



COMMISSION OF THE EUROPEAN COMMUNITIES

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Proposal for a

COUNCIL REGULATION (EC)

extending the coverage of Regulations (EC) Nos 3281/94 and 1256/96 concerning the European Union's schemes of generalised tariff preferences for the benefit of the least-developed countries

(presented by the Commission)

Explanatory memorandum

The action plan adopted by the World Trade Organisation (WTO) at its ministerial conference in Singapore is aimed at improving the access of the least-developed countries (LLDCs) to the industrialised countries' markets. In particular, it recommends that the latter unilaterally waive import duties on products originating in LLDCs.¹

On 2 June 1997 the Council adopted conclusions on the basis of a Commission communication following up the action plan. It considered that the Union should initially implement the Singapore conclusions by granting LLDCs not party to the Lomé Convention conditions equivalent to those enjoyed by signatories. The Union's scheme of tariff preferences introduced by Regulations (EC) Nos 3281/94 and 1256/96² provides a ready-made framework for doing so.

Incorporating the Lomé Convention's industrial concessions into the GSP poses no particular problems.

Whether the Lomé Convention's agricultural concessions, and in particular those for products subject to quota, can be incorporated into the GSP is however, another matter as, on the one hand, the legal principle of non-discrimination enshrined in the Lomé Convention prevents their transposition into equivalent measures by converting quotas into tariff modulation and as, on the other hand, the GSP scheme no longer provides for any quantitative limitations.

Perhaps the most coherent solution to this problem would be for future ACP arrangements to admit a form of positive discrimination in favour of the countries most in need. Such an approach would help transcend the limitations of the present machinery and enable a special initiative to be launched for all LLDCs.

Introducing the quotas provided for in the Lomé Convention into the GSP would have a negligible impact, owing to their strongly deterrent effect on the take-up of preferences for certain products. The Commission therefore thinks it inopportune to include agricultural products subject to such quotas in this proposal. Accordingly, it is proposing that the GSP Regulations be amended to cover (a) those basic industrial products not yet included and (b) agricultural products not subject to quotas in the Lomé Convention, for the benefit of the LLDCs. Such a proposal, which covers more than 99% of the LLDCs' current non-GSP exports, is a substantial and practical response to the Council wishes.

¹ Albeit with the possibility of exceptions.
² Respectively covering industrial and agricultural products (OJ No L 348, 31.12.1994, p.1; OJ No L 160, 29.6.1996, p.1).

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least-developed countries

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,¹

Whereas Article 3 of Council Regulation (EC) No 3281/94 of 19 December 1994 applying a four-year scheme of generalised tariff preferences (1995 to 1998) in respect of certain industrial products originating in developing countries provides for more favourable tariff treatment for the least-developed countries;²

Whereas Article 3 of Council Regulation (EC) No 1256/96 of 20 June 1996 applying multiannual schemes of generalised tariff preferences from 1 July 1996 to 30 June 1999 in respect of certain agricultural products originating in developing countries likewise provides for more favourable tariff treatment for the least-developed countries;³

Whereas at the Singapore ministerial conference in December 1996 the WTO member countries pledged to carry out an action plan to improve access to their markets for products originating in the least-developed countries;

Whereas on 2 June 1997 the Council, on the basis of a Commission communication of 16 April 1997, adopted conclusions calling for the Union to implement the Singapore conclusions by granting least-developed countries not party to the Lomé Convention preferences equivalent to those enjoyed by signatories;

Whereas equivalent treatment for industrial products means including in the GSP scheme all products currently excluded from it but exempt from customs duties under the Lomé Convention;

Whereas agricultural products subject under the Lomé Convention to a tariff reduction but not to a tariff quota should be included in the scheme for the benefit of least-developed countries by applying one of the preferential rates of duty provided for in Article 2 of Regulation (EC) No 1256/96, in line with the reduction accorded by the Lomé Convention,

¹ OJ C ..., p...

² OJ L 348, 31.12.1994, p.1, Regulation as last amended by Regulation (EC) No 998/97 (OJ L 144, 4.6.1997, p.13).

³ OJ L 160, 29.6.1996, p.1, Regulation as last amended by Regulation (EC) No 2448/96 (OJ L 333, 21.12.1996, p.12).

HAS ADOPTED THIS REGULATION:

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Article 1

Access to the arrangements provided for in Article 3(1) of Regulation (EC) No 3281/94 is hereby extended to the products listed in Annex I to this Regulation.

Article 2

The arrangements laid down in Article 3(1) of Regulation (EC) No 1256/96 shall be supplemented by applying to the products listed in Annex II to this Regulation one of the preferential rates of duty specified in Article 2 of Regulation (EC) No 1256/96, according to product sensitivity.

Article 3

The list of least-developed countries in Annex IV to Regulations (EC) Nos 3281/94 and 1256/96 is amended as follows:

- ‘330 Angola’ is inserted after ‘328 Burundi’ in Annex IV to Regulation (EC) No 3281/94, and ‘391 Botswana’ and ‘817 Tonga’ are deleted.
- ‘391 Botswana’ and ‘817 Tonga’ are deleted from Annex IV to Regulation (EC) No 1256/96.

Article 4

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*. It shall apply from 1 January 1998.

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

ANNEX I

Product list mentioned in article 1¹

CN Code	Description of goods
(1)	(2)
	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution sea water:
2501 00 31	For chemical transformation (separation of Na from Cl) for the manufacture of other products
2501 00 51	Denatured or for industrial uses (including refining) other than for the preservation or preparation of foodstuffs for human or animal consumption
2501 00 91	Suitable for human consumption
2501 00 99	Other
2503 00 90	Other sulphur
2516 12 10	Granite merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape of a thickness not exceeding 25 cm
2516 22 10	Sandstone, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape of a thickness not exceeding 25 cm
2516 90 10	Porphyry, syenite, lava, basalt, gneiss, trachyte and other similar hard rocks, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm
2518 20 00	Calcinated dolomite
2518 30 00	Agglomerated dolomite
2530 40 00	Natural micaceous iron oxides
2804 61 00	Silicon
2804 69 00	
2805 11 00	Alkali metals
2805 19 00	
2805 21 00	Alkaline-earth metals
2805 22 00	
2805 30	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed

¹ Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the products is considered as having no more than an indicative value, the preferential scheme being determined, within the context of this annex, by the coverage of the CN code. Where ex CN codes are indicated, the preferential scheme is to be determined by the application of the CN code and the corresponding description taken together.

(1)	(2)
2805 40 10	Mercury, in flasks of a net capacity of 34,5 kg (standard weight) of an fob value, per flask, not exceeding ECU 224
2818 20 00	Aluminium oxide, other than artificial corundum
2818 30 00	Aluminium hydroxide
ex 2844 30 11	Cermets raw; waste and scrap of uranium depleted in U 235
2844 30 19	Uranium depleted in U 235; alloys, dispersions (other than cermets), ceramic products and mixtures containing uranium depleted in U 235 or compounds of this product
ex 2844 30 51	Cermets raw, waste and scrap of thorium
2845 10 00	Heavy water (deuterium oxide)
2845 90 10	Deuterium and compounds of deuterium; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products
2905 43 00	Mannitol
2905 44	D-glucitol (sorbitol)
3201 20 00	Wattle extract
3201 9020	Sumach extract, vallonias extract
ex 3201 90 90	Tanning extracts of eucalyptus
ex 3201 90 90	Tanning extracts derived from gambier and myrobolan fruits
ex 3201 90 90	Other tanning extracts of vegetable origin
3502 11 90	Egg albumin, dried (for example, in sheets, scales, flakes, powder)
3502 19 90	Other (egg albumin)
3502 20 91	Milk albumin (lactalbumin), dried (for example, in sheets, scales, flakes, powder)
3502 20 99	Other (milk albumin)
3502 90 70	Other albumins
3505 10 10	Dextrins
3505 10 90	Other modified starches, other than esterified or etherified
3505 20	Glues
3809 10	Finishing agents, dye carriers to accelerate the drying or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, with a basis of amylaceous substances
3824 60	Sorbitol other than that of subheading 2905 44
4104 10 91	Other leather and skins, otherwise tanned
4105 11 91	Other skins, not split
4105 11 99	Other skins, split
4105 12	Sheep or lamb skin leather, without wool on, other than leather of heading No 4108 or 4109 tanned or retanned but not further prepared, whether or not split
4105 19	Otherwise pre-tanned;
4106 11 90	Goat or kid skin leather, without hair on, other than leather of heading No 4108 or 4109, tanned or retanned but not further prepared, whether or not split; vegetable pre-tanned
4106 12 00	Other than of Indian goat or kid
4106 12 00	Other sheep or lamb skin leather, without wool on, other than leather of heading No 4108 or 4109, tanned or retanned but not further prepared, even with split, otherwise pre-tanned
4106 19 00	Other lamb skin leather, without wool on
4107 10 10	Leather of swine, without hair on, other than leather of heading No 4108 or 4109, not further prepared than tanned
4107 29 10	Reptile skin leather, other than vegetable pre-tanned, not further prepared than tanned
4107 90 10	Leather of other animals, without hair on, not further prepared than tanned

(1)	(2)
4403 10 10	Poles of coniferous wood, injected or otherwise impregnated to any degree, not less than 6 m nor more than 18 m in length and with a circumference at the butt end of more than 45 cm but not more than 90 cm
4501	Natural cork, raw or simply prepared; waste cork, crushed, granulated or ground cork
5001 00 00	Silkworm cocoons suitable for reeling
5002 00 00	Raw silk (not thrown)
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)
5203 00 00	Cotton, carded or combed
7201 10	Non-alloy pig iron containing by weight 0,5 % or less of phosphorus
7201 20 00	Non-alloy pig iron containing by weight more than 0,5 % phosphorous
7201 50 90	Alloy pig iron, other than containing by weight not less than 0,3 %, but not more than 1 % of titanium and not less than 0,5 % but not more than 1 % of vanadium
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 % in lumps, pellets or similar forms
7204 50 90	Remelting scrap ingots, other than of alloy steel
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No 7203)
7218 10 00	Stainless steel ingots or other primary forms (ECSC)
7224 10 00	Other alloy steel in ingots or other primary forms, semi-finished products of other alloy steel: ingots and other primary forms (ECSC)
7601	Unwrought aluminium, not alloyed
7602 00 19	Other aluminium waste and scrap (including factory rejects)
7801	Unwrought lead
7801 10 00	Refined lead
7801 91 00	Other than refined lead, containing by weight antimony as the principal other element
7801 99 91	Lead alloys
7801 99 99	Others
7901	Unwrought zinc
7903	Zinc dust, powders and flakes
8101 10 00	Tungsten powders
8101 91	Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap
8102 10 00	Molybdenum powders
8102 91	Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap
8103 10	Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap, powders
8104 11 00	Unwrought magnesium, containing at least 99,8 % by weight of magnesium
8104 19 00	Other
8107 10	Unwrought cadmium; waste and scrap; powders
8108 10	Unwrought titanium; waste and scrap; powders
8109 10	Unwrought zirconium; waste and scrap; powders

(1)	(2)
8110 00 11	Unwrought antimony; powders
8110 00 19	Waste and scrap
8111 00 11	Unwrought manganese; powders
8111 00 19	Waste and scrap
8112 20 31	Unwrought chromium; powders, other than chromium alloys containing more than 10 % by weight of nickel
8112 20 39	Waste and scrap.
8112 30 20	Unwrought germanium; powders
8112 30 40	Waste and scrap
8112 40 11	Unwrought vanadium; powders
8112 40 19	Waste and scrap
8112 91 10	Hafnium (celtium)
8112 91 31	Unwrought niobium (colombium), rhenium; powders
8112 91 39	Waste and scrap
8112 91 50	Waste and scrap
8112 91 81	Indium
8112 91 89	Gallium, thallium
8113 00 20	Unwrought cermet
8113 00 40	Waste and scrap

ANNEX II

List of products in accordance with article 2¹

PART I

Very sensitive products

CN code	Description of goods
0103 91 10 ^a	<p>Live swine :</p> <p>- Other :</p> <p>-- Weighing less than 50 kg :</p> <p>--- Domestic species</p> <p>-- Weighing 50 kg or more :</p> <p>--- Domestic species :</p> <p>---- Sows having farrowed at least once, of a weight of not less than 160 kg</p>
0103 92 11 ^a	
0103 92 19 ^a	--- Other
0105 ^a	<p>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls :</p>
0209 0090 ^a	<p>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked :</p> <p>- Poultry fat</p>
0210 90 71 ^b	<p>Meat and edible meat offal, salted, in brine, dried or smoked ; edible flours and meals of meat or meat offal :</p> <p>- Other, including edible flours and meals of meat or meat offal :</p> <p>-- Offal :</p> <p>--- Other :</p> <p>---- Poultry liver :</p> <p>----- Fatty livers of geese or ducks, salted or in brine</p>

¹ Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description together.

CN code	Description of goods	
0210 90 79 ^b	----- Other	
	Milk and cream, not concentrated nor containing added sugar or other sweetening matter :	
0401 10 ^a	- Of a fat content, by weight, not exceeding 1 %	
0401 20 ^a	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	
0401 30 ^a	- Of a fat content, by weight, exceeding 6 % :	
	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa :	
0403 10 11 ^a	- Yoghurt :	
0403 10 13 ^a	-- Not flavoured nor containing	
0403 10 19 ^a	added fruit, nuts or cocoa	
0403 10 31 ^a		
0403 10 33 ^a		
0403 10 39 ^a		
	- Other :	
0403 90 11 ^a	-- Not flavoured nor containing	
0403 90 13 ^a	added fruit, nuts or cocoa :	
0403 90 19 ^a	--- In powder, granules or other	
0403 90 31 ^a	solid forms	
0403 90 33 ^a		
0403 90 39 ^a		
	--- Other	
0403 90 51 ^a		
0403 90 53 ^a		
0403 90 59 ^a		
0403 90 61 ^a		
0403 90 69 ^a		
	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included :	
0404 ^a		

CN code	Description of goods	
0405 10 ^a	Butter and other fats and oils derived from milk ; dairy spreads : - Butter	
0405 20 90 ^a 0405 90 ^a	- Dairy spreads : -- Of a fat content, by weight, of more than 75 % but less than 80 % - Other	
0407 00 11 ^a 0407 00 19 ^a	Birds' eggs, in shell, fresh, preserved or cooked : - Of poultry : -- For hatching ¹	
0407 00 30 ^a	-- Other	
0408 11 80 ^a	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter : - Egg yolks : -- Dried : --- Other	
0408 19 81 ^a	-- Other : --- Other :	
0408 19 89 ^a	---- Liquid	
0408 19 89 ^a	---- Other, including frozen	
0408 91 80 ^a	- Other -- Dried --- Other	
0404 99 80 ^a	-- Other : --- Other	
0703 20 00 ^b	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled: - Garlic	The reduction is applicable from 01.06 to 31.01

¹ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN code	Description of goods	
Ex 0707 00 05 ^b	Cucumbers and gherkins, fresh or chilled : Cucumbers : Winter cucumbers : Other than small winter cucumbers	The reduction is applicable from 01.11 to 15.05
0707 00 90 ^b	Gherkins	
Ex 0709 10 00 ^b	Other vegetables, fresh or chilled : - Globe artichokes	The reduction is applicable from 01.01 to 30.06
0709 52 00 ^b	- Mushrooms and truffles : -- Mushrooms	
Ex 0809 10 00 ^b	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh : - Apricots	The reduction is applicable from 01.06 to 31.07
Ex 0809 30 ^b	- Peaches, including nectarines :	The reduction is applicable from 11.06 to 30.09
Ex 0809 40 05 ^b	- Plums and sloes : -- Plums	The reduction is applicable from 11.06 to 30.09
1101 00 ^a	Wheat or meslin flour : - Wheat flour : -- Of durum wheat	
1101 00 15 ^a	-- Of common wheat and spelt	
1101 00 90 ^a	- Meslin flour	
1102 10 00 ^a	Cereal flours other than of wheat or meslin : - Rye flour	
1103 11 ^a	Cereal groats, meal and pellets : - Groats and meal : -- Of wheat	
1103 21 00 ^a	- Pellets : -- Of wheat	

CN code	Description of goods	
	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground ; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included :	
1212 91 ^a	- Other :	
	-- Sugar beet	
1212 92 00 ^a	-- Sugar cane	
	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503 :	
1501 00 19 ^a	- Pig fat (including lard) :	
	-- Other	
	Other prepared or preserved meat, meat offal or blood :	
Ex 1602 10 00 ^b	- Homogenized preparations :	
Ex 1602 20 90 ^b	Of swine, of bovine animals, of sheep and goats	
	- Of liver of any animal of swine, of bovine animals, of sheep and goats	
	- Of swine :	
1602 41 10 ^a	-- Ham and cuts thereof :	
	--- Of domestic swine	
	-- Shoulders and cuts thereof :	
1602 42 10 ^a	--- Of domestic swine	
	-- Other including mixtures :	
1602 49 11 ^a	--- Of domestic swine :	
1602 49 13 ^a		
1602 49 15 ^a		
1602 49 19 ^a		
1602 49 30 ^a		
1602 49 50 ^a		

CN code	Description of goods
Ex 1602 90 10 ^b	<ul style="list-style-type: none"> - Other, including preparations of blood of any animal : -- Preparations of blood of any animal : Preparation of blood of bovine animals and of pig
1602 90 51 ^a	<ul style="list-style-type: none"> -- Other : --- Other : ---- Containing meat or meat offal of domestic swine
1702 11 00 ^a	<p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form ; sugar syrups not containing added flavouring or colouring matter ; artificial honey, whether or not mixed with natural honey ; caramel :</p> <ul style="list-style-type: none"> - Lactose and lactose syrup
1702 19 00 ^a	
1702 20 10 ^a	<ul style="list-style-type: none"> - Maple sugar and maple syrup : -- Maple sugar in solid form, containing added flavouring or colouring matter
1702 20 90 ^b	<ul style="list-style-type: none"> -- Other
1702 30 10 ^a	<ul style="list-style-type: none"> - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose : -- Isoglucose
1702 40 10 ^a	<ul style="list-style-type: none"> - Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose : -- Isoglucose
1702 60 ^a	<ul style="list-style-type: none"> - Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose :
1702 90 30 ^a	<ul style="list-style-type: none"> - Other, including invert sugar : -- Isoglucose
1702 90 60 ^a	<ul style="list-style-type: none"> -- Artificial honey, whether or not mixed with natural honey

CN code	Description of goods
1702 90 71 ^a	-- Caramel : --- Containing 50 % or more by weight of sucrose in the dry matter
1702 90 75 ^a	--- Other : ---- In the form of powder, whether or not agglomerated
1702 90 80 ^a	-- Inulin syrup
1702 90 99 ^a	-- Other
2106 90 30 ^a	Food preparations not elsewhere specified or included : - Other : --- Isoglucose syrups
2106 90 51 ^a	--- Other : ---- Lactose syrup
2106 90 59 ^a	---- Other :
2309 10 15 ^a	Preparations of a kind used in animal feeding : - Dog or cat food, put up for retail sale : -- Containing starch, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products : --- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup : ---- Containing no starch or containing 10 % or less by weight of starch : ----- Containing not less than 50 % but less than 75 % by weight of starch :
2309 10 19 ^a	----- Containing not less than 75 % by weight of milk products

CN code	Description of goods
2309 10 39 ^a	<p>---- Containing more than 10 % but not more than 30 % by weight of starch :</p> <p>----- Containing not less than 50 % by weight of milk products</p>
2309 10 59 ^a	<p>---- Containing more than 30 % by weight of starch :</p> <p>----- Containing not less than 50 % by weight of milk products</p>
2309 10 70 ^a	<p>--- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products :</p>
2309 90 35 ^a	<p>- Other :</p> <p>-- Other :</p> <p>--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products :</p> <p>---- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup :</p> <p>----- Containing no starch or containing 10 % or less by weight of starch :</p> <p>----- Containing not less than 50 % but less than 75 % by weight of milk products</p>
2309 90 39 ^a	<p>----- Containing not less than 75 % by weight of milk products</p>

CN code	Description of goods
2309 90 49 ^a	----- Containing more than 10 % but not more than 30 % by weight of starch : ----- Containg not less than 50 % by weight of milk products
2309 90 59 ^a	----- Containing more than 30 % by weight of starch : ----- Containing not less than 50 % by weight of milk products
2309 90 70 ^a	---- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products

PART 2
Sensitive products

CN code	Description of goods
0102 90 ^b	Live bovine animals : - Other
0201 ^{b1}	Meat of bovine animals, fresh or chilled :
0202 ^{b1}	Meat of bovine animals, frozen
0210 20 ^b	Meat and edible meat offal, salted, in brine, dried or smoked ; edible flours and meals of meat or meat offal : - Meat of bovine animals :
1108 14 00 ^a	Starches ; inulin : -- Manioc (cassava) starch
Ex 1108 1990 ^a	-- Other starches : --- Other Other than starches of arrowroot
1109 00 00 ^a	Wheat gluten, whether or not dried

¹ Where, in the course of a year, imports of beef and veal falling within CN codes 0201 and 02.02, originating in one of the countries mentioned in annex IV of Regulation (EC) n° 1256/96, exceed the greatest quantity of Community imports recorded for one year between 1969 and 1974 inclusive for the origin in question, plus an annual growth rate of 7 %, exemption from customs duties on the products of that origin shall be partially or totally suspended.

CN code	Description of goods	
1702 90 79 ^a	<p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form ; sugar syrups not containing added flavouring or colouring matter ; artificial honey, whether or not mixed with natural honey ; caramel :</p> <ul style="list-style-type: none"> - Other, including invert sugar : -- Caramel : --- Other : ---- Other 	
2106 90 55 ^a	<p>Food preparations not elsewhere specified or included :</p> <ul style="list-style-type: none"> - Other : -- Flavoured or coloured sugar syrups : --- Other : ---- Glucose syrup and maltodextrine syrup 	
2303 10 11 ^a	<p>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets :</p> <ul style="list-style-type: none"> - Residues of starch manufacture and similar residues : -- 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 	

CN code	Description of goods	
2309 90 31 ^a	<p>Preparations of a kind used in animal feeding :</p> <p>- Other :</p> <p>-- Other :</p> <p>--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products :</p> <p>---- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup :</p> <p>----- Containing no starch or containg 10 % or less by weight of starch :</p> <p>----- Containing no milk products or containing less than 10 % by weight of such products</p>	

PART 3
Semi-sensitive products

CN Code	Description of goods	
0805 10 ^b	<p>Citrus fruit, fresh or dried :</p> <p>- Oranges</p>	
0805 20 ^b	<p>- Mandarins (including tangerines and satsumas) ; clementines, wilkings and similar citrus hybrids</p>	The reduction is applicable from 01.11 to the end of February

PART 4
Non-sensitive products

CN Code	Description of goods	
0204 10 00 ^b	<p>Meat of sheep or goats, fresh, chilled or frozen :</p> <p>- Carcases and half-carcases of lamb, fresh or chilled</p>	

CN code	Description of goods
0204 21 00 ^b 0204 22 ^b 0204 23 00 ^b	- Other meat of sheep, fresh or chilled
0204 30 00 ^b	- Carcasses and half-carcasses of lamb, frozen
0204 4100 ^b 0204 42 ^b 0204 43 ^b	- Other meat of sheep, frozen
0204 50 ^b	- Meat of goats
0206 10 95 ^b	<p>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen :</p> <p>- Of bovine animals, fresh or chilled :</p> <p>-- Other :</p> <p>--- Thick skirt and thin skirt</p>
0206 29 91 ^b	<p>- Of bovine animals, frozen :</p> <p>-- Other :</p> <p>--- Other :</p> <p>---- Thick skirt and thin skirt</p>
0208 90 50 ^b	<p>Other meat and edible meat offal, fresh, chilled or frozen :</p> <p>- Other :</p> <p>-- Whale and seal meat</p>
0210 12 90 ^b	<p>Meat and edible meat offal, salted, in brine, dried or smoked ; edible flours and meals of meat or meat offal :</p> <p>- Meat of swine :</p> <p>-- Bellies (streaky) and cuts thereof :</p> <p>--- Other</p>
0210 90 41 ^b	<p>- Other including edible flours and meals of meat or meat offal :</p> <p>-- Offal :</p> <p>--- Of bovine animals :</p> <p>---- Thick skirt and thin skirt</p>
0210 90 90 ^b	-- Edible flours and meals of meat or meat offal

CN code	Description of goods	
0703 20 00 ^b	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled : - Garlic	The reduction is applicable from 01.02 to 31.05
Ex 0707 00 05 ^b	Cucumbers and gherkins, fresh or chilled : - Cucumbers : Small winter cucumbers	The reduction is applicable from 01.11 to 15.05
Ex 0709 10 00 ^b	Other vegetables, fresh or chilled : - Globe artichokes	The reduction is applicable from 01.11 to 31.12
0714 10 91 ^b	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets ; sago pith : - Manioc (cassava) : --Other : --- Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	
Ex 0714 90 11 ^a	- Other : -- Arrowroot, salep and similar roots and tubers with high starch content : --- Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced : of arrowroot	
Ex 0714 90 19 ^a	--- Other : Of arrowroot	

CN code	Description of goods	
0806 20 92 ^b	Grapes, fresh or dried : - Dried : -- Other : --- Sultanas	
1001 90 10 ^b	Wheat and meslin : - Other : -- Spelt for sowing ¹	
Ex 1106 20 10 ^a	Flour, meal and powder of the dried leguminous vegetables of heading No 0713, of sago or of roots or tubers of heading No 0714 or of the products of Chapter 8 : - Of sago or of roots or tubers of heading No 0714 : -- Denatured ² Of flour and meal of arrowroot	
Ex 1106 20 90 ^a	-- Other Of flour and meal of arrowroot	
Ex 1108 19 90 ^a	Starches ; inulin : - Starches : -- Other starches : --- Other : starches of arrowroot	
1504 30 11 ^a	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified - Fats and oils and their fractions, of marine mammals : -- Solid fractions : --- Whale oil and sperm oil	
1509 90 00 ^a	Olive oil and its fractions, whether or not refined, but not chemically modified : - Other	

¹ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

² Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

1510 00 90^a

Other oils and their fractions,
obtained solely from olives,
whether or not refined, but not
chemically modified, including
blends of these oils or fractions
with oils or fractions of heading
No 1509 :

- Other

Other prepared or preserved
meat, meat offal or blood :

- Other, including preparations
of blood of any animal:

-- Other :

--- Other :

---- Other :

----- Other :

Of sheep or goats :

----- Uncooked ; mixtures of
cooked meat or offal and
uncooked meat or offal :

----- Of sheep

1602 90 72^b

^a The reduction is applicable on the specific duties.

^b The reduction is applicable on the ad valorem duties.

FINANCIAL STATEMENT

Title of operation

Draft proposal for a Council Regulation extending the coverage of Regulations (EC) Nos 3281/94 and 1256/96 concerning the European Union's schemes of generalised tariff preferences for the benefit of the least-developed countries

Legal basis

Article 113 of the Treaty

Objective of the operation

The aim of the proposed Regulation is to extend the range of products from the least-developed countries qualifying from generalised preferences.

Estimate of customs revenue

On the basis of 1996 imports of products listed in Annexes I and II to this proposal from the beneficiary countries mentioned in Annex IV to Regulations (EC) Nos 3281/94 and 1256/96 and an average 50% take-up of the GSP scheme by the least-developed countries in 1995, the loss of customs revenue is estimated at ECU 77 918.

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