

**USER'S GUIDE TO THE TARIFF TREATMENT
OF PRODUCTS ORIGINATING IN THE ACP STATES**

1. Introduction
2. Customs arrangements applying to Community imports of products originating in the ACP States
3. Customs cooperation and the question of origin
4. Generalized system of preferences (GSP): how it affects the ACP States

INTRODUCTION

This Guide offers an easy-reference schedule of the treatment applied in the Community to imports of certain products originating in ACP States, and should provide users of the system with answers to most of their commonest questions.

The bulk of the publication concerns the specific rules applying to products coming under a "common organization of the market", i.e. covered by the common agricultural policy.

However, the Guide with its schedule of tariff arrangements is not legally binding. Great care has been taken in compiling the schedule, but it is not a substitute for the Official Journal of the European Communities in which Council or Commission decisions are published. The issues of the Official Journal (OJ) to be consulted in this connection are:

- L 331 of 10 December 1984, containing the Community's Common Customs Tariff
- L 61 of 1 March 1985, containing the Regulation setting out the arrangements applicable to agricultural products from the ACP States or overseas countries and territories (OCT).

Also of interest (but NB not legally binding) is OJ C 30 of 31 January 1985, which sets out the treatment applying to Community imports according to their origin; it needs to be read in conjunction with OJ L 331, which gives the full Community tariff description (OJ C 30 lists only the tariff heading number).

Note that in the Common Customs Tariff the four-figure heading numbers and texts in bold type correspond to the heading numbers and nomenclature of the Customs Cooperation Council; texts in ordinary typeface are specifically Community descriptions.

For additional information about the arrangements applying to Community imports of products of ACP or OCT origin, contact the Commission's Division VIII/A/4, which will be pleased to answer enquiries.

REGIME TARIFAIRE A L'IMPORTATION DANS LA COMMUNAUTE DES PRODUITS ORIGINAIRES DES ETATS ACP

- | | |
|---|----------------------|
| I. Produits ne figurant pas à l'annexe II du Traité ou n'étant pas assimilés à de tels produits par une décision du Conseil | exemption du droit |
| II. Produits figurant à l'annexe II du traité ou assimilés à de tels produits par une décision du Conseil : | |
| a) Si le commerce est réglé <u>uniquement</u> par des droits de douane | exemption du droit |
| b) Si le commerce est réglé par des prélèvements ou si des mesures spéciales s'ajoutent aux droits de douane ⁽¹⁾ | décision cas par cas |

(1) Ces produits font l'objet de mesures spécifiques dans le cadre d'organisations communes de marché. La liste figure ci-après

Produits dont le commerce est réglé par des dispositions particulières :

- le sucre : un protocole, annexé à la Convention, détermine pour certains Etats ACP exportateurs les quantités pour lesquelles la Communauté a prévu l'exemption du prélèvement et un prix garanti.
- le rhum : un protocole, annexé à la Convention détermine les quantités admissibles en exemption du droit.

CUSTOMS ARRANGEMENTS APPLYING TO COMMUNITY IMPORTS
OF PRODUCTS ORIGINATING IN THE ACP STATES

Note

The Lomé Convention establishes the tariff and quota system governing imports into the Community of products originating in the ACP States; customs treatment of imports is dealt with specifically in Article 130.

In outline the system operates as follows:

Products listed in Annex II to the EEC Treaty:

and for which a common organization of the market exists

or which are subject to specific rules laid down as part of the common agricultural policy:

- where no measure other than customs duties applies to a particular product, that product automatically qualifies for duty-free admission;
- where imports of a product are subject to some other regulatory measure, conditions of admission are decided on a case-by-case basis.

The vast majority of the above products fall within Chapters 1-24 of the Nomenclature (agricultural and food products).

Other products:

qualify automatically for duty-free admission.

Products from the ACP States remain subject, however, to various rules and regulations of general application, which include:

- plant health regulations: the basic Directive is found in OJ L 26 of 31 January 1977
- animal health regulations: for beef, veal and pigmeat see OJ L 302 of 31 December 1972; for other products such as poultry, game etc., each Community Member State still has its own national regulations
- quality standards for certain types of fruit and vegetables
- special rules imposed by various international commodity organizations
- rules concerning the protection of endangered species (the Washington Convention): see OJ L 384 of 31 December 1982 and OJ L 344 of 7 December 1983.

On the following pages is a schedule listing all products which come under a common organization of the market (as part of the common agricultural policy) or are subject to the special rules applying to processed agricultural products; against each is shown the number of the appropriate Regulation, the normal import charges for those goods and the special customs arrangements applicable to goods from ACP States.

ACP exports of products not listed in the schedule qualify for duty-free admission to the Community.

Fuller particulars of the products listed are set out in the Common Customs Tariff.

The tariff arrangements for ACP States also apply to the overseas countries and territories (OCT).

This information and that which follows applies only to the Community of 10 Member States (i.e. prior to enlargement)

Products covered by a common organization of the market
(by sector)

Sector	Community Regulation No
Oils and fats	136/66
Flowers and live plants	234/68
Milk and milk products	804/68
Beef and veal	805/68
Raw tobacco	727/70
Flax and hemp	1308/70
Hops	1696/71
Seeds	2358/71
Fruit and vegetables	1035/72
Cereals	2727/75
Pigmeat	2759/75
Eggs	2771/75
Poultry	2777/75
Ovalbumin and lactalbumin	2783/75
Rice	1418/76
Products processed from fruit and vegetables	516/77
Dried fodder	1117/78
Wine	337/79
Sheepmeat and goatmeat	1837/80
Goods resulting from the processing of agricultural products ("non-Annex II products")	3033/80 and 3035/80
Sugar	1785/81
Fishery products	3796/81

Certain products listed in Annex II to the Treaty are not subject to specific rules, in the strict sense, under the common agricultural policy. Trade arrangements for such products were set by Regulation (EEC) No 827/68 of 28 June 1968 (OJEC L151 of 30 June 1968), in which provision is made for customs duties only. Therefore, since they originate in ACP States, such products are imported totally free of customs duties by virtue of Article 130(2)(a)(i) of the third Lomé Convention.

To sum up, all ACP products other than the following are eligible for unconditional duty-free entry.

Tariff treatment applicable to Community imports
of products coming under a common organization of
the market

(Products listed in order of tariff heading)

Key to abbreviations

L = levy
D = customs duty
CA * = compensatory amount (other than a monetary compensatory amount)
CC * = countervailing charge
VC = variable component
adf = additional duty on flour
ads = additional duty on sugar

* Such taxes are levied only where market conditions so dictate.
At present they do not affect any product of the ACP States (1-10-1985).

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<u>Chapter 1</u>			
01.02 A I	Live animals of the bovine species, domestic species, pure-bred breeding animals	805/68	D) exemption from customs) duty and
01.02 A II	Live animals of the bovine species, domestic species, other than pure- bred breeding animals	805/68	D and L) exemption from the levy) (only for imports into) the French overseas) departments - OD)
01.03 A II	Live swine, domestic species, other than pure-bred breeding animals	2759/75	L	normal import rules apply
01.04	Live sheep and goats: - A. Pure-bred breeding animals - B. Other	1837/80 1837/80	D L	exemption from customs duty exemption from levy
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	2777/75	L	normal import rules apply

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
02.01 A II	<p>Chapter 2</p> <p>Meat of domestic bovine animals, fresh, chilled or frozen</p>	805/68	D and L	<p>- exemption from customs duty¹</p> <p>- 90% reduction of the levy for:</p> <p>Botswana 18 916 t)</p> <p>Kenya 142 t)</p> <p>Madagascar 7 579 t) a year</p> <p>Swaziland 3 363 t)</p> <p>Zimbabwe 8 100 t)</p> <p>provided an export tax equivalent to the reduction has been levied in the country of origin. Quantities are expressed in boned (i.e. boneless) weight and are global limits applying also to heading No 02.06 C I a</p>
02.01 A III a	Meat of domestic swine, fresh, chilled or frozen	2759/75	L	- exemption from levy in OD normal import rules apply
02.01 A IV	Meat of sheep or goats, fresh, chilled or frozen	1837/80	L	- meat of animals other than domestic: exemption from levy
02.01 B II b	Edible offal of domestic bovine animals, fresh, chilled or frozen	805/68	D	- meat of domestic animals: normal import rules apply exemption from customs duty
02.01 B II c	Edible offal of domestic bovine animals other than for the manufacture of pharmaceutical products, fresh, chilled or frozen	2759/75	L	normal import rules apply

¹ on amounts equivalent to the best year's trade performance between 1969 and 1974, plus an annual increase of 7%.

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
ex 02.01 B II d	<p><u>Chapter 2 contd</u> Edible offal of sheep and goats, other than for the manufacture of pharmaceutical products, fresh, chilled or frozen</p>	1837/80	D	exemption from customs duty
02.02	Dead poultry and edible offal thereof (except liver), fresh, chilled or frozen	2777/75	L	normal import rules apply
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine	2777/75	L	normal import rules apply
02.05 A + B	Pig fat free of lean meat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	2759/75	L	normal import rules apply
02.05 C	Poultry fat not rendered or solvent-extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	2777/75	L	normal import rules apply
02.06 B	Meat and edible meat offals of domestic swine, salted, in brine, dried or smoked	2759/75	L	normal import rules apply

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
02.06 C I a	<u>Chapter 2 contd</u> Edible meat of domestic bovine animals, salted, in brine, dried or smoked	805/68	D and L	exemption from customs duty and reduction in levy as for heading No 02.01 A II, subject to the quotas
02.06 C I b	Edible offal of domestic bovine animals, salted, in brine, dried or smoked	805/68	D	exemption from customs duty
02.06 C II a	Meat of sheep and goats, salted, in brine, dried or smoked	1837/80	L	- meat of animals other than domestic: exemption from levy - meat of domestic animals: normal import rules apply
02.06 C II b	Edible offal of sheep and goats, salted, in brine, dried or smoked	1837/80	D	exemption from customs duty

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<u>Chapter 3</u>			
03.01 B I a	Herring, fresh (live or dead), chilled or frozen	3796/81	D + CC	exemption from customs duty
03.01 B I c	Tuna, fresh (live or dead), chilled or frozen	3796/81	D + CC	exemption from customs duty
ex 03.01	Fish, fresh (live or dead), chilled or frozen, other than herring or tuna	3796/81	D	exemption from customs duty
03.02	Fish simply salted or in brine, dried or smoked	3796/81	D	exemption from customs duty
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water	3796/81	D	exemption from customs duty

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<u>Chapter 4</u>			
04.01 A	Milk and cream, fresh, not concentrated or sweetened, of a fat content, by weight, not exceeding 6%	804/68	L	normal import rules apply
04.01 B	Milk and cream, fresh, not concentrated or sweetened, of a fat content, by weight, exceeding 6%	804/68	L	normal import rules apply
04.02	Milk and cream, concentrated, or sweetened	804/68	L	normal import rules apply
04.03	Butter	804/68	L	normal import rules apply
04.04	Cheese and curd	804/68	L	normal import rules apply
04.05	Poultry eggs in shell, fresh or preserved	2771/75	L	normal import rules apply
04.05 B 1	Eggs, not in shell, and egg yolks, suitable for human consumption, fresh, dried or otherwise preserved, sweetened or not	2771/75	L	normal import rules apply

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
05.15	<u>Chapter 5</u> Fish, crustaceans and molluscs unfit for human consumption	3786/81	D	exemption from customs duty
	<u>Chapter 6</u> Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	234/68	D	exemption from customs duty
ex 07.01	<u>Chapter 7</u> Vegetables, fresh or chilled; excluding potatoes and olives	1035/72	D + CC	exemption from customs duty for: 07.01 F: leguminous vegetables, shelled or unshelled ex G: "Mooli" radishes S: Sweet peppers T: Other (aubergines, courgettes, marrows...) duty reductions: - 40%: 07.01 ex G II (carrots), 1 Jan.-31 March, 500 t - 60%: 07.01 ex H (onions), 15 Feb.-15 May, 500 t - 60%: 07.01 ex K (asparagus), 15 Aug.-31 Jan. - 60%: 07.01 M (tomatoes), 15 Nov.-30 April, 2 000 t - 40%: 07.01 Q IV: (other mushrooms) other products: normal import rules apply

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<u>Chapter 7 contd</u>			
07.01 N I	Olives, fresh or chilled, for uses other than the production of oil	135/66	L))) normal import rules apply
07.01 N II	Olives, fresh or chilled, for the production of oil	135/66	L))
07.02 A	Olives, whether or not cooked, preserved by freezing	135/66	D	normal import rules apply
07.02 B	Vegetables (whether or not cooked), preserved by freezing, excluding olives	516/77	D	exemption from customs duty
07.03 A I	Olives provisionally preserved in brine (or) sulphur water ... but not specially prepared for immediate consumption, for uses other than the production of oil	136/66	L	normal import rules apply
07.03 A II	Olives provisionally preserved in brine (or) sulphur water ... but not specially prepared for immediate consumption, for the production of oil	136/66	L	normal import rules apply
07.03 B, C, D, E, F	Vegetables provisionally preserved in brine (or) sulphur water ... but not specially prepared for immediate consumption, excluding olives	516/77	D	exemption from customs duty
07.04 A, B	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives	516/77	D	exemption from customs duty

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
ex 07.04 B	<u>Chapter 7 contd</u> Potatoes, dehydrated by artificial heat-drying, whole, cut, sliced, broken or in powder, but not further prepared, unfit for human consumption	1117/78	D	exemption from customs duty
ex 07.04 B	Dried, dehydrated or evaporated olives, whole, cut, sliced, broken or in powder, but not further prepared	136/66	L	normal import rules apply
ex 07.05	Dried leguminous vegetables for sowing	2358/71	D	exemption from customs duty
07.06 A	Manioc, arrowroot and other similar roots and tubers with high starch content, except sweet potatoes	2727/75	L	- reduction in levy for products other than arrowroot - exemption for arrowroot
07.06 B	Sweet potatoes	2727/75	D	exemption from customs duty

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
08.02	<u>Chapter 8</u> Citrus fruit, fresh or dried	1035/72	D + CC	exemption from customs duty for grapefruit 80% reduction of customs duty for oranges and mandarins (CCT heading No 08.02 A and B) exemption from customs duty for other citrus fruits (CCT heading No 08.02 E), e.g. citrons, limes, kumquats and bergamots normal import rules apply to remaining categories of citrus fruit (lemons)
08.03	Figs, fresh or dried	1035/72	D + CC	normal import rules apply
08.04 A I and B	Fresh table grapes and dried grapes	1035/72	D + CC	exemption from customs duty for dried grapes; normal import rules apply to other grapes
08.04 A II	Fresh grapes other than table grapes	337/79	D + CC	normal import rules apply
ex 08.05	Nuts other than those falling within heading No 08.01, fresh or dried, shelled or not, except areca and cola	1035/72	D + CC	normal import rules apply
08.06	Apples, pears and quinces, fresh	1035/72	D + CC	normal import rules apply
08.07	Stone fruit, fresh	1035/72	D + CC	normal import rules apply
08.08	Berries, fresh	1035/72	D + CC	exemption from duty for papaws and passion fruit 60% duty reduction for strawberries from 1 November to end February up to 700 t a year other berries: normal import rules apply

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<u>Chapter 8 contd</u>			
08.09	Other fruit, fresh (melons, water melons, pomegranates, kakis (persimmons) etc.)	1035/72	D + CC	exemption from customs duty
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	516/77	D	exemption from customs duty
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas or in brine ...) but unsuitable in that state for immediate consumption	516/77	D	exemption from customs duty
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05	516/77	D	exemption from customs duty
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine (or) in sulphur water ...	516/77	D	exemption from customs duty

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<u>Chapter 10</u>			
10.01	Wheat and meslin (mixed wheat and rye)	2727/75	L	normal import rules apply
10.02	Rye	2727/75	L	normal import rules apply
10.03	Barley	2727/75	L	normal import rules apply
10.04	Oats	2725/75	L	normal import rules apply
10.05 A	Maize hybrids for sowing	2358/71	D + CC	exemption from duty
10.05 B	Other maize	2727/75	L	reduction in levy exemption from levy in OD
10.06 A	Rice for sowing	2358/71	D	exemption from duty
10.06 B	Other rice	1418/75	L	reduction in levy for up to 122 000 t of rice and 17 000 t of broken rice a year ¹
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals	2725/75	L	reduction in levy for millet and sorghum

¹ Provided an export tax equivalent to the reduction is levied.

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<u>Chapter 12</u>			
12.01 A	Oil seeds and oleaginous fruit, whole or broken, for sowing	2358/71	D	exemption from customs duty
12.01 B	Oil seeds and oleaginous fruit, whole or broken, other than for sowing	136/66	D + CC	exemption from customs duty
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted, excluding mustard flour	136/66	D + CC	exemption from customs duty
12.03	Seeds, fruit and spores, of a kind used for sowing	2358/71	D	exemption from customs duty
12.04	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	3330/74	L	normal import rules apply
12.06	Hop cones and lupulin	1696/71	D	exemption from customs duty
ex 12.10 B	Lucerne, sainfoin, clover, lupines, vetches and similar fodder products, artificially heat-dried, except hay and fodder kale and products containing hay; lucerne, sainfoin, clover, lupines and vetches otherwise dried and ground	1117/78	D	exemption from customs duty

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<u>Chapter 13</u>			
13.03 A VI	Vegetable saps and extracts of hops	1696/71	D	exemption from customs duty
ex 13.03 B	Pectin	516/77	D	exemption from customs duty
	<u>Chapter 15</u>			
15.01 A	Lard and other pig fat, rendered or solvent-extracted	2759/75	L	normal import rules apply
15.01 B	Poultry fat, rendered or solvent-extracted	2777/75	L	normal import rules apply
15.02 B I	Fats of bovine animals, unrendered; rendered fats (including "premier jus") obtained from those unrendered fats	805/68	D	exemption from customs duty
15.02 B II	Fats of sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	1837/80	D	exemption from customs duty
15.04	Fats and oils, of fish and marine mammals, whether or not refined	136/66	D + CC	exemption from customs duty
15.07 A	Olive oil, crude, refined or purified	136/66	L	normal import rules apply

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<u>Chapter 15 contd</u>			
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, excluding olive oil	136/66	D + CC	exemption from customs duty
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared	136/66	D + CC	exemption from customs duty
15.13	Margarine, imitation lard and other prepared edible fats	136/66	D + CC	exemption from customs duty
15.17 B I	Residues resulting from the treatment of fatty substances or animal or vegetable waxes, containing oil having the characteristics of olive oil	136/66	L	normal import rules apply
15.17 B II	Residues resulting from the treatment of fatty substances or animal or vegetable waxes, other than those containing oil having the characteristics of olive oil	136/66	D + CC	exemption from customs duty

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<u>Chapter 16</u>			
16.01	Sausages and the like, of meat, meat offal or animal blood	2759/75	L	normal import rules apply
16.02 A II	Other prepared or preserved meat or meat offal containing liver other than goose or duck liver	2759/75	L	normal import rules apply
16.02 B 1	Other prepared or preserved poultry meat or offal	2777/75	L	normal import rules apply
16.02 B III a	Other prepared or preserved meat or meat offal containing meat or offal of domestic swine	2759/75	L	normal import rules apply
16.02 B III b 1	Other prepared or preserved meat or meat offal containing bovine meat or offal	805/68	uncooked: D + L other: D) exemption from customs duty ¹
16.02 B III b 2 aa	Other prepared or preserved meat or meat offal of sheep or goats	1837/80	D) exemption from customs duty
16.04	Prepared or preserved fish, including caviar and caviar substitutes	3796/81	D) exemption from customs duty
16.05	Crustaceans and molluscs, prepared and preserved	3796/81	D) exemption from customs duty
				¹ For uncooked products see footnote 1 at heading No 02.01 A II

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
17.01	<u>Chapter 17</u> Beet sugar and cane sugar in solid form	3330/74	L	Special conditions under Protocol - no levy - guaranteed price non-Protocol trade: normal import rules apply
17.02 A I + II	Lactose and lactose syrup	804/68	L	normal import rules apply
17.02 B I + II	Glucose and glucose syrup	2727/75	L	reduction in levy
17.02 C, D, E, F	Other sugars in solid form (excluding lactose and glucose); sugar syrups not containing added flavouring or colouring matter (excluding lactose or glucose syrups); artificial honey, whether or not mixed with natural honey	3330/74 or 1111/77	L	normal import rules apply
17.03	Molasses	3330/74	L	normal import rules apply
17.04 B, C and D	Sugar confectionery, not containing cocoa (excluding liquorice extract); chewing gum, white chocolate and other sugar confectionery not containing cocoa	3033/80	D + VC	- exemption from customs duty - exemption from variable component for white chocolate only

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
18.06	<p><u>Chapter 18</u> Chocolate and other food preparations containing cocoa</p>	3033/80	D + VC + ads	- exemption from customs duty products falling within heading No 18.06 C also qualify for exemption from the variable component (chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa).
19.02	<p><u>Chapter 19</u> Malt extract; preparations of flour, meal etc. of a kind used as infant food or for dietetic or culinary purposes</p>	3033/80	D + VC	- exemption from customs duty - products falling within heading No 19.02 B II a 4 also qualify for exemption from the variable component (preparations other than those containing malt extract, containing no milkfats or containing less than 1.5% by weight of such fats, containing 45% or more but less than 65% by weight of starch)
19.03	Macaroni, spaghetti and similar products	3033/80	D + VC	exemption from customs duty
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	3033/80	D + VC	exemption from customs duty and variable component
19.05	Prepared food obtained by the swelling or roasting of cereals or cereal products (=puffed rice, corn flakes and similar products)	3033/80	D + VC	exemption from customs duty

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
19.07	<p><u>Chapter 19 contd</u> Bread, ships' biscuits and other ordinary bakers' wares</p>	3033/80	D + VC	<ul style="list-style-type: none"> - exemption from customs duty - products falling within heading No 19.07 D ex II also qualify for exemption from the variable component (products other than crispbread, matzos, communion wafers or cachets, containing 50% or more by weight of starch, excluding ships' biscuits)
19.08	Pastry, biscuits, cakes and other fine bakers' wares ...	3033/80	D + VC + adf and/or ads	<ul style="list-style-type: none"> - exemption from customs duty - exemption from the variable component for: biscuits containing no milkfats or containing less than 1.5% by weight of such fats and containing no sucrose or less than 5% of sucrose, and containing 50% or more but less than 65% by weight of starch; biscuits containing 65% or more by weight of starch

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<u>Chapter 20</u>			
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	516/77	D	exemption from customs duty
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	516/77	D	exemption from customs duty
20.03 A	Fruit preserved by freezing, containing added sugar, with a sugar content exceeding 13% by weight	516/77	D + L	exemption from customs duty
20.03 B	Fruit preserved by freezing, containing added sugar - other	516/77	D	exemption from customs duty
20.04 A	Ginger preserved by sugar (drained, glacé or crystallised)	516/77	D	duty-free under CCT
20.04 B I	Other fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised), with a sugar content exceeding 13% by weight	516/77	D + L	exemption from customs duty
20.04 B II	Other fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised), with a sugar content by weight of 13% or less	516/77	D	exemption from customs duty

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	Chapter 20 contd			
20.05 A I B I, II C I, II	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, with a sugar content exceeding 13% by weight	516/77	D + L	exemption from customs duty
20.05 A II B III C III	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, with a sugar content of 13% or less by weight	516/77	D	exemption from customs duty
20.06 A	Nuts (including groundnuts), roasted	516/77	D	exemption from customs duty
20.06 B	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit, other than roasted nuts	516/77	D + L	exemption from customs duty exemption from levy for: 20.06 Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit: B. Other: I. Containing added spirit: b) Pineapples, in immediate packings of a net capacity: 1. Of more than 1 kg; aa) With a sugar content exceeding 17% by weight 2. Of 1 kg or less: aa) With a sugar content exceeding 19% by weight e) Other fruits: 1. With a sugar content exceeding 9% by weight: ex aa) Of an actual alcoholic strength by mass not exceeding 11.85% mass: - Grapefruit segments - Passion fruit - Guavas ex bb) Other: - Grapefruit segments - Passion fruit - Guavas

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<p><u>Chapter 20 contd</u></p>			<p>f) Mixtures of fruit:</p> <p>1. With a sugar content exceeding 9% by weight:</p> <p>ex aa) Of an actual alcoholic strength by mass not exceeding 11.85% mass:</p> <ul style="list-style-type: none"> - Mixtures of pineapples, papaws and passion fruit <p>ex bb) Other:</p> <ul style="list-style-type: none"> - Mixtures of pineapples, papaws and passion fruit <p>II. Not containing added spirit:</p> <p>a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg:</p> <p>2. Grapefruit segments</p> <p>5. Pineapples:</p> <p>aa) With a sugar content exceeding 17% by weight:</p> <p>ex 8. Other fruits:</p> <ul style="list-style-type: none"> - Passion fruit - Guavas <p>9. Mixtures of fruit:</p> <p>ex aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits:</p> <ul style="list-style-type: none"> - Mixtures of pineapples, papaws and passion fruit <p>ex bb) Other:</p> <ul style="list-style-type: none"> - Mixtures of pineapples, papaws and passion fruit <p>b) Containing added sugar, in immediate packings of a net capacity not exceeding 1 kg:</p> <p>2. Grapefruit segments</p> <p>5. Pineapples:</p> <p>aa) With a sugar content exceeding 19% by weight</p> <p>ex 8. Other fruits:</p> <ul style="list-style-type: none"> - Passion fruit - Guavas <p>9. Mixtures of fruit:</p> <p>ex aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits:</p> <ul style="list-style-type: none"> - Mixtures of pineapples, papaws and passion fruit <p>ex bb) Other:</p> <ul style="list-style-type: none"> - Mixtures of pineapples, papaws and passion fruit

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
ex 20.07	<p><u>Chapter 20 contd</u></p> <p>Fruit juices (excluding grape juice and grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit</p>	516/77	D + L	<p>exemption from customs duty</p> <p>exemption from levy for the following products falling within heading No 20.07 (fruit juices and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit):</p> <p>A. Of a density exceeding 1.33 g/cm³ at 20 °C:</p> <p>III. Other:</p> <p>b) Of a value of 30 ECU or less per 100 kg net weight:</p> <p>ex 1. With an added sugar content exceeding 30% by weight:</p> <ul style="list-style-type: none"> - Pineapple - Passion fruit - Guavas - Mixtures of pineapples, papaws and passion fruit <p>B. Of a density of 1.33 g/cm³ or less at 20 °C:</p> <p>II. Other:</p> <p>b) Of a value of 30 ECU or less per 100 kg net weight:</p> <p>5. Pineapple juice:</p> <p>aa) With an added sugar content exceeding 30% by weight</p> <p>7. Other fruit and vegetable juices:</p> <p>ex aa) With an added sugar content exceeding 30% by weight</p> <ul style="list-style-type: none"> - Passion fruit - Guavas <p>8. Mixtures:</p> <p>bb) Other:</p> <p>ex 11. With an added sugar content exceeding 30% by weight:</p> <ul style="list-style-type: none"> - Pineapple, papaws and passion fruit juice

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
ex 20.07	<p><u>Chapter 20 contd</u></p> <p>Grape juice (including grape must), not containing spirit</p>	337/79	<p>D + L + CC</p> <p>20.07</p>	<p>exemption from customs duty exemption from levy for:</p> <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 density exceeding 1.33 g/cm³ at 20 °C:</p> <p>I. Grape juice (including grape must):</p> <p>ex a) Of a value exceeding 22 ECU per 100 kg net weight: - With an added sugar content exceeding 30% by weight</p> <p>b) Of a value not exceeding 22 ECU per 100 kg net weight: 1. With an added sugar content exceeding 30% by weight</p> <p>B. Of a density of 1.33 g/cm³ or less at 20 °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 ECU per 100 kg net weight: 1. Grape juice (including grape must): aa) Concentrated: 11. With an added sugar content exceeding 30% by weight bb) Other: 11. With an added sugar content exceeding 30% by weight</p> <p>b) Of a value of 18 ECU 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 bb) Other: 11. With an added sugar content exceeding 30% by weight</p>

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
21.02 C and D	<u>Chapter 21</u> Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	3033/80	D + VC	exemption from customs duty
21.06 A II	Natural bakers' yeasts, active	3033/80	D + VC	exemption from customs duty
ex 21.07	Food preparations not elsewhere specified or included, excluding flavoured or coloured sugar syrups	3033/80	D + VC	exemption from customs duty
21.07 F I	Lactose syrup, flavoured or coloured	804/68	L	normal import rules apply
21.07 F II	Glucose syrup, flavoured or coloured	2727/75	L	reduction in levy
21.07 F III and IV	Flavoured or coloured sugar syrups, excluding lactose syrup and glucose syrup	3330/74 or 1111/77	L	normal import rules apply

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
22.02 B	<u>Chapter 22</u> Lemonade ... and flavoured aerated waters, and other non-alcoholic beverages ... containing milk or milkfats	3033/80	D + VC	exemption from customs duty
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	337/79	D	normal import rules apply
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol	337/79	D	normal import rules apply
22.07 A	Piquette	337/79	D	normal import rules apply
22.10 A	Wine vinegar	337/79	D	normal import rules apply

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
	<u>Chapter 23</u>			
23.01 B	Flours and meals of fish, crustaceans or molluscs, unfit for human consumption	3795/84	D	exemption from customs duty
23.02 A	Bran, sharps and other residues derived from the sifting, milling or working of cereals	2727/75	L	reduction in levy
23.03 A I	Residues from the manufacture of starch from maize, excluding concentrated steeping liquors	2727/75	L	reduction in levy
23.03 B I	Beet-pulp, bagasse and other waste of sugar manufacture	3330/74	D	normal import rules apply
23.04 A	Oil-cake and other residues resulting from the extraction of olive oil	136/66	L	normal import rules apply
23.04 B	Oil-cake and other residues resulting from the extraction of other vegetable oils	136/66	D + CC	exemption from duty
23.05 A	Wine lees	337/79	D	normal import rules apply
23.06 A 1	Grape marc	337/79	D	normal import rules apply
23.06 B	Protein concentrates obtained from lucerne juice and from grass juice	1117/78	D	exemption from customs duty
23.07 B	Sweetened forage; other preparations of a kind used in animal feeding ...	2727/75 or 804/68	L	reduction in levy

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
24.01	<u>Chapter 24</u> Unmanufactured tobacco	727/70	D	exemption from customs duty
29.04 C II, III	<u>Chapter 29</u> Mannitol and sorbitol	3033/80	D + VC	exemption from customs duty
35.02 A II a	<u>Chapter 35</u> Albumins other than unfit, or to be rendered unfit, for human consumption, ovalbumin and lactalbumin	2783/75	L	normal import rules apply
38.12 A 1	<u>Chapter 38</u> Prepared glazings and prepared dressings, with a base of amylaceous substances	3033/80	D + VC	exemption from customs duty
38.19 T	Sorbitol other than that falling within subheading 29.04 C III	3033/80	D + VC	exemption from customs duty
54.01	<u>Chapter 54</u> Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags)	1308/70	D	exemption from customs duty

Common Customs Tariff Heading No	Description	Regulation No	Import charges (non-Community goods)	ACP treatment
57.01	<u>Chapter 57</u> True hemp ("Cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)	1308/70	D	exemption from customs duty

NOTES

Annex XVI to the third Lomé Convention states that "products covered by the common agricultural policy follow specific rules and regulations, in particular with regard to safeguard measures".

The Council Regulation (No 486/85) which lays down the arrangements applying to agricultural products from ACP countries notes that these "specific rules and regulations" apply to imports from "third countries", i.e. countries which are not members of the European Community - including, therefore, the ACP States (Regulation published in OJ L 61, 1 March 1985).

This is the case in particular with Regulation No 1035/72 (fruit and vegetables), which allows Member States, providing they have notified the Commission, to continue to apply to imports from non-Community countries national safeguard measures (quantitative restrictions) which were in force before the common organization of the market.

Such quantitative limits currently apply to the following products, during the stated periods:

Lettuces, curly-leaved endives and broad-leaved endives	15 November to 15 June
Green beans	1 June to 30 September
Melons	1 July to 15 October
Table grapes	1 July to 31 January
Tomatoes	15 May to 31 December
Artichokes	15 March to 30 June
Apricots	15 May to 31 July

CUSTOMS COOPERATION AND THE QUESTION OF ORIGIN

The Customs Cooperation Council

The Customs Cooperation Council (CCC)¹ referred to in Protocol 1 to the third Lomé Convention (see Article 3(1)) is a separate international organization, which is not part of the machinery of the European Community; it deals, among other things, with the drafting and publication of the customs nomenclature (and explanatory notes), and rules for the customs valuation of goods.

The Commission itself publishes explanatory notes to the Community's Common Customs Tariff, which supplement the CCC's notes; the Commission also issues classification decisions concerning the Common Customs Tariff.

The Customs Cooperation Council's notes are binding on all countries which have agreed to use the CCC Nomenclature; the Commission's notes are binding only on Community Member States.

* * * * *

Origin

A handbook explaining the rules of origin is currently being prepared. Until that is available, however, here are notes on three points which often give rise to confusion.

¹The address is: Customs Cooperation Council, rue de l'Industrie 26-38, B-1040 Brussels, Belgium.

1. Protocol 1, like the rest of the Lomé Convention, applies to the whole territory of signatory countries; products exported from a free zone qualify for originating status in the same way as those from a country's customs territory:
 - they must have been produced or obtained in one of the ways listed in Protocol 1;
 - the administrative cooperation rules must be applicable in practice - in other words, customs officials must be able to check whether a product has acquired originating status within the meaning of Protocol 1.

2. The payment of customs duties (allowing goods to be "released for free circulation") does not confer on those goods the origin of the country in which the duty is paid; for the purposes of Protocol 1, the goods retain the origin of the country where they were produced, e.g. printed fabrics imported into the Community and customs-cleared retain their non-Community ("third country") origin and garments manufactured from such fabrics do not have EEC originating status.

3. EUR 1 and EUR 2 certificates are not supplied by the Commission. They must be printed by the exporting countries wishing to use them, either by the government or an official printer (see Article 9(3) of Protocol 1), or simply by a commercial printer.

MARCHE A SUIVRE "POUR SE FAIRE UNE IDEE" SI UN PRODUIT EST "ORIGINAIRE"

A. Si le produit est entièrement obtenu : pas de problème (les Etats ACP, les PTOM et la Communauté sont considérés comme une seule "zone").

B. Si des produits importés de pays hors de cette zone (qui seront appelés "tiers") sont mis en oeuvre :

- si leur valeur ne dépasse pas 5 % de la valeur du produit fini : le produit fini est originaire
- si leur valeur dépasse 5 % de la valeur du produit fini :

* d'abord s'assurer que ces produits "tiers" ont fait l'objet d'opérations autres que celles qui ne confèrent jamais l'origine (Protocole n° 1 article 3 § 4).

Si les produits tiers ont fait l'objet d'opérations plus importantes :

o procéder au classement tarifaire du produit fini et des produits importés (4 chiffres Nomenclature du Conseil de coopération douanière; dans le Tarif douanier de la Communauté, ce sont les quatre chiffres de la 1ère colonne)

1er cas : Il y a changement de position tarifaire : Voir liste A :

le produit fini ne se trouve pas liste A : le changement de position tarifaire suffit et le produit fini est originaire.

le produit fini s'y trouve :

- s'il a été obtenu selon un processus de fabrication qui ne confère pas l'origine, bien entendu il n'est pas originaire,
- si les conditions requises sont remplies, il est originaire.

2e cas : Il n'y a pas changement de position tarifaire : Voir liste B :

le produit fini ne s'y trouve pas : il n'est pas originaire

le produit fini s'y trouve :

- si les conditions requises sont remplies, le produit est originaire,
- sinon, il n'est pas originaire.

N.B. certains produits finis figurent à la fois Liste A et Liste B.

(Pour les produits de la pêche, une explication détaillée figure ci-après).

ORIGIN . RULES FOR FISHERY PRODUCTS

Fish and other products taken from territorial waters are always considered as originating products. However, it should be noted that a Community declaration (Annex XLIX to the Convention) recalls the acknowledged principles of international law restricting the maximum extent of territorial waters to twelve nautical miles.

Fishery products taken beyond twelve nautical miles are considered as originating products if the vessels concerned fulfil all the criteria set out in Note 7 to Protocol 1 regarding their flag, registration, ownership, the nationality of the chairman of the board of directors or of the managers where the vessel belongs to a company, and the composition of the crew.

Thus, in order to be considered as an originating product, fishery products have simply to fulfil one of the two conditions set out above, i.e. either have been taken within the limit of twelve nautical miles which the Community regards as the maximum extent of territorial waters, or, if taken outside such waters, have been taken by a vessel meeting all the criteria listed in Note 7, which are as follows :

- it must be registered or recorded in a Member State or an ACP State,
- it must sail under the flag of a Member State or an ACP State,
- it must be owned to an extent of at least 50% by nationals of States party to the Convention or by a company with its head office in one of these States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such board, are nationals of States party to the Convention and of which, in addition in the case of partnerships or limited companies, at least half the capital belongs to States party to the Convention or to public bodies or nationals of such States.
- at least 50% of the crew, captain and officers included, must be nationals of States party to the Convention.

Prepared and preserved fishery products are recognized as "originating products" only if they are obtained from products which have themselves originating status (according to the conditions set out before).

Reference should be made to the rules of "cumulation" : the ACP States, the Community and the OCT's constitute on single territory for the purpose of the origin rules.

THE GENERALIZED SYSTEM OF PREFERENCES (GSP): HOW IT AFFECTS THE ACP STATES

Like other developing countries, the ACP States are entitled to benefit from the Community's scheme of generalized tariff preferences, and they are included on the lists of beneficiaries appended to the regulations which give the scheme effect.

However, there is little point in the ACP States using the GSP, for the following reasons.

1. Chapters 1-24 of the Common Customs Tariff (agricultural products):

- the GSP does not cover commodities (bananas, coffee, cocoa);
- products coming under the common agricultural policy are either excluded from the GSP or qualify only for tariff reductions (as opposed to exemption), some of them very small;
- GSP imports of some products are restricted by quotas or ceilings.

2. Chapters 25-99 (other products): preferential imports of these are also subject to quotas or ceilings.

3. The GSP rules of origin, while broadly similar to those available to the ACP under Lomé, are in fact slightly less favourable.

4. The GSP direct transport rule is more restrictive than the Lomé one.

Despite all these drawbacks, ACP States are still using the GSP form (Form A) instead of the EUR 1 certificate (Lomé).

