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Proposal for a
REGULATION (EEC) OF THE COUNCIL

amending Regulation (EEC) No 950/68
on the Common Customs Tariff

(submitted to the Council by the Commission)

COM(76) 394 final.

EXPLANATORY MEMORANDUM

In Regulation (EEC) No 950/68 of 28 June 1968⁽¹⁾, the Council adopted, as an Annex to that Regulation, the Common Customs Tariff which was in operation on that date, that is to say, taking into account the various Regulations and Decisions then in force as well as Community obligations towards third countries.

Commencing on 1 January 1970, this Regulation has been amended each year by way of an amending Council Regulation in the form of a new Annex comprising the up-dated "Common Customs Tariff".

It will be necessary to take similar action on 1 January 1977.

In order that an up-dated legal text may be made available in the official languages of the Community to Member States and all other users, it is proposed that the Council adopt, pursuant to Articles 28 and 113 of the Treaty, the Common Customs Tariff in the form of a Regulation amending Regulation (EEC) No 950/68 of 28 June 1968.

For practical reasons, only those pages of the Common Customs Tariff - in its present version in the Official Journal - which are to be amended are annexed hereto. In the edition to be published in the Official Journal the Common Customs Tariff will, however, be reproduced in its entirety.

In relation to the text in force on 1 January 1976, the present proposal calls for the following observations :

A. AMENDMENTS ARISING OUT OF INTERNATIONAL OBLIGATIONS

- I. Amendments arising out of the implementation of the negotiations carried out pursuant to Article XXIV, Paragraph 6, of the GATT (Decision of 20 July 1976) (subheading 48.01 C II).

(1) OJ No L 172 of 22 July 1968, page 1

II. Amendment of the conventional rates of duty for lead and zinc resulting from the application of the EEC/Australia Agreement negotiated under Article XXVIII of GATT (Regulation No 3327/75).

B. AUTONOMOUS AMENDMENTS

I. Amendments arising from other Community Acts

These are tariff amendments arising from certain Regulations on common organisation of markets already in force or entering into force on 1 January 1977.

These amendments affect the following Chapters :

- Chapter 15 (Regulation No 3366/75)
- Chapter 4 (Regulation No 561/76)
- Chapters 1, 11, 17 and 23 (Regulation No 832/76)
- Chapters 20 and 23 (Regulation No 1160/76)
- Chapter 20 (Regulation No 1165/76)
- Chapter 22 (Regulation No 1167/76)

II. Proposed amendments

a) The proposed autonomous amendments are few in number and are intended merely to clarify the text and to ensure closer alignment between the various versions of the Common Customs Tariff. These amendments, which sometimes vary with the language, mainly affect :

- Preliminary provisions of the CCT : Section I, General Rule B 2
- Chapter 26, Note 1 e)
- Chapter 27 : - Additional Notes
 - 27.16
- 28.01 D
- 28.50
- 28.51

- 35.02
- 38.07 A and B
- 42.04
- Section XI, Note 5 (a)
- 55.07
- 56.07 A
- 58.08
- Section XVI, Note 1 (b)
- 90.19 A I
- 98.03 A
- 98.05 A I

b) Amendments correcting certain printing errors :

Headings Nos 29.19, 29.23, 57.10, 95.05 to 95.08.

C. The particular case of the definition of newsprint : waterlining
(Additional Note to Chapter 48)

As regards this question and in accordance with the request made by the Council's Economic Questions Group, the Commission held a meeting on 24 June 1976 which brought together representatives of Community producers and users of newsprint.

At the meeting, it was recalled that, due to a world shortage existing at the time, the Council first decided in 1974 to admit newsprint under the tariff quota even though it had not been waterlined and that this derogation had been extended throughout 1975 and 1976 for the same reasons.

Certain delegates took the view that the shortage no longer existed and that there should be a return to the full CCT definition of newsprint.

Other delegates took the opposite view that to revert to the CCT definition of newsprint could result in a shortage of waterlined newsprint.

The meeting also revealed that, although both producers and users agreed that an effective control should operate, they could not agree as to the kind of control. The producers, in effect, stressed their support for waterlining imported newsprint. However, with a view to avoiding the inconvenience which, in the users' view, arises from waterlining, the producers declared themselves ready to consider its replacement by optical (or chemical) marking which is currently the subject of tests. The users, for their part, are for the time being prepared to accept only accounting, stock, etc., controls at their premises of the kind which it is envisaged to introduce in a Commission Regulation on end-use. Controls of a broadly similar kind are already being applied satisfactorily by particular Member States.

This question has also again been raised at a meeting of the Joint Panel of Government Experts on the C.C.T. and it appeared that all delegations, except the Italian, advocated or were prepared to accept a definition in the CCT of newsprint which omitted the waterline criterion. This course does not thus enjoy the unanimous support required by Article 28 of the Treaty.

However, the Commission regards it as desirable that waterlining should not be reintroduced as from 1 January 1977. The Commission wishes moreover to invite the Council to give consideration to one of the following solutions :

- a) to maintain the present practice which is to extend the benefit of the tariff quota to the paper in question without waterlines; or preferably
- b) to suspend temporarily the waterlining requirement - for example for a period of two years - by means of a suitable note in the C.C.T.

The Commission expresses a preference for solution b) which would surmount a number of difficulties which have arisen in relation to solution a). The Commission proposes also that, during the period of any suspension, it would be necessary to see whether such a measure affected the interests of the producers in the Community and whether customs control, not based on waterl could be regarded as satisfactory in all Member States.

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Proposal for a
REGULATION (EEC) OF THE COUNCIL
amending Regulation (EEC) No 950/68
on the Common Customs Tariff

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and
in particular Articles 28 and 113 thereof;

Having regard to the proposal from the Commission;

Whereas, under the agreement signed with third countries as a result
of the negotiations carried out pursuant to Article XXIV Paragraph 6
of the General Agreement on Tariffs and Trade, as concluded by the
Council decision of 20 July 1974, the European Economic Community
has undertaken to reduce or amend customs duties for various products;
whereas for a certain range of products the reduction or amendment of
the customs duty shall apply on 1 July 1977; whereas it is expedient,
therefore, in order to ensure uniform application of the Common
Customs Tariff, to specify in Council Regulation (EEC) No 950/68⁽¹⁾ of
28 June 1968 on the Common Customs Tariff, as last amended by Regula-
tion (EEC) No/76⁽²⁾, the conventional duties applicable to
those products;

Whereas for certain headings or Chapter Notes it is necessary to
introduce amendments with the object of ensuring uniform application
of the Common Customs Tariff; whereas, moreover, a certain number of
drafting amendments are justified for the purpose of improving the
Common Customs Tariff;

Whereas certain Regulations on the common organisation of agricultural
markets provide that the tariff nomenclature resulting from their
application shall be included in the Common Customs Tariff and/or amend
customs duties; whereas it is therefore appropriate to include in this

(1) OJ No L 172 of 22.7.1968, p. 1

(2) OJ No L ... of, p.

Regulation all the amendments resulting from Regulations adopted under the common agricultural policy;

Whereas it is appropriate, for the sake of clarity, to bring the whole of the Common Customs Tariff up to date; whereas, for this purpose, it is necessary to collect in a single text not only the parts which are amended as from 1 January 1977 but also the parts which have already been amended and those which remain unchanged;

Whereas, although temporary tariff amendments and the preferential systems resulting from the various Acts adopted by the Community form an integral part of the Common Customs Tariff, it seems appropriate not to include them in this Regulation;

Whereas this Regulation does not apply to products covered by the Treaty establishing the European Coal and Steel Community although the nomenclature and the conventional duties for these products are included, for information purposes, in the Schedule of Duties in order to make the latter easier to understand,

HAS ADOPTED THIS REGULATION :

Article 1

The Annex headed "Common Customs Tariff" to Regulation (EEC) No 950/68 is hereby replaced by the Annex appended to this Regulation.

Article 2

This Regulation shall enter into force on 1 January 1977.

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

Done at

For the Council
The President

HILLMAN

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ANNEX

COMMON CUSTOMS TARIFF

(1)

B. General rules concerning duties

1. The customs duties applicable to imported goods originating in countries which are Contracting Parties to the General Agreement on Tariffs and Trade or with which the European Economic Community has concluded agreements containing the most favoured nation tariff clause shall be the conventional duties (or duties resulting from conventions) shown in column 4 of the schedule of duties; until such time as a common trade policy enters into force in this respect, these "conventional" rates shall apply to goods other than those referred to above, imported from any third country.

Where no "conventional" duty is shown against a heading or subheading, or where the rate of the "conventional" duty is higher than that of the autonomous duty shown in column 3, duty shall be chargeable at the rate of the autonomous duty.

2. Paragraph 1 shall not apply where special autonomous customs duties are provided for in respect of goods originating in certain countries or where preferential customs duties are applicable in pursuance of agreements.
3. Paragraphs 1 and 2 shall not preclude the Member States from applying customs duties other than those of the Common Customs Tariff where the application of such other duties is justified by Community Law.
4. The duties expressed as percentage rates in columns 3 and 4 are *ad valorem* duties.
5. The letter (L) appearing in column 3 opposite certain headings or subheadings denotes that the goods concerned are subject to levies.
6. The letters "vc" in columns 3 and 4 denote that the goods concerned are chargeable with a "variable component" determined under the regulations relating to trade in certain goods processed from agricultural products.

C. General rules applicable both to nomenclature and to duties

1. Unless provided otherwise, the provisions relating to value for customs purposes shall be applied to determine, in addition to the value for the assessment of *ad valorem* customs duties, the values by reference to which the scope of certain headings or subheadings is defined.
2. The dutiable weight, in the case of goods chargeable by weight, and the weights by reference to which the scope of certain headings or subheadings is defined, shall be taken to be:

(a) in the case of a reference to "gross weight", the aggregate weight of the goods and of all packings thereof;

(b) in the case of a reference to "net weight" or simply to "weight" without qualification, the weight of the goods themselves without packing of any kind.

For the purposes of paragraphs (a) and (b) above, "packing" means any external or internal containers, holders, wrappings or supports, other than transport devices (e.g., transport containers), tarpaulins, tackle or ancillary transport equipment.

3. The unit of account (UA) by reference to which certain specific customs duties are expressed or the scope of certain headings or subheadings is defined has a value of 0.88867088 g of fine gold. The exchange rate to be used in converting the unit of account into Belgian francs, Danish kroner, Dutch guilders, French francs, German marks, Irish pounds, Italian lire, Luxembourg francs or pounds sterling shall be that corresponding to the par value communicated to and recognised by the International Monetary Fund in respect of these currencies.

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1

LIVE ANIMALS

Notes

1. This Chapter covers all live animals except:
 - (a) Fish, crustaceans and molluscs, of headings Nos 03.01 and 03.03;
 - (b) Microbial cultures and other products of heading No 30.02; and
 - (c) Animals of heading No 97.08.
2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

Additional Note

For the purposes of subheading 01.02 A II a), the expression "calves" means animals of the domestic bovine species weighing on the hoof 220 kg or less and not yet having any permanent teeth.

| Heading number | Description | Rate of Duty | |
|----------------|---|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 01.01 | Live horses, asses, mules and hinnies: | | |
| | A. Horses: | | |
| | I. Pure-bred breeding animals (a) | Free | Free |
| | II. For slaughter (a) | 11 | 4 |
| | III. Other | 23 | 18 |
| | B. Asses | 12 | — |
| 01.02 | C. Mules and hinnies | 17 | — |
| | Live animals of the bovine species: | | |
| | A. Domestic species: | | |
| | I. Pure-bred breeding animals (a) | Free | Free |
| | II. Other: | | |
| | a) Calves | 16 (b) + (L) (*) | — |
| | b) Other: | | |

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

(b) This rate is reduced to 4 % in respect of calves of a weight of less than 80 kg, intended for fattening, subject to certain conditions prescribed by Article 11 (as amended) of Regulation (EEC) No 805/68 of the Council of 17 June 1968.

(*) In certain conditions, a levy is applicable in addition to the customs duty.

| Heading number | Description | Rate of Duty | |
|----------------------|--|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 01.02 (continued) | A. II. b): 1. Not yet having any permanent teeth, of a weight of not less than 350 kg but not more than 450 kg in the case of male animals, or of not less than 320 kg but not more than 420 kg in the case of female animals (a).... 2. Other | 16 + (L) (*) 16(c) + (L) (*) | (b) (d) (e) |
| | B. Other | Free | — |
| 01.03 | Live swine: | | |
| | A. Domestic species: | | |
| | I. Pure-bred breeding animals (a) | Free | Free |
| | II. Other: | | |
| | a) Sows having farrowed at least once, of a weight of not less than 160 kg | 16 (L) | — |
| | b) Other | 16 (L) | — |
| | B. Other | Free | — |
| 01.04 | Live sheep and goats: | | |
| | A. Domestic species: | | |
| | I. Sheep: | | |
| | a) Pure-bred breeding animals (a) | Free | Free |
| | b) Other | 15 | — |
| | II. Goats: | | |
| | a) Pure-bred breeding animals (a) | 5 | — |
| | b) Other | 5 | — |
| | B. Other | Free | — |
| 01.05 | Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls: | | |
| | A. Of a weight not exceeding 185 g | 12 (L) | — |
| | B. Other: | | |
| | I. Fowls | 12 (L) | — |
| | II. Ducks | 12 (L) | — |
| | III. Geese | 12 (L) | — |
| | IV. Turkeys | 12 (L) | — |
| | V. Guinea fowls | 12 (L) | — |
| 01.06 | Other live animals: | | |
| | A. Domestic rabbits | 10 | 8 |
| | B. Pigeons | 12 | 10 |
| | C. Other | Free | (f) |

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

(b) The levy shall be established in accordance with the provisions set out in Protocol No 1 appended to the Trade Agreement between the EEC and the Socialist Federal Republic of Yugoslavia.

(c) This rate is reduced to 8 % in respect of young male animals of a weight of not less than 220 kg but not more than 300 kg, intended for fattening, subject to certain conditions prescribed by Article 11 (as amended) of Regulation (EEC) No 805/68 of the Council of 27 June 1968.

(d) A rate of 6% is applicable within the limits of an annual tariff quota, to be granted by the competent authorities of the European Communities, of 20 000 fowls and cows (other than for slaughter) of the following mount on breeds: grey, brown, yellow, spotted Simmental and Pinzgau. Qualification for quota is subject to conditions to be determined by the competent authorities of the Member State of destination.

(e) A rate of 4% is applicable within the limits of an annual tariff quota, to be granted by the competent authorities of the European Communities, of 5 000 bulls, cows and heifers (other than for slaughter) of the following breeds: spotted Simmental, Schwyz and Fribourg. To qualify for the quota, animals of the breeds specified must be covered by the following documents.

— bulls: pedigree certificate;

— cows and heifers: pedigree certificate or herd book entry certificate attesting to the purity of the breed.

(f) See Annex.

(*) in certain conditions, a levy is applicable in addition to the customs duty.

| Heading number | Description | Rate of Duty | |
|----------------|--|-----------------------------|----------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 04.04 | <p>Cheese and curd (a):</p> <p>A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered:</p> <p>I. Of a minimum fat content of 45% by weight, in the dry matter, matured for at least 3 months (b):</p> <p>a) Whole cheeses of a free-at-frontier value per 100 kg net weight of:</p> <p>1. 212-44 UA (*) or more, but less than 232-44 UA (*) 23 (L) (c)</p> <p>2. 232-44 UA (*) or more 23 (L) (c)</p> <p>b) Pieces packed in vacuum or in inert gas:</p> <p>1. With rind on at least one side, of a net weight:</p> <p>aa) Of not less than 1 kg but less than 5 kg and of a free-at-frontier value of not less than 232-44 UA (*) but less than 260-44 UA (*) per 100 kg net weight 23 (L) (c)</p> <p>bb) Of not less than 450 g and of a free-at-frontier value of not less than 260-44 UA (*) per 100 kg net weight .. 23 (L) (c)</p> <p>2. Other, of a net weight of not less than 75 g but not more than 250 g and of a free-at-frontier value of not less than 260-44 UA (*) per 100 kg net weight 23 (L) (c)</p> <p>II. Other 23 (L) —</p> <p>B. Glarus herb cheese (known as Schabziger), made from skimmed milk and mixed with finely-ground herbs (b) 23 (L) 12</p> <p>C. Blue-veined cheese, not grated or powdered 23 (L) —</p> <p>D. Processed cheese, not grated or powdered:</p> <p>I. In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger), put up for retail sale, of a free-at-frontier value of not less than 150 UA per 100 kg net weight and of a fat content, by weight, in the dry matter, not exceeding 56% (b) 23 (L) —</p> <p>II. Other, of a fat content, by weight:</p> <p>a) Not exceeding 36% and of a fat content, by weight, in the dry matter:</p> <p>1. Not exceeding 48% 23 (L) —</p> <p>2. Exceeding 48% 23 (L) —</p> <p>b) Exceeding 36% 23 (L) —</p> | | |

(a) The exchange rate to be applied in converting into national currencies the unit of account referred to in the subdivisions of this heading shall, notwithstanding General Rule C 3 contained in Part I, Section 1, be the representative rate, if such a rate is fixed pursuant to Council Regulation No 129 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy (OJ No 106, 30. 10. 1962, p. 2553/62).

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

(c) See Annex.

(*) For imports into the United Kingdom, this free-at-frontier value shall be reduced by 3-47 UA per 100 kg net.

| Heading number | Description | Rate of Duty | |
|----------------------|---|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 04.04 (continued) | E. Other: I. Not grated or powdered, of a fat content, by weight, not exceeding 40% and a water content, calculated by weight, of the non-fatty matter: a) Not exceeding 47% 23 (L) — b) Exceeding 47% but not exceeding 72%: 1. Cheddar, including Chester: aa) Whole Cheddar cheeses, made from unpasteurised milk, of a minimum fat content of 40% by weight, in the dry matter, matured for at least 9 months and of a free-at-frontier value of not less than 207 UA per 100 kg net weight (b) 23 (L) — bb) Other 23 (L) — 2. Tilsit and Butterkäse, of a fat content, by weight, in the dry matter (b): aa) Not exceeding 48% 23 (L) — bb) Exceeding 48% 23 (L) — 3. Kashkaval (b) 23 (L) — 4. Cheese of sheep's milk or buffalo milk, in containers containing brine, or in sheep or goatskin bottles (b) 23 (L) — 5. Other 23 (L) — c) Exceeding 72%: 1. In immediate packings of a net capacity not exceeding 500 g 23 (L) — 2. Other 23 (L) — II. Other: a) Grated or powdered 23 (L) — b) Other 23 (L) — | | |
| 04.05 | Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not: A. Eggs in shell, fresh or preserved: I. Poultry eggs: a) Eggs for hatching (a) 12 (L) — b) Other 12 (L) — II. Other eggs 12 — B. Eggs, not in shell; egg yolks: I. Suitable for human consumption: a) Eggs, not in shell: 1. Dried 22 (L) — 2. Other 22 (L) — b) Egg yolks: 1. Liquid 22 (L) — 2. Frozen 22 (L) — 3. Dried 22 (L) — II. Other (b) Free Free | | |
| 04.06 | Natural honey | 30 | 27 |
| 04.07 | Edible products of animal origin, not elsewhere specified or included | 12 | — |

(a) Only poultry eggs which fulfil the conditions stipulated by the competent authorities of the European Communities are eligible for entry under this subheading.

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

(h) in the case of other cereal products, at least 95% by weight passes through a silk gauze or man-made textile sieve with an aperture of 1.25 mm.

2. Products from the milling of the cereals of this Chapter which have been pelletised either directly by compression or by the addition of a binder in a proportion of up to 3% by weight are to be classified in subheading 11.02 F.

| Heading number | Description | Rate of Duty | |
|----------------|--|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 11.01 | Cereal flours: | | |
| | A. Wheat or meslin flour..... | 30 (a) (L) | — |
| | B. Rye flour | 8 (L) | — |
| | C. Barley flour | 8 (L) | — |
| | D. Oat flour | 8 (L) | — |
| | E. Maize flour: | | |
| | I. Of a fat content not exceeding 1.5% by weight | 8 (L) | — |
| | II. Other | 8 (L) | — |
| | F. Rice flour | 14 (L) | — |
| | G. Other | 8 (L) | — |
| 11.02 | Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground: | | |
| | A. Cereal groats and cereal meal: | | |
| | I. Wheat: | | |
| | a) Durum wheat | 30 (L) | — |
| | b) Common wheat | 30 (L) | — |
| | II. Rye | 25 (L) | — |
| | III. Barley | 23 (L) | — |
| | IV. Oats | 23 (L) | — |
| | V. Maize: | | |
| | a) Of a fat content not exceeding 1.5% by weight: | | |
| | 1. For the brewing industry (b) | 23 (L) | — |
| | 2. Other | 23 (L) | — |
| | b) Other | 23 (L) | — |

(a) The autonomous duty for flour of meslin (mixed wheat and rye) is 13%.

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

| Heading number | Description | Rate of Duty | |
|----------------------|---|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 11.02 (continued) | A. VI. Rice | 23 (L) | — |
| | VII. Other | 23 (L) | — |
| | B. Hulled grains (shelled or husked), whether or not sliced or kibbled: | | |
| | I. Barley and oats: | | |
| | a) Hulled (shelled or husked): | | |
| | 1. Barley | 23 (L) | — |
| | 2. Oats: | | |
| | aa) Clipped oats | 23 (L) | — |
| | bb) Other | 23 (L) | — |
| | b) Hulled and sliced or kibbled ("Grütze" or "grutten"): | | |
| | 1. Barley | 23 (L) | — |
| | 2. Oats | 23 (L) | — |
| | II. Other cereals: | | |
| | a) Wheat | 30 (L) | — |
| | b) Rye | 25 (L) | — |
| | c) Maize | 23 (L) | — |
| | d) Other | 23 (L) | — |
| | C. Pearled grains: | | |
| | I. Wheat | 30 (L) | — |
| | II. Rye | 25 (L) | — |
| | III. Barley | 23 (L) | — |
| | IV. Oats | 23 (L) | — |
| | V. Maize | 23 (L) | — |
| | VI. Other | 23 (L) | — |
| | D. Grains not otherwise worked than kibbled: | | |
| | I. Wheat | 30 (L) | — |
| | II. Rye | 25 (L) | — |
| | III. Barley | 23 (L) | — |
| | IV. Oats | 23 (L) | — |
| | V. Maize | 23 (L) | — |
| | VI. Other | 23 (L) | — |

| Heading number | Description | Rate of Duty | |
|----------------------|---|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 11.02 (continued) | <p>E. Rolled grains; flaked grains:</p> <p>I. Barley and oats:</p> <p>a) Rolled:</p> <p>1. Barley 23 (L) —</p> <p>2. Oats 23 (L) —</p> <p>b) Flaked:</p> <p>1. Barley 28 (L) —</p> <p>2. Oats 28 (L) —</p> <p>II. Other cereals:</p> <p>a) Wheat 30 (L) —</p> <p>b) Rye 25 (L) —</p> <p>c) Maize 23 (L) —</p> <p>d) Other:</p> <p>1. Flaked rice 23 (L) —</p> <p>2. Other 23 (L) —</p> <p>F. Pellets:</p> <p>I. Wheat 30 (L) —</p> <p>II. Rye 25 (L) —</p> <p>III. Barley 23 (L) —</p> <p>IV. Oats 23 (L) —</p> <p>V. Maize 23 (L) —</p> <p>VI. Rice 23 (L) —</p> <p>VII. Other 23 (L) —</p> <p>G. Germ of cereals, whole, rolled, flaked or ground:</p> <p>I. Wheat 30 (L) —</p> <p>II. Other 30 (L) —</p> | | |
| 11.03 | <p>Flours of the leguminous vegetables falling within heading No 07.05:</p> <p>A. Of peas, beans or lentils 17 12</p> <p>B. Other 12 —</p> | | |

(9)

| Heading number | Description | Rate of Duty | |
|----------------|--|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 11.04 | Flours of the fruits falling within any heading in Chapter 8: | | |
| | A. Of bananas | 17 | — |
| | B. Other | 13 | — |
| 11.05 | Flour, meal and flakes of potato..... | 19 | — |
| 11.06 | Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No 07.06: | | |
| | A. Denatured (a)..... | 28 (L) | — |
| | B. Other: | | |
| | I. For the manufacture of starches (a)..... | 28 (L) | — |
| | II. Other | 28 (L) | — |
| 11.07 | Malt, roasted or not: | | |
| | A. Unroasted: | | |
| | I. Obtained from wheat: | | |
| | a) In the form of flour..... | 20 (L) | — |
| | b) Other | 20 (L) | — |
| | II. Other: | | |
| | a) In the form of flour..... | 20 (L) | — |
| | b) Other | 20 (L) | — |
| | B. Roasted | 20 (L) | — |
| 11.08 | Starches; inulin: | | |
| | A. Starches: | | |
| | I. Maize starch | 27 (L) | — |
| | II. Rice starch | 25 (L) | — |
| | III. Wheat starch | 28 (L) | — |
| | IV. Potato starch | 25 (L) | — |
| | V. Other | 28 (L) | — |
| | B. Inulin | 30 | — |
| 11.09 | Wheat gluten, whether or not dried | 27 (L) | — |

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

(10)

SECTION III

ANIMAL AND VEGETABLE FATS AND OILS
AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL AND VEGETABLE WAXES

CHAPTER 15

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;
PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES

Notes

1. This Chapter does not cover:

- (a) Pig fat or poultry fat of heading No 02.05;
- (b) Cocoa butter (fat or oil) (heading No 18.04);
- (c) Greaves (heading No 23.01) and residues of heading No 23.04;
- (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or
- (e) Factice derived from oils (heading No 40.02).

2. Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues are to be taken to fall in heading No 15.17.

Additional Notes

1. For the purposes of heading No 15.07:

A. Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as "crude" if they have undergone no other processing than:

- decantation within the normal time limits;
- centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any absorption filtering process or any other physical or chemical process);

B. Fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as "crude" when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure;

C. The expression "crude oils" shall be taken to extend to de-gummed soya-bean oil and to cotton seed oil from which the gossypol has been removed.

2. A. For the purposes of subheading 15.07 A, "olive oil" means oil derived solely from the treatment of olives, excluding re-esterified olive oil and mixtures of olive oil with other oils.

B. Subheading 15.07 A 1 a) covers olive oil obtained by refining virgin olive oil, whether or not blended with virgin olive oil, and having the following characteristics:

- (a) a free fatty acid content, expressed as oleic acid, not exceeding 3 %;
- (b) a K_{270} extinction coefficient (absorption under a thickness of 1 cm of a solution of 1 g of oil per 100 ml in iso-octane (2,2,4-trimethylpentane) at a wavelength of 270 nm), higher than 0.25 but not higher than 1.10 and, after treatment of the sample of oil with activated alumina, higher than 0.11;
- (c) an extinction coefficient variation, in the 270 nm range, higher than 0.01 but not higher than 0.16.

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This variation is defined by:

$$\Delta K = K_m - 0.5 (K_{m-4} + K_{m+4}), \text{ where}$$

K_m is the extinction coefficient at the wavelength of the maximum of the absorption curve in the 270 nm range and

K_{m-4} and K_{m+4} are the extinction coefficients at wavelengths 4 nm lower and higher, respectively, than that of K_m ;

(d) no positive reaction of oils from olive residues.

C. Subheading 15.07 A I b) covers olive oil having:

(a) the characteristics mentioned in paragraphs 2 B (a) to (c) and a positive reaction of oils from olive residues; or

(b) the characteristics mentioned in paragraph 2 B (a) and a K_{270} extinction coefficient higher than 1.10 but not higher than 2.00, and an extinction coefficient variation in the 270 nm range not higher than 0.20.

D. For the purposes of subheadings 15.07 A I a) and 15.07 A II a), "virgin olive oil" means natural olive oil obtained exclusively by mechanical processes, including pressure, apart from mixtures, with olive oil obtained otherwise, and having the following characteristics:

(a) a K_{270} extinction coefficient, after treatment of the sample of oil on activated alumina, not higher than 0.11;

in exceptional cases certain oils of high acidity, after being passed over activated alumina, may have a K_{270} extinction coefficient higher than 0.11. In such cases, after neutralisation and decolourisation in the laboratory, they must have the characteristics of the oils falling within subheading 15.07 A I a) of the Common Customs Tariff;

(b) an extinction coefficient variation, in the 270 nm range, not higher than 0.01;

(c) no positive reaction of oils from olive residues.

3. Subheading 15.17 A does not cover:

(a) residues resulting from the treatment of fatty substances containing oil having an iodine index, determined by the Wijs method, without catalyst, lower than 70 or higher than 100;

(b) residues resulting from the treatment of fatty substances containing oil having an iodine index not lower than 70 nor higher than 100, of which the peak area representing the retention volume of β -sitosterol, determined in accordance with the provisions in Annex II of the Regulation mentioned in Additional Note 4 below, is less than 93% of the total sterol peak areas.

4. The analytical methods to be used for determining the characteristics of the products mentioned above are those specified in Annexes I and II to Regulation No. 618/72/CEE.

| Heading number | Description | Rate of Duty | |
|----------------|--|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 15.01 | Lard, other pig fat and poultry fat, rendered or solvent-extracted: | | |
| | A. Lard and other pig fat: | | |
| | I. For industrial uses other than the manufacture of foodstuffs for human consumption (a) | 4 (L) | 3 |
| | II. Other | 20 (L) | — |
| | B. Poultry fat | 18 (L) | 18 |
| 15.02 | Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats: | | |
| | A. For industrial uses other than the manufacture of foodstuffs for human consumption (a) | 2 | Free |
| | B. Other: | | |
| | I. Unrendered fats of bovine cattle; rendered or solvent-extracted fats (including "premier jus") obtained from those fats | 10 | 7 |
| | II. Unrendered fats of sheep; rendered or solvent-extracted fats (including "premier jus") obtained from those fats | 10 | 7 |
| | III. Other | 10 | 7 |

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

| Heading number | Description | Rate of Duty | |
|----------------|--|--|--------------------------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 15.03 | Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way: A. Lard stearin and oleostearin: I. For industrial uses (a)..... II. Other B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption (a) C. Other | Free 8 12 12 | Free 8 4 — |
| 15.04 | Fats and oils, of fish and marine mammals, whether or not refined: A. Fish-liver oil: I. Of a vitamin A content not exceeding 2 500 international units per gramme II. Other B. Whale oil and oils of other cetaceans C. Other | 6 (b) Free (b) 2 (b) Free (b) | 6 (c) Free Free |
| 15.05 | Wool grease and fatty substances derived therefrom (including lanolin): A. Wool grease, crude..... B. Other | 6 10 | 5 6.5 |
| 15.06 | Other animal oils and fats (including neat's-foot oil and fats from bones or waste)..... | 4 | 2.5 |
| 15.07 | Fixed vegetable oils, fluid or solid, crude, refined or purified: A. Olive oil: I. Having undergone a refining process: a) Obtained by refining virgin olive oil, whether or not blended with virgin olive oil..... b) Other II. Other: a) Virgin olive oil b) Other..... B. China-wood and oiticica oils; myrtle wax and Japan wax..... C. Castor oil: I. For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials (d) II. Other | 20 (L) 20 (L) 20 (L) 20 (L) 3 (b) Free (b) 8 (b) | — — — — (c) Free 8 |

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

(b) In certain conditions, the collection of a compensatory amount is provided for in addition to the customs duty.

(c) See Annex.

(d) Entry under this subheading is subject to conditions to be determined by the competent authorities of the E.C.

| Heading number | Description | Rate of Duty | |
|----------------------|--|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| i | 2 | 3 | 4 |
| 15.07 (continued) | D. Other oils: I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption (a): a) Crude: 1. Palm oil 5 (b) 4 2. Tobacco-seed oil 5 (b) Free 3. Other 5 (b) (c) b) Other: 1. Tobacco-seed oil 8 (b) Free 2. Other 8 (b) (c) II. Other: a) Palm oil: 1. Crude 9 (b) 6 2. Other 14 (b) 14 b) Other: 1. Solid, in immediate packings of a net capacity of 1 kg or less 20 (b) — 2. Solid, other; fluid: aa) Crude 10 (b) (c) bb) Other 15 (b) (c) | | |
| 15.08 | Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified | 15 | 14 |
| 15.09 | Degras | 9 | 6 |
| 15.10 | Fatty acids; acid oils from refining; fatty alcohols: A. Stearic acid 12 8 B. Oleic acid 10 7 C. Other fatty acids; acid oils from refining 8 4.5 D. Fatty alcohols 13 8 | | |
| 15.11 | Glycerol and glycerol lyes: A. Crude glycerol and glycerol lyes 3 1.5 B. Other, including synthetic glycerol 10 6 | | |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities of the E.C.
 (b) In certain conditions, the collection of a compensatory amount is provided for in addition to the customs duty.
 (c) See Annex.

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CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Notes

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading No 18.06);
 - (b) Chemically pure sugars (other than sucrose, glucose and lactose) and other products of heading No 29.43; or
 - (c) Medicaments and other products of Chapter 30.
2. Chemically pure sucrose, whatever its origin, is to be classified in heading No 17.01.

Additional Notes

1. For the purposes of heading No 17.01:
 - "White sugar" means sugar containing, in the dry state, 99.5% or more by weight of sucrose, determined by the polarimetric method;
 - "Raw sugar" means sugar containing, in the dry state, less than 99.5% by weight of sucrose, determined by the polarimetric method.
2. When imported in the form of an assortment, goods falling within subheading 17.04 D are to be classified according to the average content in milkfats, sucrose and starch of the assortment as a whole.

| Heading number | Description | Rate of Duty | |
|----------------|-----------------------------------|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 17.01 | Beet sugar and cane sugar, solid: | | |
| | A. White sugar | 80 (L) | — |
| | B. Raw sugar: | | |
| | I. For refining (a) | 80 (L) | — |
| | II. Other | 80 (L) | — |

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

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CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

Notes

1. This Chapter does not cover:
 - (a) Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8; or
 - (b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No 17.04) or chocolate confectionery (heading No 18.06).
2. The vegetables of headings Nos 20.01 and 20.02 are those which fall in headings Nos 07.01 to 07.05 when imported in the states provided for in those headings
3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No 20.06; roasted ground-nuts are also to be classified in heading No 20.06.
4. Tomato juice the dry weight content of which is 7% or more is to be classified under heading No 20.02.

Additional Notes

1. *The content of various sugars expressed as sucrose ("sugar content") of the products classified within this Chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in Annex III to Regulation (EEC) No 865/68 of the Council, of 28 June 1968) at a temperature of 20 °C and multiplied by the factor:*
 - 0.93 in respect of products of heading No 20.06; or
 - 0.95 in respect of products of the other headings.
2. *The products classified under heading No 20.06 shall be considered as "containing added sugar" when the "sugar content" thereof exceeds by weight the percentages given hereunder, according to the kind of fruit concerned:*
 - pineapples and grapes 13%
 - other fruits, including mixtures of fruit 9%
3. *The added sugar content of products classified under heading No 20.07 corresponds to the "sugar content" less the figures given hereunder, according to the kind of juice concerned:*
 - lemon or tomato juice 3
 - apple juice 11
 - grape juice 15
 - other fruit or vegetable juices, including mixtures of juices 13
4. *For the purposes of subheadings 20.07 B I a) 1 aa) and 20.07 B I b) 1 aa), concentrated grape juice (including grape must) shall be taken to mean grape juice (including grape must) of a density at 20 °C of not less than 1.240.*

| Heading number | Description | Rate of Duty | |
|----------------------|--|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 20.06 (continued) | B. II. b) 7. Peaches and apricots: | | |
| | aa) With a sugar content exceeding 15% by weight | 27 + (L) | 24 + ads |
| | bb) Other | 27 | 24 |
| | 8. Other fruits | 27 + (L) | 24 + ads |
| | 9. Mixtures of fruit: | | |
| | aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits..... | 27 + (L) | 22 + ads |
| | bb) Other | 27 + (L) | 24 + ads |
| | c) Not containing added sugar, in immediate packings of a net capacity: | | |
| | 1. Of 4.5 kg or more: | | |
| | aa) Apricots | 17 | (a) |
| | bb) Peaches (including nectarines) and plums | 19 | (a) |
| | cc) Pears | 23 | 21 |
| | dd) Other fruits | 23 | (a) |
| | ee) Mixtures of fruit | 23 | (a) |
| | 2. Of less than 4.5 kg: | | |
| | aa) Pears | 25 | 21 |
| | bb) Other fruits and mixtures of fruit | 25 | 23 |
| 20.07 | Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit: | | |
| | A. Of a specific gravity exceeding 1.33 at 15° C: | | |
| | I. Grape juice (including grape must): | | |
| | a) Of a value exceeding 22 UA per 100 kg net weight | 50 (b) | — |
| | b) Of a value not exceeding 22 UA per 100 kg net weight | | |
| | 1. With an added sugar content exceeding 30 % by weight | 50 + (L) (c) | — |
| | 2. Other | 50 (b) | — |
| | II. Apple and pear juice; mixtures of apple and pear juice: | | |
| | a) Of a value exceeding 22 UA per 100 kg net weight | 42 | — |
| | b) Of a value not exceeding 22 UA per 100 kg net weight: | | |
| | 1. With an added sugar content exceeding 30% by weight.... | 42 + (L) | — |
| | 2. Other | 42 | — |

(a) See Annex

(b) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.

(c) In certain conditions a countervailing tax in addition to the customs duty is provided for in respect of certain products with effect from 1 July 1977.

| Heading number | Description | Rate of Duty | |
|----------------------|---|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 20.07 (continued) | A. III. Other: | | |
| | a) Of a value exceeding 30 UA per 100 kg net weight | 42 | — |
| | b) Of a value not exceeding 30 UA per 100 kg net weight: | | |
| | 1. With an added sugar content exceeding 30% by weight.... | 42 + (L) | — |
| | 2. Other | 42 | — |
| | B. Of a specific gravity of 1.33 or less at 15° C: | | |
| | I. Grape, apple and pear juice (including grape must); mixtures of apple and pear juice: | | |
| | a) Of a value exceeding 18 UA per 100 kg net weight: | | |
| | 1. Grape juice (including grape must): | | |
| | aa) Concentrated: | | |
| | 11. With an added sugar content exceeding 30 % by weight | 28 (c) | 28 + ads |
| | 22. Other | 28 (b) | (a) |
| | bb) Other: | | |
| | 11. With an added sugar content exceeding 30 % by weight | 28 (c) | 28 + ads |
| | 22. Other | 28 (b) | (a) |
| | 2. Apple and pear juice: | | |
| | aa) Containing added sugar | 25 (b) | 24 + ads |
| | bb) Other | 25 (b) | 25 |
| | 3. Mixtures of apple and pear juice | 25 | — |
| | b) Of a value of 18 UA or less per 100 kg net weight: | | |
| | 1. Grape juice (including grape must): | | |
| | aa) Concentrated: | | |
| | 11. With an added sugar content exceeding 30 % by weight | 28 + (L) (c) | 28 + ads |
| | 22. Other | 28 (b) | (a) |
| | bb) Other: | | |
| | 11. With an added sugar content exceeding 30 % by weight | 28 + (L) (c) | 28 + ads |
| | 22. Other | 28 (b) | (a) |
| | 2. Apple juice: | | |
| | aa) With an added sugar content exceeding 30% by weight | 25 + (L) | 24 + ads |
| | bb) With an added sugar content of 30% or less by weight | 25 | 24 + ads |
| | cc) Not containing added sugar..... | 25 | 25 |
| | 3. Pear juice: | | |
| | aa) With an added sugar content exceeding 30% by weight | 25 + (L) | 24 + ads |
| | bb) With an added sugar content of 30% or less by weight | 25 | 24 + ads |
| | cc) Not containing added sugar..... | 25 | 25 |
| | 4. Mixtures of apple and pear juice: | | |
| | aa) With an added sugar content exceeding 30% by weight | 25 + (L) | — |
| | bb) Other | 25 | — |
| | II. Other: | | |
| | a) Of a value exceeding 30 UA per 100 kg net weight: | | |
| | 1. Orange juice | 21 | (a) |

(a) See Annex.

(b) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.

(c) In certain conditions a countervailing tax in addition to the customs duty is provided for in respect of certain products with effect from 1 July 1977.

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| Heading number | Description | Rate of Duty | |
|----------------|--|--|--|
| | | autonomous % or Levy (1) | conventional % |
| 1 | 2 | 3 | 4 |
| 22.01 | Waters, including spa waters and aerated waters; ice and snow: A. Spa waters, natural or artificial; aerated waters B. Other | 8 Free | 4 Free |
| 22.02 | Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: A. Not containing milk or milkfats B. Other, containing by weight of milkfats: I. Less than 0.2% II. 0.2% or more but less than 2% III. 2% or more | 20 12.7 + vc 12.7 + vc 12.7 + vc | 15 8 + vc 8 + vc 8 + vc |
| 22.03 | Beer made from malt | 30 | 24 |
| 22.04 | Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol | 40 (a) | — |
| 22.05 | Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol: A. Sparkling wine B. Wine in bottles with "mushroom" stoppers held in place by ties or fastenings, and wine otherwise put up with an excess pressure of not less than 1 atmosphere but less than 3 atmospheres, measured at a temperature of 20° C C. Other: I. Of an actual alcoholic strength not exceeding 13°, in containers holding: a) 2 litres or less b) More than 2 litres II. Of an actual alcoholic strength exceeding 13° but not exceeding 15°, in containers holding: a) 2 litres or less b) More than 2 litres III. Of an actual alcoholic strength exceeding 15° but not exceeding 18°, in containers holding: a) 2 litres or less: 1. Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel (b) 2. Other | 40 UA per hl (a) 40 UA per hl (a) 12 UA per hl (a)(c) 9 UA per hl (a)(c) 14 UA per hl (a)(c) 11 UA per hl (a)(c) 15 UA per hl 17 UA per hl (a)(c) | — — 9 UA per hl (c) — 11 UA per hl (c) 13.5 UA per hl — |

(a) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.

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

(c) The exchange rate to be applied in converting into national currencies the unit of account in which the customs duty is expressed shall, notwithstanding General Rule C 3 contained in Part I, Section I, be the representative rate applicable to wine, if such a rate is fixed pursuant to Council Regulation No 179 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy (OJ No 106, 30. 10. 1962, p. 2553/62).

(19)

| Heading number | Description | Rate of Duty | |
|----------------------|---|---|------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 22.05 (continued) | C. III. b) More than 2 litres: | | |
| | 1. Port, Madeira, sherry and Setubal muscatel(a)..... | 12 UA per hl | 11 UA per hl |
| | 2. Tokay (Aszu and Szamorodni) (a) | 12 UA per hl | — |
| | 3. Other | 14 UA per hl (b)(c) | — |
| | IV. Of an actual alcoholic strength exceeding 18° but not exceeding 22°, in containers holding: | | |
| | a) 2 litres or less: | | |
| | 1. Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel (a) | 16 UA per hl | 14.5 UA per hl |
| | 2. Other | 19 UA per hl (b)(c) | 19 UA per hl (c) |
| | b) More than 2 litres: | | |
| | 1. Port, Madeira, sherry and Setubal muscatel (a)..... | 13 UA per hl | 12 UA per hl |
| | 2. Tokay (Aszu and Szamorodni) | 13 UA per hl | — |
| | 3. Other | 19 UA per hl (b)(c) | 19 UA per hl (c) |
| | V. Of an actual alcoholic strength exceeding 22°, in containers holding: | | |
| | a) 2 litres or less | 1.60 UA per hl and per degree + 10 UA per hl (b)(c) | — |
| | b) More than 2 litres | 1.60 UA per hl and per degree (b)(c) | — |
| 22.06 | Vermouths, and other wines of fresh grapes flavoured with aromatic extracts: | | |
| | A. Of an actual alcoholic strength of 18° or less, in containers holding: | | |
| | I. 2 litres or less..... | 17 UA per hl | — |
| | II. More than 2 litres | 14 UA per hl | — |
| | B. Of an actual alcoholic strength exceeding 18° but not exceeding 22°, in containers holding: | | |
| | I. 2 litres or less | 19 UA per hl | — |
| | II. More than 2 litres | 16 UA per hl | — |

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

b) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.

(c) The exchange rate to be applied in converting into national currencies the unit of account in which the customs duty is expressed shall, notwithstanding General Rule 4 contained in Part I, Section I, be the representative rate applicable to wine, if such a rate is fixed pursuant to Council Regulation No 129 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy (OJ No 106, 30. 10. 1962, p. 2553/62).

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Additional Notes

1. For the purposes of subheadings 23.05 A and 23.06 A I, the following expressions shall have the meanings hereby assigned to them:
- "total alcohol content": the sum of the actual and potential alcohol contents;
 - "actual alcohol content": the number of litres of alcohol contained in 100 kg of the product;
 - "potential alcohol content": the number of litres of alcohol capable of being produced by total fermentation of the sugars contained in 100 kg of the product.
2. For the purposes of subheading 23.07 B, the expression "milk products" means the products falling within headings Nos 04.01, 04.02, 04.03 and 04.04 and within subheadings 17.02 A and 17.05 A.

| Heading number | Description | Rate of Duty | |
|----------------|--|-----------------------------------|-------------------|
| | | autonomous % or Levy (L) | conventional % |
| 1 | 2 | 3 | 4 |
| 23.01 | Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves: | | |
| | A. Flours and meals of meat and offals; greaves | 4 | Free |
| | B. Flours and meals of fish, crustaceans or molluscs | 5 | 2 |
| 23.02 | Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables: | | |
| | A. Of cereals: | | |
| | I. Of maize or rice: | | |
| | a) With a starch content not exceeding 35% by weight | 21 (L) | — |
| | b) Other | 21 (L) | — |
| | II. Of other cereals: | | |
| | a) Of which the starch content does not exceed 28% by weight, and of which the proportion that passes through a sieve with an aperture of 0.2 mm does not exceed 10% by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1.5% by weight | 21 (L) | — |
| | b) Other | 21 (L) | — |
| | B. Of leguminous vegetables | 8 | — |

| Heading number | Description | Rate of Duty | |
|----------------|---|--|---------------------------|
| | | autonomous % or Levy (1) | conventional % |
| 1 | 2 | 3 | 4 |
| 23.03 | Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues: A. Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product: I. Exceeding 40% by weight II. Not exceeding 40% by weight B. Other: I. Beet-pulp, bagasse and other waste of sugar manufacture II. Other | 27 (L) Free Free Free | — Free Free Free |
| 23.04 | Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils: A. Oil-cake and other residues resulting from the extraction of olive oil B. Other | Free (L) Free | — Free |
| 23.05 | Wine lees; argol: A. Wine lees: I. Having a total alcohol content not exceeding 10 litres of pure alcohol per 100 kg and a dry matter content not less than 25% by weight II. Other B. Argol | Free (a) 1.60 UA per litre of total alcohol (a) Free | — — — |
| 23.06 | Products of vegetable origin of a kind used for animal food, not elsewhere specified or included: A. Acorns, horse chestnuts and pomace or marc of fruit: I. Grape marc: a) Having a total alcohol content not exceeding 5.50 litres of pure alcohol per 100 kg and a dry matter content not less than 40% by weight b) Other II. Other B. Other | Free (a) 1.60 UA per litre of total alcohol (a) Free 4 | Free — Free 2 |

(a) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;
BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No 27.11;
 - (b) Medicaments falling within heading No 30.03; or
 - (c) Mixed unsaturated hydrocarbons falling within heading No 33.01, 33.02, 33.04 or 38.07.
2. Heading No 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
3. References in heading No 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
4. Heading No 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

Additional Notes (a)

1. For the purposes of heading No 27.10:
 - A. "Light oils" (subheading 27.10 A) means oils and preparations of which 90% or more by volume (including losses) distils at 210° C (ASTM D 86 method);
 - B. "Special spirits" (subheading 27.10 A III a) means light oils as defined in paragraph A above, not containing any anti-knock preparations, and with a difference of not more than 60° C between the temperatures at which 5% and 90% (including losses) distil by volume;
 - C. "White spirit" (subheading 27.10 A III a) 1) means special spirits as defined in paragraph B above with a flash-point higher than 21° C by the Abel-Pensky method (b);
 - D. "Medium oils" (subheading 27.10 B) means oils and preparations of which less than 90% by volume (including losses) distils at 210° C and 65% or more by volume (including losses) distils at 250° C (ASTM D 86 method);
 - E. "Kerosene" (subheading 27.10 B III a) means medium oils as defined in paragraph D above with a flash-point higher than 21° C by the Abel-Pensky method (b);
 - F. "Heavy oils" (subheading 27.10 C) means oils and preparations of which less than 65% by volume (including losses) distils at 250° C by the ASTM D 86 method or of which the distillation percentage at 250° C cannot be determined by that method;
 - G. "Gas oils" (subheading 27.10 C I) means heavy oils as defined in paragraph F above of which 85% or more by volume (including losses) distils at 350° C (ASTM D 86 method);

-
- (a) Unless otherwise stated, the term "ASTM method" means the methods laid down by the American Society for Testing Materials in the 1975 edition of standard definitions and specifications for petroleum and lubricating products.
 - (b) The term "Abel-Pensky method" means method DIN (Deutsche Industrienormen) 51755-März 1974 published by the DNA (Deutscher Normenausschuss), Berlin 15.

H. "Fuel oils" (subheading 27.10 C II) means heavy oils as defined in paragraph F above (other than gas oils as defined in paragraph G above) which, for a corresponding diluted colour C, have a viscosity V:

- not exceeding that shown in line I of the following table when the sulphated ashes content is less than 1% by the ASTM D 874 method and the saponification index is less than 4 by the ASTM D 939 - 54 method;
- exceeding that shown in line II when the pour point is not less than 10° C by the ASTM D 97 method;
- exceeding that shown in line I but not exceeding that shown in line II when 25% or more by volume distils at 300° C by the ASTM D 86 method or, if less than 25% by volume distils at 300° C, when the pour point is higher than 10° C below zero by the ASTM D 97 method. These provisions apply only to oils having a diluted colour C of less than 2.

Diluted colour C/Viscosity V concordance table

| Colour C | | 0 | 0.5 | 1 | 1.5 | 2 | 2.5 | 3 | 3.5 | 4 | 4.5 | 5 | 5.5 | 6 | 6.5 | 7 | 7.5 and above |
|-----------|----|---|-----|---|-----|---|------|------|------|------|-----|-----|-----|-----|-----|------|---------------|
| Viscosity | I | 4 | 4 | 4 | 5.4 | 9 | 15.1 | 25.3 | 42.4 | 71.1 | 119 | 200 | 335 | 562 | 943 | 1580 | 2650 |
| | II | 7 | 7 | 7 | 7 | 9 | 15.1 | 25.3 | 42.4 | 71.1 | 119 | 200 | 335 | 562 | 943 | 1580 | 2650 |

The term "Viscosity V" means the kinematic viscosity at 50° C expressed in centistokes by the ASTM D 445 method.

The term "Diluted colour C" means the colour of a product, as determined by the ASTM D 1500 method, after one part of such product has been mixed with 99 parts by volume of carbon tetrachloride. The colour must be determined immediately after dilution.

This subheading covers only fuel oils of natural colour.

Subheading 27.10 C II does not cover heavy oils defined in paragraph F above for which it is not possible to determine: the distillation percentage at 250° C by the ASTM D 86 method (zero shall be deemed to be a percentage); the kinematic viscosity at 50° C by the ASTM D 445 method; or the diluted colour C by the ASTM D 1500 method. Such products fall within subheading 27.10 C III.

2. For the purposes of heading No 27.11, the expressions "commercial propane" and "commercial butane" (subheading 27.11 B I) shall be taken to apply to products with a relative vapour pressure in the liquid state and at 37.8° C of not more than 24.5 bars by the ASTM D 1267 method.
3. For the purposes of heading No 27.12, the expression "crude petroleum jelly" (subheading 27.12 A) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method.
4. For the purposes of subheading 27.13 B I, the term "crude" shall be taken to apply to products:
 - (a) with an oil content of 3.5 or higher by the ASTM D 721 method, if their viscosity at 100° C is lower than 9 centistokes by the ASTM D 445 method; or
 - (b) of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100° C is 9 centistokes or higher by the ASTM D 445 method.
5. For the purposes of headings Nos 27.10, 27.11 and 27.12 and subheading 27.13 B, the term "specific process" shall be taken to apply to the following operations:
 - (a) vacuum distillation;
 - (b) re-distillation by a very thorough fractionation process;

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- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) (in respect of products of subheading 27.10 C only) desulphurisation with hydrogen resulting in a reduction of at least 85% of the sulphur content of the products processed (ASTM D 1266 - 59 T method);
- (l) (in respect of products of heading No 27.10 only) deparaffining by a process other than filtering;
- (m) (in respect of products of subheading 27.10 C only) treatment with hydrogen at a pressure of more than 20 atmospheres and a temperature of more than 250° C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheading 27.10 C III (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) (in respect of products of subheading 27.10 C II only) atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300° C by the ASTM D 86 method. If 30% or more by volume, including losses, of such products distils at 300° C by the ASTM D 86 method, the quantities of products which may be obtained during the atmospheric distillation and which fall within subheadings 27.10 A and 27.10 B shall be dutiable at the same rates as those provided for under subheading 27.10 C II c) according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process;
- (o) (in respect of products of subheading 27.10 C III only) treatment by means of a high-frequency electrical brush-discharge.

Should any preparatory treatment prior to the above-mentioned treatments be necessary by reason of technical requirements, the customs exemption shall apply only to the quantities of the products intended for and actually subjected to such above-mentioned treatments; any waste products arising during preparatory treatment shall also be exempt from customs duty.

6. The quantities of products which may be obtained during chemical transformation, or during preparatory treatment which may be necessary by reason of technical requirements, and which fall within heading or subheadings Nos 27.07 B I, 27.10, 27.11, 27.12, 27.13 B, 27.14 C, 29.01 A I, 29.01 B II a) and 29.01 D I a) shall be dutiable at the same rates as those provided for in respect of products "for other purposes", according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to such products falling within headings or subheadings Nos 27.10, 27.11, 27.12 and 27.13 B which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or further chemical transformation.
7. Subheading 27.10 C III c) covers only oils to be mixed with other oils, with the products of heading No 38.14 or with thickeners in order to produce oils, greases or lubricating preparations, by enterprises which, because of the plant with which they are equipped, cannot claim exemption from customs duty under the terms of Additional Note 5 above relating to heading No 27.10, and which process such oils for resale in plants equipped with all the following:
 - at least two storage tanks for the basic oils in bulk;
 - at least one mixing tank, with power-driven mixing equipment, with or without heating equipment, and with provision for the incorporation of additives; and
 - packaging equipment.

These last three requirements concerning plant equipment are also applicable when the mixing is carried out in rented plants of by a subcontractor.

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| Heading number | Description | Rate of Duty | |
|----------------------|---|--------------|----------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| 27.12 (continued) | A. II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.12 A I (a) | 2.5 (b) (c) | 2 (c) |
| | III. For other purposes | 2.5 | 2 |
| | B. Other | 10 | 7 |
| 27.13 | Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured: | | |
| | A. Ozokerite, lignite wax or peat wax (natural products): | | |
| | I. Crude | 3 | 1.5 |
| | II. Other | 10 | 5 |
| | B. Other: | | |
| | I. Crude: | | |
| | a) For undergoing a specific process (a) | 2.5 (b) | 2 |
| | b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.13 B I a) (a) .. | 2.5 (b) (c) | 2 (c) |
| 27.14 | c) For other purposes | 2.5 | 2 |
| | II. Other | 10 | 6 |
| | Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals: | | |
| | A. Petroleum bitumen | Free | Free |
| | B. Petroleum coke | Free | Free |
| | C. Other: | | |
| 27.15 | I. For the manufacture of the products of heading No 28.03 (a) | Free | 2 |
| | II. Other | 4 | 2 |
| 27.16 | Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands | Free | Free |
| 27.17 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | 1 | (d) |
| 27.17 | Electric current | Free | Free |

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

(b) Total suspension for an indefinite period.

(c) See Additional Note 6.

(d) See Annex.

7. Heading No 28.55 is to be taken to include ferro-phosphorus containing 15% or more by weight of phosphorus and phosphor copper containing more than 8% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No 38.19.

Additional Note

Unless provided otherwise, the salts specified in subheadings include acid salts and basic salts.

| Heading number | Description | Rate of Duty | |
|----------------|---|--------------|----------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| | I. CHEMICAL ELEMENTS | | |
| 28.01 | Halogens (fluorine, chlorine, bromine and iodine): | | |
| | A. Fluorine | 9 | 7.2 |
| | B. Chlorine | 14 | 11.2 |
| | C. Bromine | 15 | 12 |
| | D. Iodine | Free (a) | (b) |
| 28.02 | Sulphur, sublimed or precipitated; colloidal sulphur | 10 | 6.4 |
| 28.03 | Carbon (including carbon black) | 5 | 3.2 |
| 28.04 | Hydrogen, rare gases and other non-metals: | | |
| | A. Hydrogen | 7 | 4.8 |
| | B. Rare gases | 11 | 7.2 |
| | C. Other non-metals: | | |
| | I. Oxygen | 9 | 7.2 |
| | II. Selenium | Free | Free |
| | III. Tellurium and arsenic | 4 | 2.4 |
| | IV. Phosphorus | 15 | 9.6 |
| | V. Other | 8 | 6.4 |
| 28.05 | Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury: | | |
| | A. Alkali metals: | | |
| | I. Sodium | 7 | 5.6 |

- (a) For iodine other than crude:
 — Free until 31 December 1977;
 — 15% from 1 January 1978.

(b) See Annex.

| Heading number | Description | Rate of Duty | |
|----------------|---|--------------|----------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| | VI. MISCELLANEOUS | | |
| 28.49 | Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined: | | |
| | A. Colloidal precious metals: | | |
| | I. Silver | 10 | 8 |
| | II. Other | 8 | 4.8 |
| | B. Amalgams of precious metals | 12 | 8 |
| | C. Salts and other compounds, inorganic or organic, of precious metals: | | |
| | I. Of silver | 12 | 9.6 |
| | II. Of other precious metals | 5 | 3.2 |
| 28.50 | Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds: | | |
| | A. Fissile chemical elements and isotopes; compounds, alloys, dispersions and cermets, containing such elements or isotopes, including spent or irradiated nuclear reactor cartridges (EURATOM)..... | Free | (a) |
| | B. Other (b) | Free | (a) |
| 28.51 | Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No 28.50: | | |
| | A. Deuterium, heavy water and other compounds of deuterium; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products (EURATOM) | 10 | — |
| | B. Other | 15 | 9.6 |
| 28.52 | Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together: | | |
| | A. Of thorium or of uranium depleted in U 235, whether or not mixed together (EURATOM) | Free | (a) |
| | B. Other | 6 | 4 |

(a) See Annex.

(b) ex B: Artificial radio-active isotopes and their compounds (EURATOM).

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; GLUES

Notes

1. This Chapter does not cover:

(a) Protein substances put up as medicaments (heading No 30.03); or

(b) Gelatin postcards and other products of the printing industry (Chapter 49).

2. For the purposes of heading No 35.05, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%. Such products with a reducing sugar content exceeding 10% fall in heading No 17.02.

| Heading number | Description | Rate of Duty | |
|----------------|---|--------------|----------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| 35.01 | Casein, caseinates and other casein derivatives; casein glues: | | |
| | A. Casein: | | |
| | I. For the manufacture of regenerated textile fibres (a)..... | 2 | 2 |
| | II. For industrial uses other than the manufacture of foodstuffs or fodder (a)..... | 6 | 5 |
| | III. Other | 14 | — |
| | B. Casein glues | 13 | — |
| | C. Other | 10 | 10 |
| 35.02 | Albumins, albuminates and other albumin derivatives: | | |
| | A. Albumins: | | |
| | I. Unfit, or to be rendered unfit, for human consumption (b) | Free | Free |
| | II. Other: | | |
| | a) Ovalbumin and lactalbumin: | | |
| | 1. Dried (for example, in sheets, scales, flakes, powder) | 10 (c) | — |
| | 2. Other | 10 (c) | — |
| | b) Other | 10 | — |
| | B. Albuminates and other albumin derivatives..... | 12 | 12 |

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

(b) Entry under this subheading of albumins to be rendered unfit for human consumption is subject to conditions to be determined by the competent authorities.

(c) The *ad valorem* duty is substituted by a specific tax established in accordance with the provisions of Council Regulation No 2783/75/EEC.

| Heading number | Description | Rate of Duty | |
|----------------|---|--------------|----------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| 38.03 | Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products: | | |
| | A. Activated carbon | 16 | 10.4 |
| | B. Other | 14 | 8.8 |
| 38.04 | Ammoniacal gas liquors and spent oxide produced in coal gas purification | 4 | 3.2 |
| 38.05 | Tall oil: | | |
| | A. Crude | 4 | Free |
| | B. Other | 7 | 5.6 |
| 38.06 | Concentrated sulphite lye..... | 9 | 7.2 |
| 38.07 | Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol): | | |
| | A. Gum spirits of turpentine..... | 5 | 4 |
| | B. Spirits of sulphate turpentine; crude dipentene..... | 7 | 4 |
| | C. Other | 7 | 4.8 |
| 38.08 | Rosin and resin acids, and derivatives thereof other than ester gums included in heading No 39.05; rosin spirit and rosin oils: | | |
| | A. Rosin, including "brais résineux" | 6 | 5 |
| | B. Rosin spirits and rosin oils..... | 7 | 4.8 |
| | C. Other | 10 | 6.4 |
| 38.09 | Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No 38.18); wood creosote; wood naphtha; acetone oil: | | |
| | A. Wood tar | 4 | 2.4 |
| | B. Wood naphtha | 16 | 12.8 |
| | C. Other | 8 | 6.4 |
| 38.10 | Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products | 8 | 6.4 |

| Heading number | Description | Rate of Duty | |
|-------------------|--|-----------------|-------------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather: | | |
| | A. Articles of apparel..... | 20 | 8 |
| | B. Gloves, including mittens and mitts: | | |
| | I. Protective, for all trades | 17 | 13 |
| | II. Special, for sports..... | 19 | 11 |
| | III. Other | 19 | 10.5 |
| | C. Other clothing accessories..... | 19 | 7.5 |
| 42.04 | Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes: | | |
| | A. Conveyor or transmission belts or belting | 10 | 5 |
| | B. Other | 13 | 8 |
| 42.05 | Other articles of leather or of composition leather..... | 17 | 7 |
| 42.06 | Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons..... | 8 | 6 |

5. For the purposes of heading No 48.11, "wallpaper and lincrusta" are to be taken to apply only to:
- (a) Paper in rolls, suitable for wall or ceiling decoration, being:
 - (i) Paper with one or with two margins, with or without guide marks; or
 - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 cm;
 - (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.
6. Heading No 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.
7. Heading No 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
8. Paper, paperboard and cellulose wadding and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49. However, dress patterns and models, of paper or paperboard, shall be classified within heading No 48.21 regardless of the printing appearing thereon.

Additional Note

For the purpose of subheading 48.01 A, the expression "newsprint" shall be taken to apply to white paper or to paper which has been slightly coloured in the pulp, the mechanical pulp content of which represents at least 70% of the total fibre content, glazed to an extent not exceeding 130 seconds Bekk, unsized, weighing not less than 40 g/m² and not more than 57 g/m², with watermarks not less than 4 cm but not more than 10 cm apart (a), in reels of a width of not less than 31 cm, containing 8% or less by weight of fillers, and intended for the printing of daily newspapers, weekly papers or other periodicals of heading No 49.02, published at least ten times per year.

(a) The watermark criterion does not apply in the period ending 31 December 1978.

| Heading number | Description | Rate of Duty | |
|----------------|---|--------------|----------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| | I. PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS | | |
| 48.01 | Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets: | | |
| | A. Newsprint (a) | 7 | 7 (b) |
| | B. Cigarette paper | 14 | 7 |
| | C. Kraft paper and kraft board: | | |
| | I. For the manufacture of paper yarn of heading No 57.08 or of paper yarn reinforced with metal of heading No 59.04 (a) | 6 | 3 |
| | II. Other | 18 | 10.5 (c) |
| | D. Paper weighing not more than 15 g/m ² for use in stencil making (a) .. | 6 | 5 |
| | E. Other | 18 | 12 |
| 48.02 | Hand-made paper and paperboard | 15 | 7.5 |
| 48.03 | Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets | 18 | 13 |
| 48.04 | Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets | 18 | 13 |
| 48.05 | Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets: | | |
| | A. Paper and paperboard, corrugated | 21 | 14 |
| | B. Other | 18 | 13 |
| 48.06 | Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets | 20 | 13 |
| 48.07 | Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets: | | |
| | A. Coated with mica powder | 15 | 10 |
| | B. Other | 19 | 12 |

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

(b) Exemption from the payment of duty within the limits of an annual tariff quota of 1 500 000 metric tons.

(c) With effect from 1.7.1977 : 8.5 %.

- (b) In hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (ii) 125 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (ii) 125 g in other cases.
 - (B) Exceptions:
 - (a) Single yarn of any textile material, except:
 - (i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and
 - (ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2 000 m/kg;
 - (b) Multiple or cabled yarn, unbleached:
 - (i) Of silk, noil or other waste silk, however put up, or
 - (ii) Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins;
 - (c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75 000 m/kg, measured multiple; and
 - (d) Single, multiple or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
 - (C) *The above provisions relating to flax and ramie are also applicable in respect of hemp.*
5. (a) For the purposes of heading No 55.07 and subheading 56.07 A I, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or loop threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass;
- (b) For the purposes of heading No 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.
6. For the purposes of this Section, the expression "made up" means:
- (a) Cut otherwise than into rectangles;
 - (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets);
 - (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
 - (d) Cut to size and having undergone a process of drawn thread work;

CHAPTER 55

COTTON

| Heading number | Description | Rate of Duty | |
|----------------|--|--------------|----------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| 55.01 | Cotton, not carded or combed | Free | Free |
| 55.02 | Cotton linters | Free | Free |
| 55.03 | Cotton waste (including pulled or garnetted rags), not carded or combed | Free | Free |
| 55.04 | Cotton, carded or combed | 3 | 1.5 |
| 55.05 | Cotton yarn, not put up for retail sale: | | |
| | A. Multiple or cabled, finished, in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding 900 g | 10 | 8 |
| | B. Other: | | |
| | I. Measuring, per single yarn, 120 000 m or more per kg: | | |
| | a) Single yarns | 10 | 4 |
| | b) Other | 10 | 6 |
| | II. Other | 10 | 7 |
| 55.06 | Cotton yarn, put up for retail sale | 16 | 12 |
| 55.07 | Cotton gauze | 15 | 9 |
| 55.08 | Terry towelling and similar terry fabrics, of cotton | 18 | 15 |
| 55.09 | Other woven fabrics of cotton: | | |
| | A. Containing 85% or more by weight of cotton: | | |
| | I. Of a width of less than 85 cm | 17 | 13 |
| | II. Other | 17 | 14 |
| | B. Other: | | |
| | I. Of a width of less than 85 cm | 19 | 14 |
| | II. Other | 19 | 15 |

| Heading number | Description | Rate of Duty | |
|----------------|---|-----------------|-------------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| 58.08 | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain: | | |
| | A. Tulle or other net fabrics not comprised in B below | 20 | 10 |
| | B. Knotted net fabrics | 22 | 11 |
| 58.09 | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs: | | |
| | A. Tulle and other net fabrics | 22 | 13 |
| | B. Lace: | | |
| | I. Hand-made | 20 | 14 |
| | II. Mechanically made | 23 | 11.5 |
| 58.10 | Embroidery, in the piece, in strips or in motifs: | | |
| | A. Embroidery without visible ground: | | |
| | I. Of a value of more than 35 UA per kg net weight | 17 | 9 |
| | II. Other | 17 | 13 |
| | B. Other: | | |
| | I. Of a value of more than 17.5 UA per kg net weight | 17 | 9 |
| | II. Other | 17 | 13 |

CHAPTER 78

LEAD AND ARTICLES THEREOF

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No 78.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No 78.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No 78.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 700 g/m².

Heading No 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

| Heading number | Description | Rate of Duty | |
|----------------|--|--|---------------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| 78.01 | Unwrought lead (including argentiferous lead); lead waste and scrap: A. Unwrought: I. For refining, containing 0.02% or more by weight of silver (bullion lead) (a) II. Other B. Waste and scrap | 4.5 (b) 4.5 with a min. of 1.1 UA per 100 kg net weight Free | Free 3.5 Free |
| 78.02 | Wrought bars, rods, angles, shapes and sections, of lead; lead wire | 10 | 10 |

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

(b) The rate of duty is reduced to 2%.

(37)

CHAPTER 79

ZINC AND ARTICLES THEREOF

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No 79.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No 79.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No 79.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one tenth of the width.

Heading No 79.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

| Heading number | Description | Rate of Duty | |
|----------------|--|---|----------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| 79.01 | Unwrought zinc; zinc waste and scrap: | | |
| | A. Unwrought | 4.5 with a min. of 1.1 UA per 100 kg net weight | 3.5 |
| | B. Waste and scrap | Free | Free |
| 79.02 | Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire | 10 | 10 |
| 79.03 | Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes: | | |
| | A. Plates, sheets, strip and foil | 10 | 10 |
| | B. Powders (including dust) and flakes | 7 | 6 |

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF

Notes

1. This Section does not cover:

- (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No 40.10); or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No 40.14);
- (b) Articles of leather or of composition leather (heading No 42.04) or of furskin (heading No 43.03), of a kind used in machinery or mechanical appliances or for other industrial purposes;
- (c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No 48.21;
- (e) Transmission, conveyor or elevator belts of textile material (heading No 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No 59.17);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No 71.02 or 71.03, or articles wholly of such stones of heading No 71.15;
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);
- (h) Endless belts of metal wire or strip (Section XV);
- (i) Articles falling within Chapter 82 or 83;
- (k) The vehicles, aircraft and parts thereof and vessels and certain associated transport equipment falling within Section XVII;
- (l) Articles falling within Chapter 90;
- (m) Clocks, watches and other articles falling within Chapter 91;
- (n) Interchangeable tools of heading No 82.05 and brushes of a kind used as parts of machines of heading No 96.02; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No 68.04 or 69.09); or
- (o) Articles falling within Chapter 97.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:

- (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos 84.65 and 85.28) are in all cases to be classified in their respective headings.
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No 84.59 or 85.22) are to be classified with the machines of that kind or in heading No 84.38, 84.48 or 84.55, as appropriate. However, goods which are equally suitable for use principally with the goods of headings Nos 85.13 and 85.15 are to be classified in heading No 85.13.
- (c) All other parts are to be classified in heading No 84.65 or 85.28.

CHAPTER 98

MISCELLANEOUS MANUFACTURED ARTICLES

Notes

1. This Chapter does not cover:
 - (a) Eyebrow and other cosmetic pencils (heading No 33.06);
 - (b) Buttons, studs, cuff-links or other articles of a kind described in heading No 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (a) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
 - (c) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);
 - (d) Mathematical drawing pens (heading No 90.16); or
 - (e) Toys falling within Chapter 97.
2. Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).
3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

| Heading number | Description | Rate of Duty | |
|----------------|--|--------------|----------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| 98.01 | Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles: | | |
| | A. Blanks and moulds | 13 | 10 |
| | B. Buttons, studs, cuff-links and press-fasteners and parts thereof | 18 | 13 |
| 98.02 | Slide fasteners and parts thereof: | | |
| | A. Slide fasteners with scoops of base metal; parts thereof, of base metal .. | 16 | 11.5 |
| | B. Other | 20 | 14 |
| 98.03 | Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05: | | |
| | A. Fountain pens and stylograph pens and pencils (including ball point, felt tipped and fibre tipped pens and pencils) | 22 | 13 |
| | B. Other pens, pen-holders; propelling pencils and sliding pencils; pencil-holders and similar holders | 19 | 9.5 |
| | C. Parts and fittings: | | |
| | I. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section | 17 | 7.5 |
| | II. Other | 17 | 7 |

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| Heading number | Description | Rate of Duty | |
|----------------|---|----------------|----------------|
| | | autonomous % | conventional % |
| 1 | 2 | 3 | 4 |
| 98.04 | Pen nibs and nib points: A. Pen nibs: I. Of gold II. Of other material B. Nib points | 10 16 5 | 4 6.5 2 |
| 98.05 | Pencils (other than pencils of heading No 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks: A. Pencils, pencil leads, slate pencils, crayons, pastels and drawing charcoals: I. Pencils with "leads" encased in wood or in a rigid paper sheath II. Other B. Writing and drawing chalks; tailors' and billiards chalks | 17 14 10 | 8.5 7 5 |
| 98.06 | Slates and boards, with writing or drawing surfaces, whether framed or not | 17 | 8.5 |
| 98.07 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks | 16 | 6.5 |
| 98.08 | Typewriter and similar ribbons, whether or not on spools; ink-pads with or without boxes | 16 | 8 |
| 98.09 | Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing | 12 | 6 |
| 98.10 | Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks: A. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm B. Other | 15 15 | 7.5 11 |
| 98.11 | Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof: A. Roughly shaped blocks of wood or root, for the manufacture of pipes B. Other | 6 18 | 3 10 |
| 98.12 | Combs, hair-slides and the like | 22 | 9 |
| 98.13 | Corset busks and similar supports for articles of apparel or clothing accessories | 17 | 7 |
| 98.14 | Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor | 20 | 10 |

ANNEX
(Contd)

| Tariff heading | Description of goods | Rate of conventional duties % |
|----------------|---|-------------------------------|
| 04.04 | <p>Cheese and curd:</p> <p>A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered:</p> <p>I. Of a minimum fat content of 45% by weight, in the dry matter, matured for at least 3 months (a):</p> <p>a) Whole cheeses (b) of a free-at-frontier value per 100 kg net weight of:</p> <p>ex 1. 117 UA or more, but less than 141.75 UA (other than Appenzell) (c) (d) 20 UA per 100 kg net weight</p> <p>ex 2. 141.75 UA or more (other than Bergkäse) (c) 7.5 UA per 100 kg net weight</p> <p>b) Vacuum-packed pieces:</p> <p>1. With rind on at least one side, of a net weight:</p> <p>ex aa) Of not less than 1 kg but less than 5 kg and of a free-at-frontier value of not less than 137 UA but less than 170 UA per 100 kg net weight (other than Appenzell) (c) (d) 20 UA per 100 kg net weight</p> <p>ex bb) Of not less than 450 g and of a free-at-frontier value of not less than 170 UA per 100 kg net weight (other than Bergkäse) (c) 7.5 UA per 100 kg net weight</p> <p>ex 2. Other, of a net weight of not less than 75 g but not more than 250 g and of a free-at-frontier value of not less than 190 UA per 100 kg net weight (other than Bergkäse) (c) (e) 7.5 UA per 100 kg net weight</p> | |
| 05.15 | <p>Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:</p> <p>A. Fish, crustaceans and molluscs:</p> <p>ex II. Other:</p> <p>— Fish roes; salted cod roe for use as bait Free</p> <p>ex B. Other:</p> <p>— Cochineal; animal blood Free</p> | |

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

(b) The expression 'whole cheeses' shall be taken to apply to whole cheeses of the conventional flat cylindrical shape of the following net weights: Emmentaler — not less than 60 kg but not more than 130 kg; Gruyère and Sbrinz — not less than 20 kg but not more than 45 kg; Bergkäse — not less than 20 kg but not more than 60 kg; Appenzell — not less than 6 kg but not more than 8 kg.

(c) The Community reserves the right to reduce the minimum values specified in the concessions.

From 1 July 1970 the minimum values shall be automatically adjusted to take account of changes in the factors determining the formation of Emmentaler prices in the Community.

This adjustment shall be by way of an increase or decrease of 14 UA in the minimum values for every increase or decrease of 1 UA per 100 kg in the common target price of milk in the Community.

(d) The Community reserves the right autonomously to reduce the customs duties from 20 UA to 15 UA by raising the value limits by 5 UA.

(e) Vacuum-packed pieces of a net weight of not less than 75 g but not more than 250 g qualify for the concession only if their packings bear at least the following particulars:

- description of the cheese,
- fat content,
- packer responsible,
- country of manufacture.

ANNEX

(Contd)

| Tariff heading | Description of goods | Rate of conventional duties % |
|----------------------|---|--|
| 20.06 (continued) | <p>ex bb) Peaches (including nectarines) and plums:</p> <p>— in immediate packings of a net capacity of 4.5 kg or more but less than 5 kg</p> <p>ex dd) Other fruits:</p> <p>— in immediate packings of a net capacity of 4.5 kg or more but less than 5 kg</p> <p>† ex ee) Mixtures of fruit:</p> <p>— in immediate packings of a net capacity of 4.5 kg or more but less than 5 kg</p> | <p>23</p> <p>23</p> <p>23</p> |
| 20.07 | <p>Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:</p> <p>B. Of a specific gravity of 1.33 or less at 15° C.:</p> <p>I. a) 1. aa) 22. Grape juice of a value exceeding 18 UA per 100 kg net weight, concentrated, other</p> <p>I. a) 1. bb) 22. Grape juice of a value exceeding 18 UA per 100 kg net weight, other</p> <p>I. b) 1. aa) 22. Grape juice of a value of 18 UA or less per 100 kg net weight, concentrated, other</p> <p>I. b) 1. bb) 22. Grape juice of a value of 18 UA or less per 100 kg net weight, other</p> <p>II. a) 1. Orange juice of a value exceeding 30 UA per 100 kg net weight</p> <p>II. a) 2. Grapefruit juice of a value exceeding 30 UA per 100 kg net weight</p> <p>II. b) 1. bb) Orange juice of a value of 30 UA or less per 100 kg net weight, other</p> <p>II. b) 2. bb) Grapefruit juice of a value of 30 UA or less per 100 kg net weight, other</p> | <p>28 (a) (b)</p> <p>28 (a) (b)</p> <p>28 (a) (b)</p> <p>28 (a) (b)</p> <p>19 (a)</p> <p>15 (a)</p> <p>19 (a)</p> <p>15 (a)</p> |
| 22.09 | <p>Spirits (other than those of heading No 22.08; liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:</p> <p>A. Spirits (other than those of heading No 22.08), in containers holding:</p> <p>ex I. 2 litres or less:</p> <p>— Of 45.2° or less</p> <p>ex II. More than 2 litres:</p> <p>— Of 45.2° or less</p> <p>C. Spirituous beverages:</p> <p>V. Other, in containers holding:</p> <p>ex a) 2 litres or less:</p> <p>— Liqueurs and brandy (other than brandy made from stone fruit, seed fruit or seed-fruit marc), containing 45.2° or less of ethyl alcohol</p> | <p>1.60 UA per hl and per degree + 10 UA per hl</p> <p>1.60 UA per hl and per degree</p> <p>1.60 UA per hl and per degree + 10 UA per hl</p> |

(a) See note (ads) at the end of this list.

(b) In certain conditions a countervailing charge is provided for in respect of certain products in addition to the customs duty.

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| Tariff heading | Description of goods | Rate of conventional duties % |
|----------------------|--|---------------------------------------|
| 22.09 (continued) | C. V. ex b) More than 2 litres: -- Liqueurs and brandy (other than brandy made from stone fruit, seed fruit or seed-fruit marc), containing 45.2° or less of ethyl alcohol | 1-60 UA per hl and per degree |
| 27.16 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs): -- Bituminous mastics -- Other | 3 1 |
| 28.01 | Halogens (fluorine, chlorine, bromine and iodine): D. Iodine: -- Crude -- Other | Free 12 |
| 28.50 | Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds: A. Fissile chemical elements and isotopes; compounds, alloys, dispersions and cermets, containing such elements or isotopes, including spent or irradiated nuclear reactor cartridges: -- Natural uranium: -- Crude; waste and scrap (EURATOM) -- Worked: -- Bars, rods, angles, shapes and sections, wire, sheets and strips (EURATOM) -- Other (EURATOM) -- Other (EURATOM) B. Other: -- Artificial radio-active isotopes (EURATOM) -- Compounds of artificial radio-active isotopes (EURATOM) -- Other | — Free 1-6 — Free Free |
| 28.52 | Compounds, inorganic or organic, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together: ex A. Of thorium or of uranium depleted in U235, whether or not mixed together (EURATOM), other than thorium salts | Free |
| 29.23 | Single or complex oxygen-function amino-compounds: D. Amino acids: ex III. Glutamic acid and its salts: -- Sodium hydrogen glutamate | 19 |
| 33.01 | Essential oils (terpeneless or not); concretes and absolutes; resinoids: A. Essential oils, not terpeneless: II. Other: b) Other: -- Eucalyptus oil -- Citronella, Jamaica rosewood (Amyris balsamifera) or vetiver (Vetiveria zizanioides) oils -- Other | Free 2-4 3-2 |
| 37.06 | Cinematograph film, exposed and developed, consisting only of sound track, negative or positive: -- Negatives; intermediate positives | Free |

