wood	S		X
4412 13	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm, with at least one outer ply of tropical wood specified in subheading note 1 to this chapter		X	
4412 22	Other, with at least one outer ply of non-coniferous wood, with at least one ply of tropical wood specified in subheading note 1 to this chapter		X	
4412 92	Other, with at least one outer ply of tropical wood specified in subheading note 1 to this chapter		X	
4414 00 10	Wooden frames for paintings, photographs, mirrors or similar objects, of tropical wood, as specified in additional note 2 to this chapter	NS	X	
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets and other load boards, of wood; pallet collars of wood	NS		
4418 10	Builders' joinery or carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes	S		X
4418 20 10		S		X
4418 30 10		S		X
4418 10 10	Windows, frenchwindows and their frames of tropical wood, as specified in additional note 2 to this chapter		X	
4418 20 10	Doors and their frames and thresholds, of tropical wood, as specified in additional note 2 to this chapter		X	
4420 10 11 ex 4420 90 10 4420 90 91	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling within Chapter 94	S S S	X X X	X X X
ex Chapter 45	CORK AND ARTICLES OF CORK, excluding products of 4503	NS		
4503	Articles of natural cork	S		X
Chapter 46	MANUFACTURES OF STRAW, OF ESPARTO OR OF	S		X

CN Code	Description	G	E	D
	OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK			
4601 20 90	Mats matting and screens of vegetable materials, other than plaits or similar products of 4601 10		X	
ex Chapter 48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD, excluding products of 4820 10 30	NS		
4820 10 30	Notebooks, letter pads and memorandum pads	S		X
4903 00 00	Children's picture, drawing or colouring books	S		X
4905 10 00	Globes	S		X
4908	Transfers (decalcomanias)	S		X
4909 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	S		X
4910 00 00	Calendars of any kind, printed, including calendar blocks	S		X
4911	Other printed matter, including printed pictures and photographs	S		X
Chapter 50	SILK	S <sup>26</sup>		X
ex Chapter 51	WOOL, FINE OR COARSE ANIMAL HAIR; YARN AND WOVEN FABRICS, excluding products of 5105	S <sup>26</sup>		X
Chapter 52	COTTON	S <sup>26</sup>		X
Chapter 53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	S <sup>26</sup>		X
Chapter 54	MAN-MADE FILAMENTS	S <sup>26</sup>		X
Chapter 55	MAN-MADE STAPLE FIBRES	S <sup>26</sup>		X
Chapter 56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF	S <sup>26</sup>		X
Chapter 57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS	S <sup>26</sup>		X

<sup>26</sup> The tariff reduction referred to in Article 7 (2) and (3) and Article 8 (1) for products of this chapter is 30% of the Common Customs Tariff duty.

CN Code	Description	G	E	D
Chapter 58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY	S <sup>26</sup>		X
Chapter 59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	S <sup>26</sup>		X
Chapter 60	KNITTED OR CROCHETED FABRICS	S <sup>26</sup>		X
Chapter 61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	S <sup>26</sup>		X
Chapter 62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	S <sup>26</sup>		X
Chapter 63	OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES	S <sup>26</sup>		X
Chapter 64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	S		X
Chapter 65	HEADGEAR AND PARTS THEREOF	NS		
Chapter 66	UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT STICKS, WHIPS, RIDING CROPS AND PARTS THEREOF	S		X
Chapter 67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS, ARTICLES OF HUMAN HAIR	NS		
Chapter 68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	NS		
Chapter 69	CERAMIC PRODUCTS	S		X
Chapter 70	GLASS AND GLASSWARE	S		X
ex Chapter 71	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN, excluding products of 7117	NS		
7117	Imitation jewellery	S		X
ex Chapter 72	IRON AND STEEL, excluding products of 7202	NS		

CN Code	Description	G	E	D
7202	Ferro-alloys	S		X
Chapter 73	ARTICLES OF IRON AND STEEL	NS		
Chapter 74	COPPER AND ARTICLES THEREOF	S		X
Chapter 75	NICKEL AND ARTICLES THEREOF	NS		
ex Chapter 76	ALUMINIUM AND ARTICLES THEREOF, excluding products of 7601	S		X
ex Chapter 78	LEAD AND ARTICLES THEREOF, excluding products of 7801	S		X
ex Chapter 79	ZINC AND ARTICLES THEREOF, excluding products of 7901 and 7903	S		X
ex Chapter 81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF, excluding products of 8101 10 00, 8101 91 10, 8102 10 00, 8102 91 10, 8104 11 00, 8104 19 00, 8107 10 10, 8108 10, 8109 10 10, 8110 00 11, 8112 20 31, 8112 30 20, 8112 91 and 8113 00 20	S		X
Chapter 82	TOLLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	S		X
Chapter 83	MISCELLANEOUS ARTICLES OF BASE METAL	S		X
ex Chapter 84	NUCLEAR REACTORS, BOILERS, MACHINERY APPLIANCES; PARTS THEREOF, excluding products of 8401 10 00 and 8407 21 10	NS		
8401 10 00	Nuclear reactors	S		X
8407 21 10	Marine propulsion engines, outboard motors, of a cylinder capacity not exceeding 325 cm <sup>3</sup>	S		X
ex Chapter 85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES, excluding products of 8516 50 00, 8519, 8520 32 99, 8520 39 90, 8521, 8525, 8527, ex 8528, 8529, 8540 11 and 8540 12	NS		
8516 50 00	Microwave ovens	S		X
8519	Turntables (record decks), record-players, cassette-players and other sound-producing apparatus, not incorporating a	S		X

CN Code	Description	G	E	D
	sound-recording device			
8520 32 99	Digital audio type, other than cassette-type	S		X
8520 39 90	Magnetic tape-recorders and other sound-recording apparatus, other than using tapes on reels, allowing sound recording or reproduction either at a single speed of 19 cm per second or at several speeds if those comprise only 19 cm per second and lower speeds	S		X
8521	Video recording or reproducing apparatus, whether or not incorporating a video turner	S		X
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, still image video cameras and other video camera recorders	S		X
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	S		X
ex 8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, excluding products of 8528 13 00, video monitors and video projectors	S		X
8529	Parts suitable for use solely or principally with the apparatus of 8525 to 8528	S		X
8540 11 8540 12	Cathode ray television picture tubes, including video monitor cathode-ray tubes	S S		X X
Chapter 86	RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS	NS		
8702	Motor vehicles for the transport of 10 persons or more, including the driver	S		X
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 8702), including station wagons and racing cars	S		X
8704 21 8704 22 8704 23 8704 31 8704 32 8704 90 00	Motor vehicles for the transport of goods	S S S S S S		X X X X X X
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire-fighting vehicles,	S		X

CN Code	Description	G	E	D
	concrete-mixer lorries, road-sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)			
8706 00	Chassis fitted with engines, for the motor vehicles of 8701 to 8705	S		X
8707	Bodies (including cabs), for the motor vehicles of 8701 to 8705	S		X
8708	Parts and accessories of the motor vehicles of 8701 to 8705	S		X
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the forgoing vehicles	S		X
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	NS		
8711	Motor-cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars	S		X
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised	S		X
8714	Parts and accessories of vehicles of 8711 to 8713	S		X
8715 00	Baby carriages and parts thereof	NS		
8716	Trailers and semi-trailers, other vehicles not mechanically propelled; parts thereof	NS		
Chapter 88	AIRCRAFT, SPACECRAFT AND PARTS THEREOF	NS		
Chapter 89	SHIPS, BOATS AND FLOATING STRUCTURES	NS		
Chapter 90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	S		X
Chapter 91	CLOCKS AND WATCHES AND PARTS THEREOF	S		X
Chapter 92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	NS		
ex Chapter 94	FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS, excluding products of 9405	NS		
ex 9401 50 00	Seats of cane or bamboo		X	
ex 9403 40	Furniture of tropical wood, as specified in subheading note 1		X	

CN Code	Description	G	E	D
	to Chapter 44, of a kind used in the kitchen			
ex 9403 80 00	Furniture of cane or bamboo		X	
ex 9403 90 30 ex 9403 90 90	Parts of furniture of 9403 30, 9403 40, 9403 50, 9403 60 and 9403 80 00, of tropical wood as specified in subheading note 1 to Chapter 44, of bamboo or cane		X X	
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	S		X
ex Chapter 95	TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF, excluding products of 9503	NS		
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	S		X
Chapter 96	MISCELLANEOUS MANUFACTURED ARTICLES	NS		

## **FINANCIAL STATEMENT**

### **TITLE OF ACTION**

Proposal for a regulation applying a scheme of generalised preferences for the period 2002 to 2004.

### **LEGAL BASIS**

Article 133 of the Treaty.

### **OBJECTIVE OF THE ACTION**

The purpose of the regulation is to implement the scheme of generalised preferences in the third part of the ten-year period 1995 to 2004.

### **BUDGETARY COSTS**

The regulation does not entail any expenditure that needs to be entered in the Community budget. Its application will, however, result in a loss of customs revenue. In 1997, when the regulation currently in force was being drafted, the annual customs revenue loss was estimated at €1.6 billion for all products covered by the GSP. However, in 1994 it was €2.5 billion just for industrial products, so in the last few years the loss has tended to get smaller.

This trend is partly the result of the erosion of preferences. Out of a total of some 7 800 tariff lines covered by the scheme when the current regulation came into force, about 1 300 have in the meantime been completely liberalised. The MFN rates for many others have gone down. The new regulation will therefore result in a smaller loss of customs revenue than the regulation currently in force.

In addition, the share of trade that is covered by the GSP but does not benefit from it because it has been graduated, may well increase. At present it includes a little more than a third of eligible trade. According to the latest forecasts, this share could be as much as half, despite the planned strengthening of the rules. The result would be a considerable reduction in the loss of customs revenue.

On the other hand, the proposal incorporates the scheme established by the regulation granting duty-free access without any quantitative restrictions to all products originating in the LDCs, except arms. Hence it also incorporates the financial impact of the regulation - but this will be negligible during the period 2002 to 2004.

Some countries have also expressed their interest in benefiting from the special arrangements for the protection of labour standards. The additional loss of customs revenue that would result from granting these arrangements is not likely to reverse the downward trend in the overall loss.