

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(77) 435 final.

Brussels, 22 September 1977

Proposal for a  
Council Regulation (EEC)  
amending the nomenclature for certain agricultural  
products, various Regulations concerning these  
products and the Common Customs Tariff

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(submitted to the Council by the Commission)

COM(77) 435 final.

EXPLANATORY MEMORANDUM

The objects of the attached draft Council Regulation are to

- (a) include within the Common Customs Tariff minor changes agreed by the Customs Cooperation Council to the Nomenclature for the classification of goods in Customs Tariff,
- (b) simplify the Tariff by minor modifications to its presentation,
- (c) bring the Danish and English texts into agreement with those in the other languages, and
- (d) to amend certain Regulations relating to agricultural products.

The European Parliament must be consulted as the proposal is based on Article 43 of the EEC Treaty.

The financial consequences upon the Community budget of this proposal will be negligible.



Proposal for  
COUNCIL REGULATION (EEC)

amending the nomenclature for certain agricultural  
products, various Regulations concerning these  
products and the Common Customs Tariff.

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THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Communities  
and in particular Articles 28 and 43 thereof;

Having regard to the proposal from the Commission;

Having regard to the opinion of the European Parliament;

Having regard to Council Regulation (EEC) No 136/66 of 22 September 1966 on  
the establishment of a common organisation of the market in oils and fats (1)  
as last amended by Regulation (EEC) No 1707/73 (2); and in particular  
Articles 14(2) and 15(3) thereof;

Having regard to Council Regulation (EEC) No 804/68 of 27 June 1968 on the  
common organization of the market in milk and milk products (3) as last  
amended by Regulation (EEC) No 559/76 (4); and in particular Article 14(6)  
thereof;

Having regard to Council Regulation (EEC) No 3330/74 of 19 December 1974 on the  
common organisation of the market in sugar (5) as last amended by Regulation  
(EEC) No 1110 / 77 (6); and in particular Article 9 ( 5 ) thereof;

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the  
common organisation of the market in cereals (7) as last amended by Regulation  
(EEC) No 1386/77 (8) and in particular Articles 14(3), 16(5), 17, 19 ( 2 ) and  
23(2) thereof;

Having regard to Council Regulation (EEC) No 1059/69 of 28 May 1969 laying  
down the trade arrangements applicable to certain goods resulting from the  
processing of agricultural products (9) as last amended by Regulation (EEC)  
No 2670 /76 (10), and in particular Article 12 thereof;

Whereas the nine Member States are contracting parties to the Brussels Convention  
of 15 December 1950 on Nomenclature for the Classification of Goods in Customs  
tariffs; whereas the Common Customs Tariff is based on that Nomenclature;

Whereas the Customs Cooperation Council recommended amendments to the Convention, and therefore to the Nomenclature which forms part thereof, to its Contracting Parties; whereas these recommendations, having encountered no objection in whole or in part, are deemed to have been adopted on 1 July 1977 and are to be applied from 1 January 1978;

Whereas heading No 05.06 has been deleted by the Recommendation of the Customs Cooperation Council; whereas these products are now classified under sub-heading 05.15 B; whereas this subheading is part of the common organisation of the market in certain products listed in Annex II of the Treaty; whereas the scope of the market should not be extended because of the Recommendation of the Customs Cooperation Council.

Whereas heading No 17.05 has been deleted by the Recommendation of the Customs Cooperation Council; whereas those products are now classified in heading No 17.01, 17.02 or subheading 21.07 F;

Whereas other amendments to the tariff nomenclature for agricultural products are necessary to ensure its uniform application; whereas it is necessary to amend the relevant regulations; whereas the tariff nomenclature for agricultural products is incorporated into the Common Customs Tariff;

Whereas the Common Customs Tariff can be simplified;

Whereas certain Regulations should be amended or adapted;

Whereas under Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organisation of the market in fruit and vegetables (11) as last amended by Regulation (EEC) No 1034/77 (12) and in particular Article 22 thereof, a countervailing tax may be charged in addition to the customs duty on cucumbers; whereas it is necessary to amend the Common Customs Tariff;

Whereas it is appropriate, for the sake of clarity, to bring the Annexes of the amended Regulations up to date,

HAS ADOPTED THIS REGULATION:

- |   |                                    |
|---|------------------------------------|
| (1) OJ No L 172, 30. 9.1966, p. 3025/66 | (7) OJ No L 281, 1.11.1975, p. 1   |
| (2) OJ No L 175, 28. 6.1973, p. 5       | (8) OJ No L 158, 21. 6.1977, p. 1  |
| (3) OJ No L 148, 28. 6.1968, p. 13      | (9) OJ No L 141, 12. 6.1969, p. 1  |
| (4) OJ No L 67, 13. 3.1976, p. 9        | (10) OJ No L 302, 25.10.1976, p. 1 |
| (5) OJ No L 359, 31.12.1974, p. 1       | (11) OJ No L 118, 20. 5.1972, p. 1 |
| (6) OJ No L 134, 17. 5.1977, p. 1       | (12) OJ No L 125, 17. 5.1977, p. 1 |

Section I - Cereals

Article 1

In Regulation (EEC) No 2727/75, Annex A and Annex B are to be replaced by Annex I and Annex II of this Regulation.

Article 2

In Council Regulation (EEC) No 2743/75 of 29 October 1975 on the system to be applied to cereal based compound feedingstuffs (1) . .

, Annex I is to be amended as follows:

Replace the text of subheading 23.07 B by the following:

CCT heading No	Description of goods
23.07	Sweetened forage; other preparations of a kind used in animal feeding:  B. Other, containing starch, glucose or glucose syrup falling within subheadings 17.02 B and 21.07 F II, or milk products (falling within headings Nos 04.01, 04.02, 04.03 and 04.04 and within subheadings 17.02 A and 21.07 F I):  I Unchanged

Article 3

Council Regulation (EEC) No 2744/75 of 29 October 1975 on the import and export system for products processed from cereals and from rice (2), as last amended by Regulation (EEC) No 832 /76 (3), is to be amended as follows:

1. Articles 5(1), 8 and 9(1):

Delete "11.06 B" and insert "11.04 C II"

Delete "17.05 B" and insert "21.07 F II"

2. Article 9(3):

Delete "11.06 B" and insert "11.04 C II"

3. Annex I:

- (a) Replace the texts of headings 11.02, 11.06 and 17.02 in columns 1 and 2 by the following texts:

CCT heading No	Description	Basic Product	Coefficient	Fixed component u.s./ metric ton
(1)	(2)	(3)	(4)	(5)
11.02	<p>Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No 10.06; germ of cereals, whole, rolled, flaked or ground<sup>(1)</sup>:</p> <p>A B C D E F G</p> <p>No change</p>		_____ No change _____	
11.04	<p>Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06:</p> <p>C Flour and meal of sago and of roots and tubers falling within heading No 07.06:</p> <p>I. Denatured<sup>(a)</sup> II. Other</p> <p>a) For the manufacture of starches (a) b) Other</p>		_____ No change _____	
17.02	<p>Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</p> <p>B. Glucose and glucose syrup:</p> <p>II. Other</p> <p>a) Glucose in the form of white crystalline powder, whether or not agglomerated b) Other</p>		_____ No change _____	

- (1) To distinguish between products falling within headings Nos 11.01 and 11.02 and those falling within subheading 23.02 A, those products having:
- (a) a starch content (determined by the modified Evers polarimetric method) exceeding 45% in weight of dry product, and
- (b) an ash content (by weight of dry matter after deduction of any added mineral substances, of not more than 1.6% for rice, 2.5% for wheat and rye, 3% for barley, 4% for buckwheat, 5% for oats and 2% for all other cereals, shall be considered as falling within heading Nos 11.01 and 11.02.
- Germ of cereals, whole, rolled, flaked or ground falls in all cases within heading No 11.02.
- (a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

(b) The heading 17.05 is to be deleted, and replaced by a new subheading, 21.07 F, the text of which is as follows:

CCT heading No	Description	Basic Product	Coefficient	Fixed component u.a./metric ton
(1)	(2)	(3)	(4)	(5)
21.07 F	Flavoured or coloured sugar syrups: II. Glucose syrup	Maize	1.61	55"

#### Article 4

In Council Regulation (EEC) No 2747/75 of 29 October 1975 laying down general rules to be applied in the event of the cereals market being disturbed (4)  
, Article 3(2) is to be amended  
as follows:

Delete "17.05 B" and insert "21.07 F II"

#### Article 5

In Council Regulation (EEC) No 2758/75 of 29 October 1975 laying down general rules concerning the components designed to ensure, within the cereals and rice sectors, the protection of the processing industry and fixing those components in respect of the new Member States (5)  
, Annex I is to be amended as follows:

1. Replace the texts of headings 11.02, 11.06 and 17.02 by the following texts:

CCT heading No	Description	Fixed component u.a./metric ton
(1)	(2)	(3)
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No 10.06; germ of cereals, whole, rolled, flaked or ground:  <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> A B C D E F G </div> <div style="font-size: 3em; line-height: 1;">}</div> <div style="margin-left: 10px;">No change</div> </div>	<div style="text-align: center;"> ————— No change ————— </div>

CCT heading No	Description	Fixed component u.a./metric ton
(1)	(2)	(3)
11.04	<p>Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06;</p> <p>C. Flour and meal of sago and of other roots and tubers falling within heading No 07.06:</p> <p>I. Denatured (a)</p> <p>II. Other:</p> <p>a) For the manufacture of starches (a)</p> <p>b) Other</p>	<p>_____ No change _____</p>
17.02	<p>Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel</p> <p>B. Glucose and glucose syrup:</p> <p>II. Other:</p> <p>a) Glucose in the form of white crystalline powder, whether or not agglomerated</p> <p>b) Other</p>	<p>_____ No change _____</p>

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

2. The heading 17.05 is to be deleted and replaced by a new subheading, 21.07 F, the text of which is as follows:

CCT heading No	Description	Fixed component u.a./metric ton
(1)	(2)	(3)
21.07 F	<p>Flavoured or coloured sugar syrups</p> <p>II. Glucose syrup</p>	55

3. Replace the text of subheading 23.07 B, in the first two columns, by the following:

CCT heading No	Description	Community as originally constituted	Denmark	Ireland	United Kingdom
		Fixed components (u.a./metric ton)			
23.07	<p>Sweetened forage: other preparations of a kind used in animal feeding:</p> <p>B. Other, containing starch, glucose or glucose syrup falling within subheadings 17.02 B and 21.07 F II, or milk products (falling within headings Nos 04.01, 04.02, 04.03 and 04.04 and within subheadings 17.02 A and 21.07 F I):</p> <p>I. Unchanged</p>	<p>————— Unchanged —————</p>			

## Section II - Wine

### Article 6

Annex IV of Council Regulation (EEC) No 816/70 of 28 April 1970 laying down additional provisions for the common organisation of the market in wine (6) as last amended by Regulation (EEC) No 1679/77 (7), is to be amended in accordance with Annex III of this Regulation.

## Section III - Milk and Milk Products

### Article 7

In Regulation (EEC) No 804/68, Article 1 is to be amended as follows:

1. Replace the text of item (e) by the following text:

"(e) 17.02 Other sugars in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:

A. Unchanged"

2. Replace the text of item (f) by the following text:

"(f) 21.07 F Flavoured or coloured sugar syrups

I. Lactose syrup."

3. In Regulation (EEC) 804/68, the Annex is to be amended as follows:

1. Replace the text of heading 17.02 by the following text:

"17.02 Other sugars in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:

A. Unchanged"

2. Replace the text of heading 19.02 by the following text:

"19.02 Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa.

B. Other (i.e. not being malt extract)"

#### Article 8

1. In Council Regulation (EEC) No 823/68 of 28 June 1968, determining the groups of products and the special provisions for calculating levies on milk and milk products (8) as last amended by Regulation (EEC) No 1638/77 (9) Annex I is to be amended as follows:

Group 12      Replace "17.05 A" by "21.07 F II"

2. Regulation (EEC) No 823/68, Annex II is to be amended as follows:

- (a) Replace the text of heading 17.02 with the following text:

CCT heading No	Description
17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: A. Lactose and lactose syrup: II. Other (than those containing, in the dry state, 99% or more by weight of the pure product)

- (b) Replace the text of heading 17.05 with the following text for subheading 21.07 F:

CCT heading No	Description
21.07	F Flavoured or coloured sugar syrups I. Lactose syrup

- (c) In the text of subheading 23.07 B replace "17.05 B" by "21.07 F II".

Section IV - Certain Products  
in Annex II of the Treaty

Article 9

In Council Regulation (EEC) No 827/68 of 28 June 1968 on the common organisation of the market in certain products listed in Annex II to the Treaty (10) as last amended by Regulation (EEC) No 425 /77 (11), the Annex is to be amended as follows:

1. Replace the text of subheading 05.15 B with the following text:

"05.15 ex B. Other, except sinews and tendons and parings and similar waste of raw hides or skins."

2. Replace the texts of headings 11.03 and 11.04 with the following text:

"11.04 Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06;

A. Flour of the dried leguminous vegetables falling within heading No 07.05

B. Flour of the fruits falling within any heading in Chapter 8"

3. Replace the text of heading 12.08 with the following text:

"12.08 Chicory roots, fresh or dried, whole or cut, unroasted; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading.

- B. Locust beans
- C. Locust bean seeds
- D. Apricot, peach and plum stones, and kernels thereof
- E. Other

Section V - Sugar and isoglucose

Article 10

Regulation (EEC) No 3330/74, Article 1 shall be amended as follows:

1. In paragraph 1.

- (a) In the text of item a), CCT heading 17.01, - the words "beet sugar and cane sugar, solid" are replaced by the words "beet sugar and cane sugar, in solid form" in the English text.
- (b) Replace the text of item (c) with the following text:

"(c) 17.03 Molasses"
- (c) Replace the text of item (d) with the following text:

"(d) 17.02 Other sugars in solid form (but not including lactose, C, D II glucose or isoglucose); sugar syrups, not containing E and F added flavouring or colouring matter (and not including lactose, glucose or isoglucose); artificial honey, whether or not mixed with natural honey; caramel."
- (d) Replace the text of item (e) with the following text:

"(e) 21.07 F IV Flavoured or coloured sugar syrups (other than lactose, glucose or isoglucose syrups)
- (f) 23.03 B 1 Beet-pulp, bagasse and other waste of sugar manufacture."

2. Replace the text of paragraph 2 with the following text:

"2. For the purposes of this Regulation:

- "White sugar" means sugar, not flavoured or coloured, containing, in the dry state, 99.5% or more by weight of sucrose, determined by the polarimetric method;
- "Raw sugar" means sugar, not flavoured or coloured, containing, in the dry state, less than 99.5% by weight of sucrose, determined by the polarimetric method."

Article 11

In Council Regulation (EEC) No 765/68 of 18 June 1968 laying down general rules for the production refund on sugar used in the chemical industry (15) as last amended by Regulation (EEC) No 3138/76 (13), Annex I is to be amended as follows:

Replace the subheading "ex 17.02 D" with the subheading "ex 17.02 D II".

Article 12

In Council Regulation (EEC) No 1111/77 of 17 May 1977 laying down common provisions for isoglucose (14)

Article 1 is to be amended as follows:

Replace the text of subheading No 17.05 C I with the following text for subheading 21.07 F:

"21.07 F III Flavoured or coloured isoglucose syrup."

Section VI - Fish

Article 13

Annex V of Council Regulation (EEC) No 100/76 of 19 January 1976 on the common organisation of the market in fishery products (17) as last amended by Regulation (EEC) No 2429 /76 (16) is to be amended as follows:

1. Replace the text of subheading 03.03 A I with the following text in the English version:

CCT heading No	Description
03.03	A. Crustaceans: I. Crawfish of the genera Palinurus, Panulirus and Jasus

2. Replace the text of subheading 05.15 A with the following text:

CCT heading No	Description
05.15	A. Fish, crustaceans and molluscs

Section VII - Oils and Fats

Article 14

Regulation (EEC) No 136/66, is to be amended as follows:

1. Article 1(2)(b) Delete "15.17 B" insert "15.17 B II"
2. Article 1(2)(e) Delete "15.17 A" insert "15.17 B I"

Article 15

Council Regulation (EEC) No 443/72 of 29 February 1972 on the levies applicable to refund olive oil and certain products containing olive oil (17)

is to be amended as follows:

1. Articles 6(2) and 7(2) First indent  
Delete "15.17 A I" insert "15.17 B I a)"
2. Articles 6(2) and 7(2) second indent  
Delete "15.17 A II" insert "15.17 B I b)"

Section VIII - General Provisions

Article 16

Council Regulation (EEC) No 706/76 of 30 March 1976 on the arrangements applicable to agricultural products and certain goods resulting from processing of agricultural products originating in the African, Caribbean and Pacific States or in the overseas countries and territories (18) as last amended by Regulation (EEC) No 328/77 (19) is to be amended as follows:

1. Article 12(2) second indent, delete "11.06" and substitute "11.04".
2. Article 12(3), replace the text of subheading "11.06 with the following text:

"11.04 Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06:

ex C I. Denatured:

- Flour and meal of arrowroot

II. Other:

ex a) For the manufacture of starches:

- Flour and meal of arrowroot

ex b) Other:

- Flour and meal of arrowroot

### 3. Article 17(2)

(a) Replace the text of heading 19.02 with the following text:

"19.02 Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:"

(b) Replace the text of heading 19.07 with the following text:

"19.07 Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.

### Article 17

Regulation (EEC) No 950/68 is amended as shown in Annex IV of this Regulation.

### Article 18

This Regulation shall enter into force on 1 January 1978.

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

Done at Brussels

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- (1) OJ No L 281, 1.11.1975, p. 60
  - (2) OJ No L 281, 1.11.1975, p. 65
  - (3) OJ n° L 100, 6. 4.1976, p. 1
  - (4) OJ No L 281, 1.11.1975, p. 82
  - ( )
  - (5) OJ No L 281, 1.11.1975, p. 109
  - ( )
  - (6) OJ No L 99, 5. 5.1970, p. 1
  - (7)) OJ n° L 187, 19. 7.1977, p. 15
  - (8)) OJ No L 151, 30. 6.1968, p. 13
  - (9) OJ n° L 183, 18. 7.1977, p. 3
  - (10) OJ No L 151, 30. 6.1968, p. 16
  - (11) OJ n° L 61, 5. 3.1977, p. 1
  - (12) OJ No L 143, 25. 6.1968, p. 1
  - (13) OJ n° L 354, 21.12.1976, p.1
  - (14) OJ No L 134, 28. 5.1977, p. 4
  - (15) OJ n° L 20, 28.1.1976, p. 1
  - (16) OJ No L 276, 4.10.1976, p.5
  - (17) OJ n° L 54, 3. 3.1972, p.3
  - (18) OJ No L 85, 31. 3.1976, p. 2
  - (19) OJ n° L 46, 14. 2.1977, p.1

ANNEX I

REGULATION 2727/75

GCT heading No	Description of goods
07.06 A	Manioc, arrowroot, salep and other similar roots and tubers with high starch content, excluding sweet potatoes
ex 11.01	Cereal flours:  C. Barley flour D. Oat flour E. Maize flour G. Other
ex 11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No 10.06; germ of cereals, whole, rolled, flaked or ground:  ex A. Cereal groats and cereal meal, except groats and meal of wheat and rice B. Hulled grains (shelled or husked), whether or not sliced or kibbled C. Pearled grains D. Grains not otherwise worked than kibbled  ex E. Rolled grains; flaked grains, except flaked rice ex F. Pellets, except rice pellets G. Germ of cereals, whole, rolled, flaked or ground
11.04 C	Flour and meal of sago and of roots and tubers falling within heading No 07.06
11.07	Malt, roasted or not
ex 11.08 A	Starches:  I. Maize starch III. Wheat starch IV. Potato starch V. Other
11.09	Wheat gluten, whether or not dried

CCT heading No	Description of goods
17.02 B	Glucose and glucose syrup:
	II. b) Other
21.07 F II	Glucose syrup, flavoured or coloured
23.02 A	Bran, sharps and other residues derived from the sifting, milling or working of cereals
23.03 A I	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product exceeding 40% by weight
23.07	Sweetened forage; other preparations of a kind used in animal feeding:
	ex B. Other, containing, starch, glucose or glucose syrup falling within subheadings 17.02 B and 21.07 F II or milk products (falling within heading Nos 04.01, 04.02, 04.03 and 04.04 and 17.02 A or 21.07 F I), except preparations and feedingstuffs containing 50% or more by weight of milk products falling within one or more of the abovementioned headings or subheadings

Annex II

REGULATION 2727/75, Annex B

CCT heading No	Description of goods
17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: B. Glucose and glucose syrup: I. Containing, in the dry state, 99% or more by weight of the pure product.
17.04	Sugar confectionery, not containing cocoa: B. Chewing gum C. White chocolate D. Other
18.06 C	Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa
19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa
19.03	Macaroni, spaghetti and similar products
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
ex 21.02	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof: C. Roasted chicory and other roasted coffee substitutes: II. Other (than roasted chicory) D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: II. Other (than extracts, essences and concentrates of roasted chicory)

CCT heading No	Description of goods
21.05	Soups and broths in liquid, solid or powder form
21.07 1	Food preparations not elsewhere specified or included

Annex III

In Regulation (EEC) No 816/70, Annex IV, CCT heading 20.07 is amended as follows:

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
1	2	3	4
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>A. Of a specific gravity exceeding 1.33 at 15°C:</p> <p>I. Grape juice (including grape must):</p> <p>a) Of a value exceeding 22 u.a. per 100 kg net weight</p> <p>b) Of a value not exceeding 22 u.a. per 100 kg net weight</p> <p>1. With an added sugar content exceeding 30% by weight</p> <p>2. Other</p> <p>II. and III. (unchanged)</p> <p>B. Of a specific gravity of 1.33 or less at 15°C:</p> <p>I. Grape, apple and pear juice (including grape must); mixtures of apple and pear juice:</p> <p>a) Of a value exceeding 18 u.a. per 100 kg net weight:</p> <p>1. Grape juice (including grape must):</p> <p>aa) Concentrated:</p> <p>11. With an added sugar content exceeding 30% by weight</p> <p>22. Other</p> <p>bb) Other</p> <p>11. With an added sugar content exceeding 30% by weight</p> <p>22. Other</p> <p>2 and 3 (unchanged)</p>	<p>50(b)</p> <p>50 + (L) (b)</p> <p>50(b)</p> <p>28(b)</p> <p>28(b)</p> <p>28(b)</p> <p>28(b)</p> <p>28(b)</p>	<p>-</p> <p>-</p> <p>-</p> <p>28 + ads</p> <p>28 + ads</p> <p>28 + ads</p> <p>28 + ads</p>

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
1	2	3	4
	b) Of a value of 18 u.a. or less per 100 kg net weight: <ul style="list-style-type: none"> <li>1. Grape juice (including grape must):               <ul style="list-style-type: none"> <li>aa) Concentrated:                   <ul style="list-style-type: none"> <li>11. With an added sugar content exceeding 30% by weight</li> <li>22. Other .....</li> </ul> </li> <li>bb) Other:                   <ul style="list-style-type: none"> <li>11. With an added sugar content exceeding 30% by weight</li> <li>22. Other .....</li> </ul> </li> </ul> </li> </ul>	28+(L)(b) 28 (b)	28 + ads 28 + ads
	2, 3 and 4 (unchanged)	28(b)	28 + ads

Annex IV

In Part 1, Section 1 and Part II, Chapters 3, 4, 7, 10, 11, 17, 19, 21 and 23 and Annex, of the Common Customs Tariff, the Annex to Regulation (EEC) No 950/68, the undermentioned Notes and headings are to be amended with effect from 1 January 1978, to read as shown below:

A. Part 1, Preliminary Provisions; Section I, General Rules; B, General rules concerning duties:

(a) Paragraph 5 and 6 in the Danish version shall read as follows:

5. Et "(1)" i toldsatskolonne 3 for visse positioner og underpositioner angiver, at de pågældende varer er underkastet reglerne om importafgift på landbrugsvarer.
6. Et "ve" i toldsatskolonnerne 3 og 4 angiver, at der for de pågældende varer kan opkræves et variabelt element, der fastsættes i overensstemmelse med reglerne om handelen med visse forarbejdede landbrugsvarer".

(b) The following two paragraphs shall be added:

- "7. The symbol "ads" or "adf" in column 4 in Chapters 17, 18 and 19 indicates that the maximum rate of duty consists of an ad valorem duty plus an additional duty for certain forms of sugar or for flour. This additional duty is fixed in accordance with the rules concerning trade in certain processed agricultural goods.
8. The symbol "ads" in column 4 in Chapter 20 indicates that the Community reserves the right to charge, over and above the bound duty, an additional duty on sugar corresponding to the duty payable on imported sugar and applicable to the quantity of various sugars contained in this product in excess of the percentage by weight laid down in Additional Note 3 to Chapter 20."

B. Part II, Schedule of Customs Duties.

1. Replace the text of Chapter 4, Note 1 with the following text:

"1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, curdled milk, kephir, yoghourt and other fermented or acidified milk."

2. In Chapter 4, Additional Note 8, line 3, replace "17.05 A" with "21.07 F I".

3. Delete the whole of heading 05.06.

4. Replace the text of subheading 05.15 A with the following text:

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
05.15	A. Fish, crustaceans and molluscs	Free	(a)

(a) See Annex

5. In the Note to Chapter 7, paragraph (c), replace "11.03" with "11.04".

6. Replace the text of subheading 07.01 P with the following text:

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
07.01	P. Cucumbers and gherkins:		
	I. Cucumbers:		
	a) From 1 November to 15 May	16(a)	-
	b) From 16 May to 31 October	20(a)	20
	II. Gherkins	16	-

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

7. In the English version replace the text of subheading 08.08 B with the following text:

Heading number	Description	Rate of duty	
		Autonomous % or Levy (L)	Conventional %
08.08	Cowberries, foxberries or mountain cranberries (fruit of <i>Vaccinium vitis idaea</i> )	———— No change ————	

8. In all versions, other than English, add the following text to subheading 08.08 B:

"(fruits of *Vaccinium vitis idaea*)"

9. In subheadings 08.08 C and 08.11 D after "Bilberries" and in subheading 08.10 A after "bilberries" add the following text:

"(fruit of the species *Vaccinium myrtillus*)"

10. Replace the text of the Note to Chapter 10 with the following text:

"This Chapter only covers those grains which have been neither hulled nor otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in heading No 10.06."

11. In Note 1 (a) of Chapter 11, replace "21.01" with "21.02".

12. Replace the texts of headings 11.02, 11.03 and 11.04 with the following texts:

Heading number	Description	Rate of duty	
		Autonomous % or Levy (L)	Conventional %
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No 10.06; germ of cereals, whole, rolled, flaked or ground:	———— No change ————	

Heading number	Description	Rate of duty	
		Autonomous % or Levy (L)	Conventional %
11.02 (cont.)	<div><div><div>A B C D E F G</div><div>}</div><div>No change</div></div></div>		
11.03	Delete the whole heading	-	-
11.04	<div>Delete and substitute: "Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any headings in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06; <div>A. Flour of the dried leguminous vegetables falling within heading No 07.05: <div>B. Flour of the fruits falling within any heading in Chapter 8: <div>I. Of bananas ..... II. Other .....  C. Flour and meal of sago and of roots and tubers falling within heading No 07.06:       I. Denatured (b) ..... II. Other: <div>a) For the manufacture of starches (b) ... b) Other .....</div></div></div></div></div>	<div><div>12</div><div>17</div><div>13</div><div>28(L)</div><div>28(L)</div><div>28(L)</div></div>	<div><div>(a)</div><div>-</div><div>-</div><div>-</div><div>-</div><div>-</div></div>

(a) See Annex

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

13. Delete the whole of heading 11.06.

14. In Note 2 of Chapter 12 after "seeds of vetches" add:

"(other than those of the species *Vicia faba*)"

15. Delete the whole of heading 12.05.

16. Replace the text of heading 12.08 with the following text:

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
12.08	Chicory roots, fresh or dried, whole or cut, unroasted; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading:		
	A. Chicory roots, <del>fresh or dried, whole or cut, unroasted</del>	2	2
	B. Locust beans	8	-
	C. Locust bean seeds:		
	I. Not decorticated, crushed or ground .....	2	-
	II. Other .....	9	-
	D. Apricot, peach and plum stones, and kernels thereof	5	4
	E. Other	Free	Free

17. In Additional Note 3 to Chapter 15 replace "15.17 A" with "15.17 B I".

18. Delete the whole of heading 15.09.

19. Replace the text of heading 15.17 with the following text:

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:		
	A. Degras .....	9	6
	B. Residues resulting from the treatment of fatty substances or animal or vegetable waxes:		

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
15.17 (cont.)	I. Containing oil having the characteristics of olive oil:		
	a) Soapstocks	7(L)	-
	b) Other	2(L)	-
	II. Other		
	a) Oil foots and dregs; soapstocks	7(a)	5
	b) Other	2(a)	2

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

20. In Chapter 17 replace the text of the Additional Note 1 with the following text:

"For the purposes of heading No. 17.01:

- "White sugar" means sugar, not flavoured or coloured, containing, in the dry state, 99.5% or more by weight of sucrose, determined by the polarimetric method;
- "Raw sugar" means sugar, not flavoured or coloured, containing, in the dry state, less than 99.5% by weight of sucrose, determined by the polarimetric method."

21. Replace the text of heading 17.01 with the following text:

Heading	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
17.01	Beet sugar and cane sugar, in solid form:		
	A. White sugar; flavoured or coloured 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.

22. Replace the text of heading 17.02 with the following text:

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:  A B     No change  C. Maple sugar and syrup: I. Maple sugar in solid form, flavoured or coloured ..... II. Other .....  D. Other sugars and syrups: I. Isoglucose ..... II. Other .....  E F     No change		
		67(L)	-
		42(L)	20
		80(L)	-
		80(L)	-

23. Replace the text of heading 17.03 with the following text:

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
17.03	Molasses	65(L) <sub>(b)</sub>	-

24. Delete the whole of heading 17.05.

25. Delete the whole of heading 19.01.

26. Replace the text of heading 19.02 with the following text:

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
19.02	Malt extract; preparations of flour, meal, starch or malt extract of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:  A. Malt extract: I. With a dry extract content of 90% or more by weight II. Other .....  B. Other I. Containing malt extract and not less than 30% by weight of reducing sugars (expressed as maltose) II. Other:		
		16.3 + vc	8 + vc
		16.3 + vc	8 + vc
		19.6 + vc	11 + vc

Heading number	Description	Rate of duty	
		Autonomous % or Levy (L)	Conventional %
	a) Containing no milkfats or containing less than 1.5% by weight of such fats:		
	1. Containing less than 14% by weight of starch:		
	aa) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	19.6 + vc	11 + vc
	bb) Containing by weight of sucrose (including invert sugar expressed as sucrose):		
	11) 5% or more but less than 60%	19.6 + vc	11 + vc
	22) 60% or more	19.6 + vc	11 + vc
	2. Containing 14% or more but less than 32% by weight of starch:		
	aa) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	19.6 + vc	11 + vc
	bb) Other	19.6 + vc	11 + vc
	3. Containing 32% or more but less than 45% by weight of starch:		
	aa) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	19.6 + vc	11 + vc
	bb) Other	19.6 + vc	11 + vc
	4. Containing 45% or more but less than 65% by weight of starch:		
	aa) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	19.6 + vc	11 + vc
	bb) Other	19.6 + vc	11 + vc
	5. Containing 65% or more but less than 80% by weight of starch:		
	aa) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	19.6 + vc	11 + vc
	bb) Other	19.6 + vc	11 + vc

Heading number	Description	Rate of duty	
		Autonomous % or Levy (L)	Conventional %
	6. Containing 80% or more but less than 85% by weight of starch:		
	aa) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	19.6 + vc	11 + vc
	bb) Other	19.6 + vc	11 + vc
	7. Containing 85% or more by weight of starch	19.6 + vc	11 + vc
	b) Containing by weight of milkfats:		
	1. 1.5% or more but less than 5%	19.6 + vc	11 + vc
	2. 5% or more	19.6 + vc	11 + vc

27. Delete the whole of heading 19.06.

28. Replace the text of heading 19.07 with the following text:

Heading number	Description	Rate of duty	
		Autonomous % or Levy (L)	Conventional %
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.		
	A. Crispbread	24 + vc	9 + vc with a maximum of 24 + adf
	B.. Matzos	20 + vc	6 + vc with a maximum of 20 + adf
	C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	19.5 + vc	7 + vc
	D. Other containing by weight of starch:		
	I. Less than 50%	26.5 + vc	14 + vc
	II. 50% or more	26.5 + vc	14 + vc

29. Replace the texts of subheadings 20.07 B II a) 1 and 2 and 20.07 B II b) 1 and 2 by the following texts:

Heading number	Description	Rate of duty	
		Autonomous % or Levy (L)	Conventional %
20.07 B	II. Other:		
	a) Of a value exceeding 30 ua per 100 kg net weight:		
	1. Orange juice	21	19 + ads
	2. Grapefruit juice	21	15 + ads
	b) Of a value of 30 ua or less per 100 kg net weight:		
	1. Orange juice		
	aa) with an added sugar content exceeding 30% by weight	21 + (L)	19 + ads
	bb) Other	21	19 + ads
	2. Grapefruit juice:		
	aa) With an added sugar content exceeding 30% by weight	21 + (L)	15 + ads
	bb) Other	21	15 + ads

30. To Note 1 of Chapter 21 add a new item (e) with the following text:

"(e) Prepared enzymes of heading No 35.07."

31. Delete the whole of heading 21.01.

32. Replace the text of heading 21.02 with the following text:

Heading number	Description	Rate of duty	
		Autonomous % or Levy (L)	Conventional %
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:  A. Extracts, essences or concentrates of coffee and preparations with a basis of those extracts, essences or concentrates	30	18

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
	B. Extracts, essences or concentrates of tea or maté and preparations with a basis of those extracts, essences or concentrates	30	12
	C. Roasted chicory and other roasted coffee substitutes:		
	I. Roasted chicory .....	18	-
	II. Other .....	16.9 + vc	8 + vc
	D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:		
	I. Of roasted chicory .....	22	-
	II. Other .....	16.9 (a) + vc	-

(a) Duty suspended to 14% for an indefinite period.

33. The subheading "21.07 F" is to be relettered as "21.07 G".

34. Add a new subheading, 21.07 F, to heading 21.07, with the following text:

Heading number	Description	Rate of duty	
		Autonomous % or levy (L)	Conventional %
21.07	F. Flavoured or coloured sugar syrups:		
	I. Lactose syrup	67(L)	-
	II. Glucose syrup	67(L)	-
	III. Isoglucose	67(L)	-
	IV. Other	67(L)	-

35. In Additional Note 2 to Chapter 23 replace "17.05 A" with "21.07 F 1".

36. In subheading 23.07 B replace "17.05 B" with "21.07 F II".

- C. Annex, (headings or subheadings of which only a part is covered by a GATT concession or in which different concessions have been granted).  
Amend as follows:

1. Replace the text of heading 05.15 by the following text:

Heading number	Description	Rates of conventional duty %
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption: ex A. Fish, crustaceans and molluscs: Fish roes; salted cod roe for use as bait ... ex B. Other: - Cochineal; animal blood; sinews and tendons; parings and similar waste, of raw hides or skins .....	Free      Free

2. An additional heading, 11.04, is to be added, the text of which is as follows:

Heading number	Description	Rates of conventional duty %
11.04	Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No 07.06: ex A. Flour of the dried leguminous vegetables falling within heading No 07.05: - Of peas, beans or lentils .....	      12

3. Delete the whole of the heading 20.07, the footnote (a) and the whole of the Note (ads) and table relating to heading 20.07.

