

Commission Regulation (EEC) No 3846/87 of 17 December 1987
establishing an agricultural product nomenclature for export refunds

COMMISSION REGULATION (EEC) No 3846/87
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establishing an agricultural product nomenclature for export refunds

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals⁽¹⁾, as last amended by Regulation (EEC) No 1900/87⁽²⁾, and in particular Article 16 thereof, and to the corresponding provisions of the other regulations on the common organization of the agricultural product markets,

Whereas, pursuant to Council Regulation (EEC) No 2658/87⁽³⁾, a combined goods nomenclature, based on that of the harmonized system and meeting both Common Customs Tariff and Community external trade statistics requirements, will come into use on 1 January 1988;

Whereas product descriptions and tariff numbers to be shown in the annexes to the Commission regulations setting the export refunds on agricultural products should therefore be formulated using the combined nomenclature as basis;

Whereas in order to ensure uniform presentation of the lists of agricultural products on which refunds are granted and to guarantee the application of these a nomenclature of agricultural products for use in connection with export refunds should be drawn up;

Whereas it is necessary in certain cases, because of the way in which the export refund scheme operates, to make subdivisions in the combined nomenclature; whereas in order to identify these subdivisions and to facilitate handling of data relating to products falling within them numeric codes based on those of the combined nomenclature should be devised;

Whereas where a refund is set only on some of the products falling under a combined nomenclature subheading it is necessary, in order to maintain a coherent nomenclature for refunds and permit computer processing, also to mention the part of the subheading of the combined nomenclature in respect of which no refund has been set;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the relevant management committees,

HAS ADOPTED THIS REGULATION:

Article 1

There is hereby introduced for use in connection with export refunds an agricultural product nomenclature, hereinafter referred to as the 'refund nomenclature', based on the combined nomenclature.

Changes to legislation: Commission Regulation (EEC) No 3846/87 is up to date with all changes known to be in force on or before 12 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

The refund nomenclature shall be as shown in the Annex hereto.

It shall include additional subdivisions to those of the combined nomenclature as required for the description of goods on which export refunds are granted, and code numbers as specified in Article 2.

Article 2

1 Each subheading of the refund nomenclature shall be provided with a numeric code of eleven consecutive digits as follows:

- a the first eight digits shall be those of the numeric code for the relevant combined nomenclature subheading;
- b the ninth, 10th and 11th digits shall identify the refund nomenclature subheading. If a combined nomenclature subheading is not further subdivided in the refund nomenclature the last three figures shall be '000';

2 In the case of tobacco a 12th figure shall be added to the product code when the refund amounts are published, for the purpose of identifying the crop year.

Article 3

The refund nomenclature shall be used by the Commission and the Member States for the application of Community measures relating to export refunds on agricultural products, and the numeric codes shall be entered on the documents provided for this purpose.

Member States may combine the refund nomenclature with other nomenclatures.

The Commission shall publish in the *Official Journal of European Communities* the full version of the refund nomenclature, as it follows from the regulatory provisions on export arrangements for agricultural products, that is to be used from 1 January each year.

Article 4

This Regulation shall enter into force on 1 January 1988.

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

Done at Brussels, 17 December 1987.

For the Commission

Frans ANDRIESEN

Vice-President

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ANNEX

AGRICULTURAL PRODUCT NOMENCLATURE FOR EXPORT REFUNDS

1. Cereals and wheat or rye flour, groats or meal

CN code	Description of goods	Product code
0709	Other vegetables, fresh or chilled:	
ex 0709 90	– Other:	
0709 90 60	– – Sweet corn	0709 90 60 000
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:	
ex 0712 90	– Other vegetables; mixtures of vegetables:	
	– – Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):	
0712 90 19	– – – Other	0712 90 19 000
1001	Wheat and meslin:	
1001 10	– Durum wheat:	
1001 10 10	– – Seed	1001 10 10 000
1001 10 90	– – Other	1001 10 90 000
ex 1001 90	– Other:	
	– – Other spelt, common wheat and meslin:	
1001 90 91	– – – Common wheat and meslin seed	1001 90 91 000
1001 90 99	– – – Other	1001 90 99 000
1002 00 00	Rye	1002 00 00 000
1003 00	Barley:	
1003 00 10	– Seed	1003 00 10 000
1003 00 90	– Other	1003 00 90 000
1004 00	Oats:	
1004 00 10	– Seed	1004 00 10 000
1004 00 90	– Other	1004 00 90 000
1005	Maize (corn):	
a	Meal of which less than 10% by weight is capable of passing through a sieve of 0,250 mm mesh.	
b	Meal of which less than 10% by weight is capable of passing through a sieve of 0,160 mm mesh.	

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ex 1005 10	– Seed:	
1005 10 90	– – Other	1005 10 90 000
1005 90 00	– Other	1005 90 00 000
1007 00	Grain sorghum:	
1007 00 90	– Other	1007 00 90 000
ex 1008	Buckwheat, millet and canary seed; other cereals:	
1008 20 00	– Millet	1008 20 00 000
1101 00 00	Wheat or meslin flour:	
	– Wheat flour:	
	– of an ash content of 0 to 520	1101 00 00 110
	– of an ash content of 521 to 600	1101 00 00 120
	– of an ash content of 601 to 900	1101 00 00 130
	– of an ash content of 901 to 1 100	1101 00 00 150
	– of an ash content of 1 101 to 1 650	1101 00 00 170
	– of an ash content of 1 651 to 1 900	1101 00 00 180
	– of an ash content of more than 1 900	1101 00 00 190
	– Other	1101 00 00 900
ex 1102	Cereal flours other than of wheat or meslin:	
1102 10 00	– Rye flour:	
	– of an ash content of 0 to 700	1102 10 00 100
	– of an ash content of 701 to 1 150	1102 10 00 200
	– of an ash content of 1 151 to 1 600	1102 10 00 300
	– of an ash content of 1 601 to 2 000	1102 10 00 500
a	Meal of which less than 10% by weight is capable of passing through a sieve of 0,250 mm mesh.	
b	Meal of which less than 10% by weight is capable of passing through a sieve of 0,160 mm mesh.	

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	– of an ash content of more than 2 000	1102 10 00 900
ex 1103	Cereal groats, meal and pellets:	
	– Groats and meal:	
1103 11	– – Of wheat:	
1103 11 10	– – – Durum wheat:	
	– of an ash content of 0 to 1 300 ^a	1103 11 10 100
	– of an ash content of 0 to 1 300 ^b	1103 11 10 200
	– of an ash content of 0 to 1 300	1103 11 10 500
	– of an ash content of more than 1 300	1103 11 10 900
1103 11 90	– – – Common wheat and spelt:	
	– of an ash content of 0 to 520	1103 11 90 100
	– of an ash content of more than 520	1103 11 90 900
a Meal of which less than 10% by weight is capable of passing through a sieve of 0,250 mm mesh.		
b Meal of which less than 10% by weight is capable of passing through a sieve of 0,160 mm mesh.		

2. Rice and broken rice

CN code	Description of goods	Product code
ex 1006	Rice:	
1006 20	– Husked (brown) rice:	
1006 20 10	– – Round grain	1006 20 10 000
1006 20 90	– – Long grain	1006 20 90 000
1006 30	– Semi-milled or wholly-milled rice, whether or not polished or glazed:	
	– – Semi-milled rice:	
1006 30 11	– – – Round grain	1006 30 11 000
1006 30 19	– – – Long grain	1006 30 19 000
	– – Wholly-milled rice:	
1006 30 91	– – – Round grain	1006 30 91 000

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1006 30 99	— — — Long grain:	
	– In immediate packings of 5 kg net or less	1006 30 99 100
	– Other	1006 30 99 900
1006 40 00	– Broken rice	1006 40 00 000

3. Products processed from cereals

CN code	Description of goods	Product code
1102	Cereal flours other than of wheat or meslin:	
1102 20	– Maize (corn) flour:	
1102 20 10	– – Of a fat content not exceeding 1,5 % by weight:	
	– Of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight ^e	1102 20 10 100
	– Of a fat content, referred to dry matter, exceeding 1,3 % but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight ^e	1102 20 10 300
	– Other ^e	1102 20 10 900
1102 20 90	– – Other:	
	– Of a fat content, referred to dry matter, exceeding 1,5 % but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1 % by weight ^e	1102 20 90 100
	– Other ^e	1102 20 90 900
1102 30 00	– Rice flour	1102 30 00 000
ex 1102 90	– Other:	
1102 90 10	– – Barley flour:	
	– Of an ash content, referred to dry matter, not exceeding 0,9 % by weight and of a	1102 90 10 100

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	crude fibre content, referred to dry matter, not exceeding 0,9% by weight	
	– Other	1102 90 10 900
1102 90 30	– – Oat flour:	
	– Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a crude fibre content, referred to dry matter, not exceeding 1,8 % by weight, of a moisture content not exceeding 11 % and of which the peroxydase is virtually inactivated	1102 90 30 100
	– Other	1102 90 30 900
1103	Cereal groats, meal and pellets:	
	– Groats and meal:	
1103 12 00	– – Of oats:	
	– Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 % of a moisture content not exceeding 11 % and of which the peroxydase is virtually inactivated	1103 12 00 100
	– Other	1103 12 00 900
1103 13	– – Of maize (corn):	
	– – – Of a fat content not exceeding 1,5 % by weight:	
1103 13 11	– – – – For the brewing industry:	
	– Of a fat content, referred to dry matter, not exceeding 0,9 % by weight and a crude fibre content, referred to dry matter not exceeding 0,6% by weight ^{af}	1103 13 11 100
	– Of a fat content, referred to dry matter, not exceeding 1,3 % by weight and a crude fibre content, referred to dry	1103 13 11 300

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	matter, not exceeding 0,8 % by weight ^{af}	
	– Of a fat content, referred to dry matter exceeding 1,3 % by weight but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1,0 % by weight ^{af}	1103 13 11 500
	– Other	1103 13 11 900
1103 13 19	– – – – Other:	
	– Of a fat content, referred to dry matter, not exceeding 0,9 % by weight and a crude fibre content, referred to dry matter, not exceeding 0,6 % by weight ^{af}	1103 13 19 100
	– Of a fat content, referred to dry matter, not exceeding 1,3 % by weight and a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight ^{af}	1103 13 19 300
	– Of a fat content, referred to dry matter, exceeding 1,3 % but not exceeding 1,5 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1,0% by weight ^{af}	1103 13 19 500
	– Other	1103 13 19 900
1103 13 90	– – – Other:	
	– Of a fat content, referred to dry matter, exceeding 1,5 % by weight but not exceeding 1,7 % by weight and of a crude fibre content, referred to dry matter, not exceeding 1,0 % by weight ^{af}	1103 13 90 100
	– Other	1103 13 90 900
1103 14 00	– – Of rice	1103 14 00 000
ex 1103 19	– – Of other cereals:	
1103 19 10	– – Of rye	1103 19 10 000
1103 19 30	– – – Of barley:	

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	– Of an ash content, referred to dry matter, not exceeding 1 % by weight and of crude fibre content, referred to dry matter, not exceeding 0,9% by weight	1103 19 30 100
	– Other	1103 19 30 900
	– Pellets:	
1103 21 00	– – Of wheat	1103 21 00 000
ex 1103 29	– – Of other cereals:	
1103 29 20	– – – Of barley	1103 29 20 000
1103 29 30	– – – Of oats	1103 29 30 000
1103 29 40	– – – Of maize	1103 29 40 000
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No 1006; germ of cereals, whole, rolled, flaked or ground:	
	– Rolled or flaked grains:	
ex 1104 11	– – Of barley:	
1104 11 90	– – – Flaked:	
	– Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight.	1104 11 90 100
	– Other	1104 11 90 900
ex 1104 12	– – Of oats:	
1104 12 90	– – – Flaked:	
	– Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of a tegument content not exceeding 0,1 %, of a moisture content not exceeding 12% and of which the peroxydase is virtually inactivated	1104 12 90 100
	– Of an ash content, referred to dry matter, not exceeding	1104 12 90 300

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	2,3 % by weight, of a tegument content exceeding 0,1 %, but not exceeding 1,5 %, of a moisture content not exceeding 12 % and of which the peroxydase is virtually inactivated.	
	– Other	1104 12 90 900
ex 1104 19	– – Of other cereals:	
1104 19 10	– – – Of wheat	1104 19 10 000
1104 19 50	– – – Of maize:	
	– Flaked:	
	– Of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,7% by weight	1104 19 50 110
	– Of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8 % by weight	1104 19 50 130
	– Of a fat content, referred to dry matter, exceeding 1,3 % but not exceeding 1,7% by weight and of crude fibre content, referred to dry matter, not exceeding 1 % by weight ^{af}	1104 19 50 150
	– Other	1104 19 50 190
	– Rolled	1104 19 50 900
	– – – Other:	
1104 19 91	– – – – Flaked rice	1104 19 91 000
	– Other worked grains (for example, hulled, pearled, sliced or kibbled):	
ex 1104 21	– – Of barley:	
1104 21 10	– – – Hulled (shelled or husked):	
	– Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude	1104 21 10 100

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	fibre content, referred to dry matter, not exceeding 0,9 % by weight ^b	
	– Other ^b	1104 21 10 900
1104 21 30	– – – Hulled and sliced or kibbled ('Grütze' or 'Grutten'):	
	– Of an ash content, referred to dry matter, not exceeding 1 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,9 % by weight ('Grütze' or 'Grutten') ^b	1104 21 30 100
	– Other ^b	1104 21 30 900
1104 21 50	– – – Pearled:	
	– Of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc)	
	– first category ^c	1104 21 50 100
	– Of an ash content, referred to dry matter, not exceeding 1 % by weight (without talc)	
	– second category ^c	1104 21 50 300
	– Other	1104 21 50 900
ex 1104 22	– – Of oats:	
1104 22 10	– – – Hulled (shelled or husked):	
	– Of an ash content, referred to dry matter, not exceeding 2,3 % by weight, of tegument content not exceeding 0,5 %, of a moisture content not exceeding 11 % and of which the peroxydase is virtually inactivated ^b	1104 22 10 100
	– Other ^b	1104 22 10 900
1104 22 30	– – – Hulled and sliced or kibbled ('Grütze' or 'Grutten'):	
	– Of an ash content, referred to dry matter, not exceeding 2,3 % by weight,	1104 22 30 100

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	of a tegument content not exceeding 0,1 %, of a moisture content not exceeding 11 % and of which the peroxydase is virtually inactivated ('Grütze' or 'Grutten') ^b	
	– Other ^b	1104 22 30 900
1104 22 50	– – – Pearled ^c	1104 22 50 000
ex 1104 23	– – Of maize (corn):	
1104 23 10	– – – Hulled (shelled or husked), whether or not sliced or kibbled:	
	– Of a fat content, referred to dry matter, not exceeding 0,9 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,6% by weight ('Grütze' or 'Grutten') ^{bf}	1104 23 10 100
	– Of a fat content, referred to dry matter, not exceeding 1,3 % by weight and of a crude fibre content, referred to dry matter, not exceeding 0,8% by weight ('Grütze' or 'Grutten') ^{bf}	1104 23 10 300
	– Other	1104 23 10 900
1104 29	– – Of other cereals:	
ex 1104 29 10	– – – Hulled (shelled or husked), whether or not sliced or kibbled:	
	– Wheat, not sliced or kibbled ^b	1104 29 10 100
	– Other	1104 29 10 900
	– – – Not otherwise worked than kibbled:	
1104 29 91	– – – – Of wheat	1104 29 91 000
1104 29 95	– – – – Of rye	1104 29 95 000
1104 30	– Germ of cereals, whole, rolled, flaked or ground:	
1104 30 10	– – Of wheat	1104 30 10 000
1104 30 90	– – Of other cereals	1104 30 90 000

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1107	Malt, whether or not roasted:	
ex 1107 10	– Not roasted:	
	– – Of wheat:	
1107 10 11	– – – In the form of flour	1107 10 11 000
	– – Other:	
1107 10 91	– – – In the form of flour	1107 10 91 000
1108	Starches; inulin:	
	– Starches:	
1108 11 00	– – Wheat starch:	
	– Of a starch content of not less than 85 % by weight	1108 11 00 100
	– Other	1108 11 00 900
1108 12 00	– – Maize (corn) starch:	
	– Of a starch content of not less than 85 % by weight	1108 12 00 100
	– Other	1108 12 00 900
1108 13 00	– – Potato starch:	
	– Of a starch content of not less than 78 % by weight	1108 13 00 100
	– Other	1108 13 00 900
1108 14 00	– – Of Maniok:	
	– Of a starch content of not less than 85 % by weight	1108 14 00 100
	– Other	1108 14 00 900
1108 19	– – Other starches:	
1108 19 10	– – – Rice starch:	
	– Of a starch content of not less than 85 % by weight	1108 19 10 100
	– Other	1108 19 10 900
1108 19 90	– – – Other:	
	– Of a starch content of not less than 85 % by weight	1108 19 90 100
	– Other	1108 19 90 900
1109 00 00	Wheat gluten, whether or not dried:	
	– Dried wheat gluten, of a protein content, referred to	1109 00 00 100

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	dry matter, of 82% or more by weight (N 6.25)	
	– Other	1109 00 00 900
1702	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:	
ex 1702 30	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:	
	– – Other:	
	– – – Other:	
1702 30 91	– – – – In the form of white crystalline powder, whether or not agglomerated ^d	1702 30 91 000
1702 30 99	– – – – Other ^d	1702 30 99 000
ex 1702 40	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose:	
1702 40 90	– – Other ^d	1702 40 90 000
1702 90	– Other, including invert sugar:	
ex 1702 90 50	– – Maltodextrine and maltodextrine syrup:	
	– Maltodextrine, in the form of white crystalline powder, whether or not agglomerated ^d	1702 90 50 100
	– Other	1702 90 50 900
	– – Caramel:	
	– – – Other:	
1702 90 75	– – – – In the form of powder, whether or not agglomerated	1702 90 75 000
1702 90 79	– – – – Other	1702 90 79 000

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2106	Food preparations not elsewhere specified or included:	
2106 90	– Other:	
	– – Flavoured or coloured sugar syrups:	
	– – – Other:	
2106 90 55	– – – – Glucose syrup and maltodextrine syrup	2106 90 55 000
2302	Bran, sharps and other residues, whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants:	
2302 10	– Of maize (corn):	
2302 10 10	– – With a starch content not exceeding 35 % by weight	2302 10 10 000
2302 10 90	– – Other:	
	– Of a starch content exceeding 35 % by weight, and not having undergone a denaturing process, or of a starch content exceeding 45 % by weight and having undergone denaturing process	2302 10 90 100
	– Other	2302 10 90 900
2302 20	– Of rice:	
2302 20 10	– – With a starch content not exceeding 35% by weight	2302 20 10 000
2302 20 90	– – Other:	
	– Of a starch content exceeding 35 % by weight, and not having undergone a denaturig process, or of a starch content exceeding 45 % by weight and having undergone denaturing process	2302 20 90 100
	– Other	2302 20 90 900
2302 30	– Of wheat:	
2302 30 10	– – Of which the starch content does not exceed 28 % by weight, and of which	2302 30 10 000

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	the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	
ex 2302 30 90	– – Other	2302 30 90 000
2302 40	– Of other cereals:	
2302 40 10	– – Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	2302 40 10 000
2302 40 90	– – Other	2302 40 90 000
2303	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:	
ex 2303 10	– 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:	
2303 10 11	– – – Exceeding 40% by weight:	
	– Of 63 % or more by weight (N × 6,25)	2303 10 11 100
	– Other	2303 10 11 900

a The export refund is paid in respect of maize, groats and meal:

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- of which a percentage not exceeding 30 % passes through a sieve with an aperture of 315 microns,
- of which a percentage not exceeding 5 % passes through a sieve with an aperture of 150 microns.

- b** ‘Hulled grains’ are grains corresponding to the definition given in the Annex to Commission Regulation (EEC) No 821/68 (OJ No L 149, 29. 6. 1968, p. 46).
- c** ‘Pearled grains’ are grains corresponding to the definition given in the Annex to Regulation (EEC) No 821/68.
- d** Pursuant to Council Regulation (EEC) No 2730/75 (OJ No L 281, 1. 11. 1975, p. 20) the product falling within subheadings 1702 30 51 and 1702 30 59 enjoys the same export refund as the product falling within subheadings 1702 30 91, 1702 30 99, 1702 40 90 and 1702 90 50.
- e** The analytical method to be used for the determination of the fatty matter content is that printed in Annex I (method A) to Commission Directive 84/4/EEC (OJ No L 15, 18. 1. 1984, p. 28).
- f** The procedure to be followed for the determination of the fatty matter content is as follows:
- the sample has to be crushed so that 90% or more can pass through a sieve with an aperture of 500 microns and 100% can pass through a sieve with an aperture of 1 000 microns,
 - the analytical method to be used afterwards is that which is printed in Annex I (method A) to Directive 84/4/EEC.

4. Malt

CN code	Description of goods	Product code
1107	Malt, whether or not roasted:	
ex 1107 10	– Not roasted:	
	– – Of wheat:	
1107 10 19	– – – Other	1107 10 19 000
	– – Other:	
1107 10 99	– – – Other	1107 10 99 000
1107 20 00	– Roasted	1107 20 00 000

5. Cereal-based compound feeding stuffs

CN code	Description of goods	Product code
2309	Preparations of a kind used in animal feeding:	
ex 2309 10	– Dog or cat food, put up for retail sale:	
	– – 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:	
a	Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281, 1. 11. 1975, p. 60).	
b	‘Cereal products’ means the products falling within subheadings 0709 90 60 and 0712 90 10, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) of the Combined Nomenclature	
c	In so far as this minimum is observed, these refunds shall, at the request of the party concerned, also apply where the cereal products’ content exceeds the maximum specified on the same li	

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	--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:	
	---- Containing no starch or containing 10 % or less by weight of starch:	
2309 10 11	----- Containing no milk products or containing less than 10% by weight of such products:	
	Compound feedingstuffs ^a of a cereal products ^b content by weight:	
	Not exceeding 5 %	2309 10 11 050
	Exceeding 5 % but not exceeding 10 %:	
	– Of a minimum content of maize exceeding 5 % ^c	2309 10 11 110
	– Other	2309 10 11 190
	Exceeding 10% but not exceeding 20 %:	
	– Of a minimum content of maize exceeding 10% ^c	2309 10 11 210
	– Other	2309 10 11 290
	Exceeding 20 %:	
	– Of a minimum content of maize exceeding 20 % ^c	2309 10 11 310
	– Other	2309 10 11 390
	– Other preparations	2309 10 11 900
2309 10 13	----- Containing not less than 10% but less than 50 % by weight of milk products:	
	Compound feedingstuffs ^a of a cereal products ^b content by weight:	
	– Not exceeding 5 %	2309 10 13 050

a Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281, 1. 11. 1975, p. 60).

b 'Cereal products' means the products falling within subheadings 0709 90 60 and 0712 90 10, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) of the Combined Nomenclature

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	Exceeding 5 % but not exceeding 10%:	
	– Of a minimum content of maize exceeding 5 % ^c	2309 10 13 110
	– Other	2309 10 13 190
	Exceeding 10 % but not exceeding 20 %	
	– Of a minimum content of maize exceeding 10 % ^c	2309 10 13 210
	– Other	2309 10 13 290
	Exceeding 20 %:	
	– Of a minimum content of maize exceeding 20 % ^c	2309 10 13 310
	– Other	2309 10 13 390
	– Other preparations	2309 10 13 900
	– – – – Containing more than 10% but not more than 30 % by weight of starch:	
2309 10 31	– – – – – Containing no milk products or containing less than 10% by weight of such products:	
	– Compound feedingstuffs ^a of a cereal products ^b content by weight:	
	– Not exceeding 5 %	2309 10 31 050
	– Exceeding 5 % but not exceeding 10 %:	
	– Of a minimum content of maize exceeding 5 % ^c	2309 10 31 110
	– Other	2309 10 31 190
	– Exceeding 10 % but not exceeding 20 %:	
	– Of a minimum content of maize exceeding 10 % ^c	2309 10 31 210
	– Other	2309 10 31 290

a Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281. 1. 11. 1975, p. 60).

b 'Cereal products' means the products falling within subheadings 0709 90 60 and 0712 90 10, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) of the Combined Nomenclature

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	Exceeding 20 % but not exceeding 30 %:	
	– Of a minimum content of maize exceeding 20 % ^c	2309 10 31 310
	– Other	2309 10 31 390
	– Exceeding 30 % but not exceeding 40 %:	
	– Of a minimum content of maize exceeding 30 % ^c	2309 10 31 410
	– Other	2309 10 31 490
	– Exceeding 40% but not exceeding 50%:	
	– Of a minimum content of maize exceeding 40 % ^c	2309 10 31 510
	– Other	2309 10 31 590
	– Exceeding 50 %:	
	– Of a minimum content of maize exceeding 50 % ^c	2309 10 31 610
	– Other	2309 10 31 690
	– Other preparations	2309 10 31 900
2309 10 33	– – – – – Containing not less than 10 % but less than 50 % by weight of milk products:	
	– Compound feedingstuffs ^a of a cereal products ^b content by weight:	
	– Not exceeding 5 %	2309 10 33 050
	– Exceeding 5% but not exceeding 10%:	
	– Of a minimum content of maize exceeding 5 % ^c	2309 10 33 110
	– Other	2309 10 33 190
	– Exceeding 10 % but not exceeding 20 %:	

a Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281. 1. 11. 1975, p. 60).

b ‘Cereal products’ means the products falling within subheadings 0709 90 60 and 0712 90 10, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) of the Combined Nomenclature

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	– Of a minimum content of maize exceeding 10 % ^c	2309 10 33 210
	– Other	2309 10 33 290
	– Exceeding 20 % but not exceeding 30 %:	
	– Of a minimum content of maize exceeding 20% ^c	2309 10 33 310
	– Other	2309 10 33 390
	– Exceeding 30 % but not exceeding 40 %:	
	– Of a minimum content of maize exceeding 30% ^c	2309 10 33 410
	– Other	2309 10 33 490
	– Exceeding 40 % but not exceeding 50 %:	
	Of a minimum content of maize exceeding 40 % ^c	2309 10 33 510
	– Other	2309 10 33 590
	– Exceeding 50 %:	
	– Of a minimum content of maize exceeding 50% ^c	2309 10 33 610
	– Other	2309 10 33 690
	– Other preparations	2309 10 33 900
	– – – – Containing more than 30 % by weight of starch:	
2309 10 51	– – – – – Containing no milk products or containing less than 10% by weight of such products:	
	– Compound feedingstuffs ^a of a cereal products ^b content by weight:	
	– Not exceeding 5 %	2309 10 51 050
	– Exceeding 5 % but not exceeding 10%:	

a Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281. 1. 11. 1975, p. 60).

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	– Of a minimum content of maize exceeding 5 % ^e	2309 10 51 110
	– Other	2309 10 51 190
	– Exceeding 10% but not exceeding 20%:	
	– Of a minimum content of maize exceeding 10% ^e	2309 10 51 210
	– Other	2309 10 51 29
	– Exceeding 20 % but not exceeding 30 %:	
	– Of a minimum content of maize exceeding 20 % ^e	2309 10 51 310
	– Other	2309 10 51 390
	– Exceeding 30% but not exceeding 40%:	
	– Of a minimum content of maize exceeding 30% ^e	2309 10 51 410
	– Other	2309 10 51 490
	– Exceeding 40 % but not exceeding 50%:	
	– Of a minimum content of maize exceeding 40 % ^e	2309 10 51 510
	– Other	2309 10 51 590
	– Exceeding 50 % but not exceeding 60 %:	
	– Of a minimum content of maize exceeding 50 % ^e	2309 10 51 610
	– Other	2309 10 51 690
	– Exceeding 60% but not exceeding 70 %:	
	– Of a minimum content of maize exceeding 60 % ^e	2309 10 51 710
	– Other	2309 10 51 790
	– Exceeding 70 %:	
a	Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281. 1. 11. 1975, p. 60).	
b	‘Cereal products’ means the products falling within subheadings 0709 90 60 and 0712 90 10, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) of the Combined Nomenclature	
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	– Of a minimum content of maize exceeding 70 % ^c	2309 10 51 810
	– Other	2309 10 51 890
	– Other preparations	2309 10 51 900
2309 10 53	– – – – – Containing not less than 10% but less than 50% by weight of milk products:	
	– Compound feedingstuffs ^a of a cereal products ^b content by weight:	
	– Not exceeding 5 %	2309 10 53 050
	– Exceeding 5% but not exceeding 10%:	
	– Of a minimum content of maize exceeding 5 % ^c	2309 10 53 110
	– Other	2309 10 53 190
	– Exceeding 10% but not exceeding 20%:	
	– Of a minimum content of maize exceeding 10 % ^c	2309 10 53 210
	– Other	2309 10 53 290
	– Exceeding 20% but not exceeding 30 %:	
	– Of a minimum content of maize exceeding 20 % ^c	2309 10 53 310
	– Other	2309 10 53 390
	– Exceeding 30% but not exceeding 40 %:	
	– Of a minimum content of maize exceeding 30 % ^c	2309 10 53 410
	– Other	2309 10 53 490
	– Exceeding 40% but not exceeding 50 %:	
	– Of a minimum content of maize exceeding 40 % ^c	2309 10 53 510

a Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281, 1. 11. 1975, p. 60).

b ‘Cereal products’ means the products falling within subheadings 0709 90 60 and 0712 90 10, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) of the Combined Nomenclature

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	– Other	2309 10 53 590
	– Exceeding 50% but not exceeding 60 %:	
	– Of a minimum content of maize exceeding 50 % ^c	2309 10 53 610
	– Other	2309 10 53 690
	– Exceeding 60% but not exceeding 70 %:	
	– Of a minimum content of maize exceeding 60 % ^c	2309 10 53 710
	– Other	2309 10 53 790
	– Exceeding 70 %:	
	– Of a minimum content of maize exceeding 70 % ^c	2309 10 53 810
	– Other	2309 10 53 890
	– Other preparations	2309 10 53 900
ex 2309 90	– Other:	
	– – Other:	
	– – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup fall in 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:	
2309 90 31	– – – – – Containing no milk products or containing less than 10 % by weight of such products:	

a Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281. 1. 11. 1975, p. 60).

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	– Compound feedingstuffs ^a of a cereal products ^b content by weight:	
	– Not exceeding 5 %	2309 90 31 050
	– Exceeding 5 % but not exceeding 10 %:	
	– Of a minimum content of maize exceeding 5 % ^c	2309 90 31 110
	– Other	2309 90 31 190
	– Exceeding 10 % but not exceeding 20 %:	
	– Of a minimum content of maize exceeding 10 % ^c	2309 90 31 210
	– Other	2309 90 31 290
	– Exceeding 20 %:	
	– Of a minimum content of maize exceeding 20 % ^c	2309 90 31 310
	– Other	2309 90 31 390
	– Other preparations	2309 90 31 900
2309 90 33	– – – – – Containing not less than 10% but less than 50 % by weight of milk products:	
	– Compound feedingstuffs ^a of a cereal product's ^b content by weight:	
	– Not exceeding 5 %	2309 90 33 050
	– Exceeding 5 % but not exceeding 10 %:	
	– Of a minimum content of maize exceeding 5 % ^c	2309 90 33 110
	– Other	2309 90 33 190
	– Exceeding 10 % but not exceeding 20 %:	
	– Of a minimum content of maize exceeding 10 % ^c	2309 90 33 210

a Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281. 1. 11. 1975, p. 60).

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	– Other	2309 90 33 290
	– Exceeding 20 %:	
	– Of a minimum content of maize exceeding 20 % ^c	2309 90 33 310
	– Other	2309 90 33 390
	– Other preparations	2309 90 33 900
	– – – – – Containing more than 10 % but not more than 30 % by weight of starch:	
2309 90 41	– – – – – Containing no milk products or containing less than 10% by weight of such products:	
	– Compound feedingstuffs ^a of a cereal product's ^b content by weight:	
	– Not exceeding 5 %	2309 90 41 050
	– Exceeding 5% but not exceeding 10%:	
	– Of a minimum content of maize exceeding 5 % ^c	2309 90 41 110
	– Other	2309 90 41 190
	– Exceeding 10% but not exceeding 20%:	
	– Of a minimum content of maize exceeding 10 % ^c	2309 90 41 210
	– Other	2309 90 41 290
	– Exceeding 20 % but not exceeding 30 %:	
	– Of a minimum content of maize exceeding 20 % ^c	2309 90 41 310
	– Other	2309 90 41 390
	– Exceeding 30 % but not exceeding 40 %:	
	– Of a minimum content of maize exceeding 30 % ^c	2309 90 41 410

a Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281. 1. 11. 1975, p. 60).

b 'Cereal products' means the products falling within subheadings 0709 90 60 and 0712 90 10, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) of the Combined Nomenclature

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	– Other	2309 90 41 490
	– Exceeding 40 % but not exceeding 50 %:	
	– Of a minimum content of maize exceeding 40 % ^c	2309 90 41 510
	– Other	2309 90 41 590
	– Exceeding 50 %:	
	– Of a minimum content of maize exceeding 50 % ^c	2309 90 41 610
	– Other	2309 90 41 690
	– Other preparations	2309 90 41 900
2309 90 43	– – – – – Containing not less than 10 % but less than 50 % by weight of milk products:	
	– Compound feedingstuffs ^a of a cereal product's ^b content by weight:	
	– Not exceeding 5 %	2309 90 43 050
	– Exceeding 5 % but not exceeding 10 %:	
	– Of a minimum content of maize exceeding 5 % ^c	2309 90 43 110
	– Other	2309 90 43 190
	– Exceeding 10 % but not exceeding 20 %:	
	– Of a minimum content of maize exceeding 10 % ^c	2309 90 43 210
	– Other	2309 90 43 290
	– Exceeding 20 % but not exceeding 30 %:	
	– Of a minimum content of maize exceeding 20 % ^c	2309 90 43 310
	– Other	2309 90 43 390

a Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281. 1. 11. 1975, p. 60).

b 'Cereal products' means the products falling within subheadings 0709 90 60 and 0712 90 10, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) of the Combined Nomenclature

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	– Exceeding 30 % but not exceeding 40 %:	
	– Of a minimum content of maize exceeding 30 % ^c	2309 90 43 410
	– Other	2309 90 43 490
	– Exceeding 40 % but not exceeding 50 %:	
	– Of a minimum content of maize exceeding 40 % ^c	2309 90 43 510
	– Other	2309 90 43 590
	– Exceeding 50 %:	
	– Of a minimum content of maize exceeding 50 % ^c	2309 90 43 610
	– Other	2309 90 43 690
	– Other preparations	2309 90 43 900
	– – – – – Containing more than 30 % by weight of starch:	
2309 90 51	– – – – – Containing no milk products or containing less than 10 % by weight of such products:	
	– Compound feedingstuffs ^a of a cereal product's ^b content by weight:	
	– No exceeding 5 %	2309 90 51 050
	– Exceeding 5% but not exceeding 10%:	
	– Of a minimum content of maize exceeding 5 % ^c	2309 90 51 110
	– Other	2309 90 51 190
	– Exceeding 10% but not exceeding 20 %:	
	– Of a minimum content of maize exceeding 10 % ^c	2309 90 51 210
	– Other	2309 90 51 290

a Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281. 1. 11. 1975, p. 60).

b 'Cereal products' means the products falling within subheadings 0709 90 60 and 0712 90 10, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) of the Combined Nomenclature

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	– Exceeding 20% but not exceeding 30 %:	
	– Of a minimum content of maize exceeding 20 % ^c	2309 90 51 310
	– Other	2309 90 51 390
	– Exceeding 30% but not exceeding 40 %:	
	– Of a minimum content of maize exceeding 30 % ^c	2309 90 51 410
	– Other	2309 90 51 490
	– Exceeding 40 % but not exceeding 50 %:	
	– Of a minimum content of maize exceeding 40 % ^c	2309 90 51 510
	– Other	2309 90 51 590
	– Exceeding 50 % but not exceeding 60%:	
	– Of a minimum content of maize exceeding 50% ^c	2309 90 51 610
	– Other	2309 90 51 690
	– Exceeding 60 % but not exceeding 70 %:	
	– Of a minimum content of maize exceeding 60 % ^c	2309 90 51 710
	– Other	2309 90 51 790
	– Exceeding 70 %:	
	– Of a minimum content of maize exceeding 70 % ^c	2309 90 51 810
	– Other	2309 90 51 890
	– Other preparations	2309 90 51 900
2309 90 53	– – – – – Containing not less than 10 % but less than 50% by weight of milk products:	

a Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281. 1. 11. 1975, p. 60).

b ‘Cereal products’ means the products falling within subheadings 0709 90 60 and 0712 90 10, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) of the Combined Nomenclature

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	Compound feedingstuffs ^a of a cereal product's ^b content by weight:	
	– Not exceeding 5 %	2309 90 53 050
	– Exceeding 5 % but not exceeding 10 %:	
	– Of a minimum content of maize exceeding 5 % ^c	2309 90 53 110
	– Other	2309 90 53 190
	– Exceeding 10 % but not exceeding 20 %:	
	– Of a minimum content of maize exceeding 10 % ^c	2309 90 53 210
	– Other	2309 90 53 290
	– Exceeding 20 % but not exceeding 30 %:	
	– Of a minimum content of maize exceeding 20 % ^c	2309 90 53 310
	– Other	2309 90 53 390
	– Exceeding 30 % but not exceeding 40 %:	
	– Of a minimum content of maize exceeding 30 % ^c	2309 90 53 410
	– Other	2309 90 53 490
	– Exceeding 40% but not exceeding 50%:	
	– Of a minimum content of maize exceeding 40 % ^c	2309 90 53 510
	– Other	2309 90 53 590
	– Exceeding 50 % but not exceeding 60 %:	
	– Of a minimum content of maize exceeding 50 % ^c	2309 90 53 610
	– Other	2309 90 53 690

a Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281, 1. 11. 1975, p. 60).

b 'Cereal products' means the products falling within subheadings 0709 90 60 and 0712 90 10, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) of the Combined Nomenclature

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	– Exceeding 60 % but not exceeding 70 %:	
	– Of a minimum content of maize exceeding 60 % ^c	2309 90 53 710
	– Other	2309 90 53 790
	– Exceeding 70 %:	
	– Of a minimum content of maize exceeding 70 % ^c	2309 90 53 810
	– Other	2309 90 53 890
	– Other preparations	2309 90 53 900
a	Covered by Council Regulation (EEC) No 2743/75 (OJ No L 281. 1. 11. 1975, p. 60).	
b	‘Cereal products’ means the products falling within subheadings 0709 90 60 and 0712 90 10, Chapter 10, and heading Nos 1101, 1102, 1103 and 1104 (excluding subheading 1104 30) of the Combined Nomenclature	
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6. Beef and veal

CN code	Description of goods	Product code
0102	Live bovine animals:	
0102 10 00	– Pure-bred breeding animals:	
	– Females:	
	– With a live weight less than 250 kg	0102 10 00 110
	– Other	0102 10 00 190
	– Males:	
	– With a live weight less than 300 kg	0102 10 00 310
	– Other	0102 10 00 390
0102 90	– Other:	
	– – Domestic species:	
	– – – Of a weight exceeding 220 kg:	
0102 90 31	– – – – Heifers (female bovines that have never calved):	
	– With a live weight less than 250 kg	0102 90 31 100
	– Other	0102 90 31 900

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0102 90 33	— — — — Cows:	
	– With a live weight less than 250 kg	0102 90 33 100
	– Other	0102 90 33 900
0102 90 35	— — — — Bulls:	
	– With a live weight less than 300 kg	0102 90 35 100
	– Other	0102 90 35 900
0102 90 37	— — — — Steers (bullocks):	
	– With a live weight less than 300 kg	0102 90 37 100
	– Other	0102 90 37 900
0201	Meat of bovine animals, fresh or chilled:	
0201 10	– Carcases and half-carcases:	
0201 10 10	– – Of a unit weight not exceeding 136 kg for carcases or of a unit weight not exceeding 68 kg for half-carcases:	
	– The front part of a carcase or of a half-carcase comprising all the bones and the scrag, neck and shoulder but with more than 10 ribs	020110 10 100
	– Other	0201 10 10 900
0201 10 90	– – Of a unit weight exceeding 136 kg for carcases or of a unit weight exceeding 68 kg for half-carcases:	
	– The front part of a carcase or of a half-carcase comprising all the bones and the scrag, neck and shoulder but with more than 10 ribs:	
	– From male adult bovine animals ^a	0201 10 90 110
	– Other	0201 10 90 190
	– Other:	
	– From male adult bovine animals ^a	0201 10 90 910

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	– Other	0201 10 90 990
0201 20	– Other cuts with bone in:	
	– – ‘Compensated’ quarters:	
0201 20 11	– – – Of a unit weight not exceeding 136 kg	0201 20 11 000
0201 20 19	– – – Of a unit weight exceeding 136 kg:	
	From male adult bovine animals ^a	0201 20 19 100
	– Other	0201 20 19 900
	– – Unseparated or separated forequarters:	
0201 20 31	– – – Of a unit weight not exceeding 60 kg for unseparated forequarters or of a unit weight not exceeding 30 kg for separated forequarters	0201 20 31 000
0201 20 39	– – – Of a unit weight exceeding 60 kg for unseparated forequarters or of a unit weight exceeding 30 kg for separated forequarters:	
	– From male adult bovine animals ^a	0201 20 39 100
	– Other	0201 20 39 900
	– – Unseparated or separated hindquarters:	
0201 20 51	– – – Of a unit weight not exceeding 75 kg for unseparated hindquarters or of a unit weight not exceeding 40 kg for separated hindquarters:	
	– With a maximum of nine ribs or pairs of ribs	0201 20 51 100
	– With more than nine ribs or pairs of ribs	0201 20 51 900
0201 20 59	– – – Of a unit weight exceeding 75 kg for unseparated hindquarters or of a unit weight exceeding 40 kg for separated hindquarters:	

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	– With a maximum of nine ribs or pairs of ribs:	
	– From male adult bovine animals ^a	0201 20 59 110
	– Other	0201 20 59 190
	– With more than nine ribs or pairs of ribs:	
	– From male adult bovine animals ^a	0201 20 59 910
	– Other	0201 20 59 990
0201 20 90	– – Other:	
	– From the carcasses, half-carcasses, or ‘compensated’ quarters of male adult bovine animals ^b , excluding the front part of a carcass or of a half-carcass comprising all the bones and the scrag, neck and shoulder but with more than 10 ribs	0201 20 90 100
	– From the forequarters of male adult bovine animals ^b	0201 20 90 300
	– From the hindquarters of male adult bovine animals with a maximum of nine ribs or nine pairs of ribs ^b	0201 20 90 500
	– Other, the weight of bone does not exceed one-third of the weight of the cut	0201 20 90 700
	– Other, with bone in	0201 20 90 900
0201 30	– Boneless:	
	– Boneless cuts exported to the USA under the conditions laid down in Commission Regulation (EEC) No 2973/79 ^c :	0201 30 00 050
	– From the hindquarters of male adult bovine animals with a maximum of nine ribs or nine pairs of ribs ^c , each piece individually wrapped	0201 30 00 100
	– Other boned cuts excluding thin flanks, shin or shank, and pieces which include,	020130 00 130

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	wholly or in part, thin flanks, shin and shank, each piece individually wrapped	
	– Other, including minced meat, with a lean meat content (excluding fat) of 78 % or more ⁸	0201 30 00 190
	– Other	0201 30 00 900
0202	Meat of bovine animals, frozen:	
0202 10 00	– Carcases and half-carcases:	
	– The front part of a carcase or of a half carcase comprising all the bones and the scrag, neck and shoulder but with more than 10 ribs	0202 10 00 100
	– Other	0202 10 00 900
0202 20	– Other cuts, with bone in:	
0202 20 10	– – ‘Compensated’ quarters	0202 20 10 000
0202 20 30	– – Unseparated or separated forequarters	0202 20 30 000
0202 20 50	– – Unseparated or separated hindquarters:	
	– With a maximum of nine ribs or pairs of ribs	0202 20 50 100
	– With more than nine ribs or pairs of ribs	0202 20 50 900
0202 20 90	– – Other:	
	– The weight of bone not exceeding one-third of the weight of the cut	0202 20 90 100
	– Other	0202 20 90 900
0202 30	– Boneless:	
0202 30 90	– – Other:	
	– Boned cuts exported to the United States of America, carried out in accordance with Regulation (EEC) No 2973/79	0202 30 90 100
	– Boned cuts exported within the framework of Regulations Commission	0202 30 90 300

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	(EEC) No 2908 /85 ^h , (EEC) No 142/86 ⁱ and (EEC) No 1055/87 ^j and (EEC) No 3815/87 ^k	
	– Other, including minced meat, with a lean meat content (excluding fat) of 78 % or more ^g :	0202 30 90 500
	– Other	0202 30 90 900
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:	
0206 10	– Of bovine animals, fresh or chilled:	
	– – Other:	
0206 10 95	– – – Thick skirt and thin skirt	0206 10 95 000
	– Of bovine animals, frozen:	
0206 29	– – Other:	
	– – – Other:	
0206 29 91	– – – – Thick skirt and thin skirt	0206 29 91 000
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	
0210 20	– Meat of bovine animals:	
0210 20 90	– – Boneless:	
	– Salted and dried	0210 20 90 100
	– Salted, dried and smoked	0210 20 90 300
	– In brine ^d	0210 20 90 500
	– Other	0210 20 90 900
1602	Other prepared or preserved meat, meat offal or blood:	
1602 50	– Of bovine animals:	
1602 50 10	– – Uncooked; mixtures of cooked meat or offal and uncooked meat or offal:	

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	– Uncooked, containing by weight the following percentages of bovine meats (excluding offal and fats):	
	– 90 % or more of meat	1602 50 10 110
	– 80 % or more, but less than 90 % of meat	1602 50 10 130
	– 60 % or more, but less than 80 % of meat	1602 50 10 150
	– 40 % or more, but less than 60 % of meat	1602 50 10 170
	– Less than 40 %	1602 50 10 190
	– Mixtures of cooked meat or offal and uncooked meat or offal	1602 50 10 900
1602 50 90	– – Other:	
	Containing by weight the following percentages of bovine meats (excluding offal and fat):	
	– 90 % or more:	
	– Products complying with the conditions laid down in Commission Regulation (EEC) No 2388/84 ^f	1602 50 90 110
	– Other	1602 50 90 190
	– 80% or more, but less than 90%:	
	– Products complying with the conditions laid down in Regulation (EEC) No 2388/84	1602 50 90 310
	– Other	1602 50 90 390
	– 60 % or more, but less than 80 %:	
	– Products complying with the conditions laid down in Regulation (EEC) No 2388/84	1602 50 90 510
	– Other	1602 50 90 590
	– 40 %, or more, but less than 60 %	1602 50 90 700

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	– 20 % or more, but not less than 40 %	1602 50 90 800
	– Less than 2%	1602 50 90 900
1602 90	– Other, including preparations of blood of any animal:	
	– – Other:	
	– – – Other:	
	– – – – Other:	
	– – – – – Containing bovine meat or offal:	
1602 90 61	– – – – – Uncooked; mixtures of cooked meat or offal and uncooked meat or offal:	
	– Uncooked, containing by weight the following percentages of bovine meats (excluding offal and fat):	
	– 40 % or more	1602 90 61 110
	– Less than 40 %	1602 90 61 190
	– Mixtures of cooked meat or offal and uncooked meat or offal	1602 90 61 900
1602 90 69	– – – – – Other:	
	– Containing by weight the following percentages of bovine meats (excluding offal and fat):	
	– 40 % or more	1602 90 69 100
	– 20 % or more, but less than 40 %	1602 90 69 500
	– Less than 20 %	1602 90 69 900
a	Entry under this subheading is subject to the submission of the certificate appearing in the Annex to Commission Regulation (EEC) No 32/82 (OJ No L 4, 8. 1. 1982, p. 11).	
b	Entry under this subheading is subject to compliance with the conditions laid down in Commission Regulation (EEC) No 74/84 (OJ No L 10, 13. 1. 1984, p. 32).	
c	Entry under this subheading is subject to compliance with the conditions laid down in Commission Regulation (EEC) No 1964/82 (OJ No L 212, 21. 7. 1982, p. 48).	
d	The refund on beef in brine is granted on the net weight of the meat after deduction of the weight of the brine.	
e	OJ No L 336, 29. 12. 1979, p. 44.	
f	OJ No L 221, 18. 8. 1984, p. 28.	

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g	The lean bovine meat content excluding fat is determined in accordance with the procedure described in the Annex to Commission Regulation (EEC) No 2429/86 (OJ No L 210, 1. 8. 1986, p. 39).
h	OJ No L 279, 19. 10. 1985, p. 18.
i	OJ No L 19, 25. 1. 1986, p. 8.
j	OJ No L 103, 15. 4. 1987, p. 10.
k	OJ No L 357, 19. 12. 1987, p. 24.

NB: Article 7 of Council Regulation (EEC) No 885/68 (OJ No L 156, 4. 7. 1968, p. 2) provides that no export refunds shall be granted on products imported from third countries and re-exported to third countries.

7. Pigmeat

CN code	Description of goods	Product code
0103	Live swine:	
	– Other:	
ex 0103 91	– – Weighing less than 50 kg:	
0103 91 10	– – – Domestic species	0103 91 10 000
ex 0103 92	– – Weighing 50 kg or more:	
	– – – Domestic species:	
0103 92 19	– – – – Other	0103 92 19 000
0203	Meat of swine, fresh, chilled or frozen:	
	– Fresh or chilled:	
ex 0203 11	– – Carcases and half-carcases:	
0203 11 10	– – – Of domestic swine	0203 11 10 000
ex 0203 12	Hams (legs), shoulders and cuts (parts) thereof, with bone in:	
	– – – Of domestic swine:	
0203 12 11	– – – – Legs and parts thereof	0203 12 11 000
0203 12 19	– – – – Shoulders and parts thereof	0203 12 19 000
ex 0203 19	– – Other:	
	– – – Of domestic swine:	
0203 19 11	– – – – Fore-ends and parts thereof	0203 19 11 000
0203 19 13	– – – – Loins and parts thereof	0203 19 13 000
0203 19 15	– – – – Bellies (streaky) and parts thereof	0203 19 15 000

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	— — — — Other:	
0203 19 55	— — — — — Boneless:	
	— Legs or loins and parts thereof, derinded and defatted, with a maximum layer of 3 mm fat, vacuum-packed ^a	0203 19 55 110
	— Fore-ends or shoulders and parts thereof, derinded and defatted, with a maximum layer of 3 mm fat, vacuum-packed ^a	0203 19 55 130
	— Other legs, fore-ends, shoulders or loins, and parts thereof ^a	0203 19 55 190
	— Bellies and parts thereof, derinded and defatted, with a maximum layer of 7 mm fat, vacuum-packed ^a	0203 19 55 310
	— Other bellies and parts thereof, derinded ^a	0203 19 55 390
	— Other	0203 19 55 900
	— Frozen:	
ex 0203 21	— — Carcasses and half-carcasses:	
0203 21 10	— — — Of domestic swine	0203 21 10 000
ex 0203 22	— — Hams (legs), shoulders and cuts (parts) thereof, with bone in:	
	— — — Of domestic swine:	
0203 22 11	— — — — Leegs and parts thereof	0203 22 11 000
0203 22 19	— — — — Shoulders and parts thereof	0203 22 19 000
ex 0203 29	— — Other:	
	— — — Of domestic swine:	
0203 29 11	— — — — Fore-ends and parts thereof	0203 29 11 000
0203 29 13	— — — — Loins and parts thereof	0203 29 13 000

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0203 29 15	— — — — Bellies (streaky) and prats thereof	0203 29 15 000
	— — — — Other:	
0203 29 55	— — — — Boneless:	
	— Legs or loins, and parts thereof, derinded and defatted, with a maximum layer of 3 mm fat ^a	0203 29 55 110
	— Fore-ends or shoulders, and parts thereof, derinded and defatted, with a maximum layer of 3 mm fat ^a	0203 29 55 130
	— Other legs, fore-ends, shoulders or loins, and parts thereof ^a	0203 29 55 190
	— Bellies and parts thereof, derinded and defatted, with a maximum layer of 7 mm fat ^a	0203 29 55 310
	— Other bellies and parts thereof, derinded ^a	0203 29 55 390
	— Other	0203 29 55 900
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	
	— Meat of swine:	
ex 0210 11	— — Hams, shoulders and cuts (parts) thereof, with bone in:	
	— — — Of domestic swine:	
	— — — — Salted or in brine:	
0210 11 11	— — — — Hams and part thereof	0210 11 11 000
	— — — — Dried or smoked:	
0210 11 31	— — — — Hams and parts thereof:	
	— ‘Prosciutto di Parma’, ‘Prosciutto di San Daniele’ ^b	0210 11 31 100
	— Other	0210 11 31 900
ex 0210 12	— — Bellies (streaky) and cuts (parts) thereof:	
	— — — Of domestic swine:	

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0210 12 11	— — — — Salted or in brine	0210 12 11 000
0210 12 19	— — — — Dried or smoked	0210 12 19 000
ex 0210 19	— — Other:	
	— — — Of domestic swine:	
	— — — — Salted or in brine:	
0210 19 40	— — — — — Loins and parts thereof	0210 19 40 000
	— — — — — Other:	
0210 19 51	— — — — — Boneless:	
	— Hams, fore-ends, shoulders or loins, and parts thereof ^a	0210 19 51 100
	— Bellies and parts thereof, derinded ^a	0210 19 51 300
	— Other	0210 19 51 900
	— — — — Dried or smoked:	
	— — — — — Other:	
0210 19 81	— — — — — Boneless:	
	— ‘Prosciutto di Parma’, ‘Prosciutto di San Daniele’, and parts thereof ^b	0210 19 81 100
	— Hams, fore-ends, shoulders or loins, and parts thereof ^a	0210 19 81 300
	— Other	0210 19 81 900
1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:	
1601 00 10	— Of liver:	
	— Suitable for human consumption ^f	1601 00 10 100
	— Other	1601 00 10 900
	— Other ^{ch} :	
1601 00 91	— — Sausages, dry or for spreading, uncooked ^{df} :	
	— Suitable for human consumption	1601 00 91 100
	— Other	1601 00 91 900
1601 00 99	— — Other ^f :	

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	– Suitable for human consumption	1601 00 99 100
	– Other	1601 00 99 900
1602	Other prepared or preserved meat, meat offal or blood:	
1602 10 00	– Homogenized preparations	1602 10 00 000
ex 1602 20	– Of liver of any animal:	
1602 20 90	– – Other:	
	– Suitable for human consumption	1602 20 90 100
	– Other	1602 20 90 900
	– Of swine:	
ex 1602 41	– – Hams and cuts (parts) thereof:	
1602 41 10	– – – Of domestic swine:	
	– Suitable for human consumption:	
	– Uncooked, and mixtures of cooked and uncooked meat ^{eg}	1602 41 10 100
	– Other ^{gh} :	
	– Containing by weight 80 % or more of meat and fat	1602 41 10 210
	– Other	1602 41 10 290
	– Other	1602 41 10 900
ex 1602 42	– – Shoulders and cuts (parts) thereof:	
1602 42 10	– – – Of domestic swine:	
	– Suitable for human consumption:	
	– Uncooked, and mixtures of cooked and uncooked meat ^{eg}	1602 42 10 100
	– Other ^{gh} :	
	– Containing by weight 80 % or more of meat and fat	1602 42 10 210
	– Other	1602 42 10 290
	– Other	1602 42 10 900
ex 1602 49	– – Other, including mixtures:	

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	— — — Of domestic swine:	
	— — — — Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin:	
1602 49 11	— — — — — Louis (excluding collars) and parts thereof, including mixtures of loins and hams:	
	— Suitable for human consumption:	
	— Uncooked, and mixtures of cooked and uncooked meat ^{eg}	1602 49 11 110
	— Other ^{gh}	1602 49 11 190
	— Other	1602 49 11 900
1602 49 13	— — — — — Collars and parts thereof, including mixtures of collars and shoulders:	
	— Suitable for human consumption:	
	— Uncooked, and mixtures of cooked and uncooked meat ^{eg}	1602 49 13 110
	— Other ^{gh}	1602 49 13 190
	— Other	1602 49 13 900
1602 49 15	— — — — — Other mixtures containing hams, shoulders, loins or collars, and parts thereof:	
	— Suitable for human consumption:	
	— Uncooked, and mixtures of cooked and uncooked meat ^{eg}	1602 49 15 110
	— Other ^{gh}	1602 49 15 190
	— Other	1602 49 15 900
1602 49 19	— — — — — Other:	
	— Suitable for human consumption:	
	— Uncooked, and mixtures of cooked meat or offal and uncooked meat or offal ^{eg}	1602 49 19 110

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	– Other ^{gh}	1602 49 19 190
	– Other	1602 49 19 900
1602 49 30	– – – – Containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin ^{gh} :	
	– Suitable for human consumption	1602 49 30 100
	– Other	1602 49 30 900
1602 49 50	– – – – Containing by weight less than 40 % of meat or meat offal, of any kind, including fats of any kind or origin ^g :	
	– Suitable for human consumption	1602 49 50 100
	– Other	1602 49 50 900
ex 1602 90	– Other, including preparations of blood of any animal:	
1602 90 10	– – Preparations of blood of any animal:	
	– Suitable for human consumption	1602 90 10 100
	– Other	1602 90 10 900
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
ex 1902 20	– Stuffed pasta, whether or not cooked or otherwise prepared:	
1902 20 30	– – Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin:	
	– Suitable for human consumption	1902 20 30 100

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	– Other	1902 20 30 900
a	The cuts are classified in this subheading only if they can be identified as originating from the primary cuts mentioned.	
b	Only those products for which the name is certified by the competent authorities of the producing Member State can benefit from this refund.	
c	The refund on sausages presented in containers with a preservative liquid is granted on net weight after deduction of weight of this liquid.	
d	The weight of a coating of paraffin corresponding to normal use in the trade is considered as part of the net weight of the sausage.	
e	The term 'uncooked' shall apply to products which have not been subjected to any heat-treatment or which have been subjected to a heat-treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which therefore show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.	
f	If composite food preparations (including prepared dishes) containing sausages, are classified under heading No 1601 because of their composition, the refund is granted only on the net weight of the sausages, the meat and the offal, including fats of any kind or origin, which make part of these preparations.	
g	The refund on products containing bones is granted on the net weight of the product after deduction of the weight of the bones.	
h	The granting of the refund is subject to the compliance with the conditions laid down in Commission Regulation (EEC) No 171 /78 (OJ No L 25, 31. 1. 1978, p. 21). At the time of the conclusion of customs export formalities the exporter shall declare in writing that the products in question fulfill these conditions.	

8. Poultrymeat

CN code	Description of goods	Product code
ex 0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls:	
	– Weighing not more than 185 g:	
0105 11 00	– – Fowls of the species <i>Gallus domesticus</i>	0105 11 00 000
0105 19	– – Other:	
0105 19 10	– – – Geese and turkeys	0105 19 10 000
0105 19 90	– – – Ducks and guinea fowls	0105 19 90 000
	– Other:	
0105 91 00	– – Fowls of the species <i>Gallus domesticus</i>	0105 91 00 000
0207	Meat and edible offal, of the poultry of heading No 0105, fresh, chilled or frozen:	
a	Water, protein and fat contents shall be determined in accordance with recognized ISO (International Organization for Standardization) methods as set out below: Water: ISO 1442-1973; Protein: Multiplication of the nitrogen content, determined in accordance with ISO 937-1978, by the factor 6,25; Fat: ISO 1443-1973.	
b	For the purpose of determining the percentage of poultrymeat the weight of any bones shall be disregarded.	

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ex 0207 10	– Poultry not cut in pieces, fresh or chilled:	
	– – Fowls of the species <i>Gallus domesticus</i> :	
0207 10 11	– – – Plucked and gutted, with heads and feet, known as ‘83 % chickens’	0207 10 11 000
0207 10 15	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as ‘70 % chickens’	0207 10 15 000
0207 10 19	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as ‘65 % chickens’ or otherwise presented	0207 10 19 000
	– – Turkeys:	
0207 10 31	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as ‘80 % turkeys’	0207 10 31 000
0207 10 39	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as ‘73 % turkeys’, or otherwise presented	0207 10 39 000
	– – Ducks:	
0207 10 51	– – – Plucked, bled, gutted but not drawn, with heads and feet, known as ‘85% ducks’	0207 10 51 000
0207 10 55	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as ‘70 % ducks’	0207 10 55 000

a Water, protein and fat contents shall be determined in accordance with recognized ISO (International Organization for Standardization) methods as set out below:
Water: ISO 1442-1973;
Protein: Multiplication of the nitrogen content, determined in accordance with ISO 937-1978, by the factor 6,25;
Fat: ISO 1443-1973.

b For the purpose of determining the percentage of poultrymeat the weight of any bones shall be disregarded.

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0207 10 59	— — — Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	0207 10 59 000
	— Poultry not cut in pieces, frozen:	
0207 21	— — Fowls of the species <i>Gallus domesticus</i> :	
0207 21 10	— — — Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	0207 21 10 000
0207 21 90	— — — Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	0207 21 90 000
0207 22	— — Turkeys:	
0207 22 10	— — — Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	0207 22 10 000
0207 22 90	— — — Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	0207 22 90 000
ex 0207 23	— — Ducks, geese and guinea fowls:	
	— — — Ducks:	
0207 23 11	— — — — Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	0207 23 11 000

- a** Water, protein and fat contents shall be determined in accordance with recognized ISO (International Organization for Standardization) methods as set out below:
 Water: ISO 1442-1973;
 Protein: Multiplication of the nitrogen content, determined in accordance with ISO 937-1978, by the factor 6,25;
 Fat: ISO 1443-1973.

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0207 23 19	— — — — Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	0207 23 19 000
	— Poultry cuts and offal (including livers), fresh or chilled:	
ex 0207 39	— — Other:	
	— — — Of fowls of the species <i>Gallus domesticus</i> :	
	— — — — Cuts:	
0207 39 11	— — — — — Boneless:	
	— Homogenized meat, including mechanically recovered meat:	
	— In the proportion of water: protein not exceeding 4,3 and in the proportion of fat content: protein not exceeding 1,2 ^a	0207 39 11 110
	— Other	0207 39 11 190
	— Other	0207 39 11 900
	— — — — — With bone in:	
0207 39 13	— — — — — Halves and quarters	0207 39 13 000
0207 39 15	— — — — — Whole wings with or without tips	0207 39 15 000
0207 39 21	— — — — — Breasts and cuts thereof	0207 39 21 000
0207 39 23	— — — — — Legs and cuts thereof	0207 39 23 000
0207 39 25	— — — — — Other:	
	— Halves or quarters, without rumps	0207 39 25 100
	— Other	0207 39 25 900

a Water, protein and fat contents shall be determined in accordance with recognized ISO (International Organization for Standardization) methods as set out below:
Water: ISO 1442-1973;
Protein: Multiplication of the nitrogen content, determined in accordance with ISO 937-1978, by the factor 6,25;
Fat: ISO 1443-1973.

b For the purpose of determining the percentage of poultrymeat the weight of any bones shall be disregarded.

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	— — — Of turkeys:	
	— — — — Cuts:	
0207 39 31	— — — — — Boneless	
	— Homogenized meat, including mechanically recovered meat:	
	— In the proportion of water: protein not exceeding 4,3 and in the proportion of fat content: protein not exceeding 1,2 ^a	0207 39 31 110
	— Other	0207 39 31 190
	— Other	0207 39 31 900
	— — — — — With bone in:	
0207 39 33	— — — — — Halves or quarters	0207 39 33 000
0207 39 35	— — — — — Whole wings, with or without tips	0207 39 35 000
0207 39 41	— — — — — Breasts and cuts thereof	0207 39 41 000
	— — — — — Legs and cuts thereof:	
0207 39 43	— — — — — Drumsticks and cuts of drumsticks	0207 39 43 000
0207 39 45	— — — — — Other	0207 39 45 000
0207 39 47	— — — — — Other:	
	— Turkey wing cuts comprising either the humerus or the radius and/or ulna, without the wing tip	0207 39 47 100
	— Other	0207 39 47 900
	— — — Of ducks, geese and guinea fowls:	
	— — — — Cuts:	
	— — — — — Boneless:	
0207 39 55	— — — — — Of ducks and guinea fowls:	

a Water, protein and fat contents shall be determined in accordance with recognized ISO (International Organization for Standardization) methods as set out below:
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	– Homogenized meat, including mechanically recovered meat:	
	– In the proportion of water: protein not exceeding 4,3 and in the proportion of fat content: protein not exceeding 1,2 ^a	0207 39 55 110
	– Other	0207 39 55 190
	– Other	0207 39 55 900
	– – – – With bone in:	
	– – – – – Halves or quarters:	
0207 39 57	– – – – – Of ducks	0207 39 57 000
0207 39 65	– – – – – Whole wings, with or without tips	0207 39 65 000
	– – – – – Breasts and cuts thereof:	
0207 39 73	– – – – – Of ducks and guinea fowls	0207 39 73 000
	– – – – – Legs and cuts thereof:	
0207 39 77	– – – – – Of ducks and guinea fowls	0207 39 77 000
	– Poultry cuts and offal other than livers, frozen:	
ex 0207 41	– – Of fowls of the species <i>Gallus domesticus</i> :	
	– – – Cuts:	
0207 41 10	– – – – Boneless:	
	– Homogenized meat, including mechanically recovered meat:	
	– In the proportion of water: protein not exceeding 4,3 and in the proportion of	0207 41 10 110

a Water, protein and fat contents shall be determined in accordance with recognized ISO (International Organization for Standardization) methods as set out below:
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Fat: ISO 1443-1973.

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	fat content: protein not exceeding 1,2 ^a	
	– Other	0207 41 10 190
	– Other	0207 41 10 900
	– – – – With bone in:	
0207 41 11	– – – – – Halves or quarters	0207 41 11 000
0207 41 21	– – – – – Whole wings, with or without tips	0207 41 21 000
0207 41 41	– – – – – Breasts and cuts thereof	0207 41 41 000
0207 41 51	– – – – – Legs and cuts thereof	0207 41 51 000
0207 41 71	– – – – – Other:	
	– Halves or quarters, without rumps	0207 41 71 100
	– Other	0207 41 71 900
ex 0207 42	– – Of turkeys:	
	– – – Cuts:	
0207 42 10	– – – – Boneless:	
	– Homogenized meat, including mechanically recovered meat:	
	– In the proportion of water: proteiiiiii not exceeding 4,3 and in the proportion of fat content: protein not exceeding 1,2 ^a	0207 42 10 110
	– Other	0207 42 10 190
	– Other	0207 42 10 900
	– – – – With bone in:	
0207 42 11	– – – – – Halves or quarters	0207 42 11 000
0207 42 21	– – – – – Whole wings, with or without tips	0207 42 21 000
0207 42 41	– – – – – Breasts and cuts thereof	0207 42 41 000

a Water, protein and fat contents shall be determined in accordance with recognized ISO (International Organization for Standardization) methods as set out below:
 Water: ISO 1442-1973;
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	----- Legs and cuts thereof:	
0207 42 51	----- Drumsticks and cuts thereof	0207 42 51 000
0207 42 59	----- Other	0207 42 59 000
0207 42 71	----- Other:	
	– Turkey wing cuts comprising either the humerus or the radius and/or ulna, without the wing tip	0207 42 71 100
	– Other	0207 42 71 900
ex 0207 43	– Of ducks, geese or guinea fowls:	
	– Cuts:	
	– Boneless:	
0207 43 15	– Of ducks and guinea fowls:	
	– Homogenized meat, including mechanically recovered meat:	
	– In the proportion of water: protein not exceeding 4,3 and in the proportion of fat content: protein not exceeding 1,2 ^a	0207 43 15 110
	– Other	0207 43 15 190
	– Other	0207 43 15 900
	– With bone in:	
	– Halves or quarters:	
0207 43 21	– Of ducks	0207 43 21 000
0207 43 31	– Whole wings, with or without tips	0207 43 31 000
	– Breasts and cuts thereof:	
0207 43 53	– Of ducks and guinea fowls	0207 43 53 000

a Water, protein and fat contents shall be determined in accordance with recognized ISO (International Organization for Standardization) methods as set out below:
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Protein: Multiplication of the nitrogen content, determined in accordance with ISO 937-1978, by the factor 6,25;
Fat: ISO 1443-1973.

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	----- Legs and cuts thereof:	
0207 43 63	----- of ducks and guinea fowls	0207 43 63 000
1602	Other prepared or preserved meat, meat offal or blood:	
	– Of poultry of heading No 0105:	
1602 39	– – Other:	
	– – – Containing 57 % or more by weight of poultry meat of offal ^b :	
1602 39 11	– – – – Uncooked:	
	– Whole fowls of the species <i>Gallus domesticus</i> ; cuts thereof (excluding offals) as described under subheadings 0207 39 11 and 0207 41 10 (excluding homogenized meat, including mechanically recovered meat), and subheadings 0207 39 13, 21 and 23 and 0207 41 11, 41 and 51	1602 39 11 100
	– Other	1602 39 11 900
<p>a Water, protein and fat contents shall be determined in accordance with recognized ISO (International Organization for Standardization) methods as set out below: Water: ISO 1442-1973; Protein: Multiplication of the nitrogen content, determined in accordance with ISO 937-1978, by the factor 6,25; Fat: ISO 1443-1973.</p>		
<p>b For the purpose of determining the percentage of poultrymeat the weight of any bones shall be disregarded.</p>		

9. Eggs

CN code	Description of goods	Product code
ex 0407 00	Birds' eggs, in shell, fresh, preserved or cooked:	
	– Of poultry:	
	– – For hatching ^a :	
0407 00 11	– – – Of turkeys or geese	0407 00 11 000
0407 00 19	– – – Other	0407 00 19 000
<p>a Applies only to poultry eggs which fulfil the conditions stipulated by the competent authorities of the European Communities and on which are stamped the identifying number of the producer establishment and/or other particulars as provided for in Article 5 (4) of Council Regulation (EEC) No 2782/75 (OJ No L 282, 1. 11. 1975, p. 100).</p>		

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0407 00 30	-- Other	0407 00 30 000
0408	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:	
ex 0408 11	-- Dried:	
0408 11 10	--- Suitable for human consumption	0408 11 10 000
ex 0408 19	-- Other:	
	--- Suitable for human consumption:	
0408 19 11	---- Liquid	0408 19 11 000
0408 19 19	---- Frozen	0408 19 19 000
	-- Other:	
ex 0408 91	-- Dried:	
0408 91 10	--- Suitable for human consumption	0408 91 10 000
ex 0408 99	-- Other:	
0408 99 10	--- Suitable for human consumption	0408 99 10 000

- a** Applies only to poultry eggs which fulfil the conditions stipulated by the competent authorities of the European Communities and on which are stamped the identifying number of the producer establishment and/or other particulars as provided for in Article 5 (4) of Council Regulation (EEC) No 2782/75 (OJ No L 282, 1. 11. 1975. p. 100).

10. Milk and milk products

CN code	Description of goods	Product code
0401	Milk and cream, nor concentrated nor containing added sugar or other sweetening matter ^a :	
0401 10	-- Of a fat content, by weight, not exceeding 1 %:	
0401 10 10	-- In immediate packings of a net content not exceeding two litres	0401 10 10 000
0401 10 90	-- Other	0401 10 90 000

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0401 20	– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:	
	– – Not exceeding 3 %:	
0401 20 11	– – – In immediate packings of a net content not exceeding two litres:	
	– Of a fat content, by weight, not exceeding 1,5 %	0401 20 11 100
	– Of a fat content, by weight, exceeding 1,5 %	0401 20 11 500
0401 20 19	– – – Other:	
	– Of a fat content, by weight, not exceeding 1,5 %	0401 20 19 100
	– Of a fat content, by weight, exceeding 1,5 %	0401 20 19 500
	– – Exceeding 3 %:	
0401 20 91	– – – In immediate packings of a net content not exceeding two litres:	
	– Of a fat content, by weight, not exceeding 4 %	0401 20 91 100
	– Of a fat content, by weight, exceeding 4 %	0401 20 91 500
0401 20 99	– – – Other:	
	– Of a fat content, by weight, not exceeding 4 %	0401 20 99 100
	– Of a fat content, by weight, exceeding 4 %	0401 20 99 500
0401 30	– Of a fat content, by weight, exceeding 6 %:	
	– – Not exceeding 21	
0401 30 11	– – – In immediate packings of a net content not exceeding two litres:	
	– Of a fat content, by weight:	
	– Not exceeding 10 %	0401 30 11 100
	– Exceeding 10 % but not exceeding 17 %	0401 30 11 400
	– Exceeding 17 %	0401 30 11 700

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0401 30 19	— — — Other:	
	– Of a fat content, by weight:	
	– Not exceeding 10%	0401 30 19 100
	– Exceeding 10 % but not exceeding 17 %	0401 30 19 400
	– Exceeding 17 %	0401 30 19 700
	– – Exceeding 21 % but not exceeding 45 %:	
0401 30 31	– — — In immediate packings of a net content not exceeding two litres:	
	– Of a fat content, by weight:	
	– Not exceeding 35 %	0401 30 31 100
	– Exceeding 35 % but not exceeding 39 %	0401 30 31 400
	– Exceeding 39 %	0401 30 31 700
0401 30 39	– — — Other:	
	– Of a fat content, by weight:	
	– Not exceeding 35 %	0401 30 39 100
	– Exceeding 35 % but not exceeding 39 %	0401 30 39 400
	– Exceeding 39 %,	0401 30 39 700
	– – Exceeding 45 %:	
0401 30 91	– — — In immediate packings of a net content not exceeding two litres:	
	– Of a fat content, by weight:	
	– Not exceeding 68 %	0401 30 91 100
	– Exceeding 68 % but not exceeding 80 %	0401 30 91 400
	– Exceeding 80 %	0401 30 91 700
0401 30 99	– — — Other:	
	– Of a fat content, by weight:	
	– Not exceeding 68 %	0401 30 99 100
	– Exceeding 68 % but not exceeding 80 %	0401 30 99 400
	– Exceeding 80 %	0401 30 99 700

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0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:	
0402 10	– In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %:	
	– – Not containing added sugar or other sweetening matter ^b :	
0402 10 11	– – – In immediate packings of a net content not exceeding 2,5 kg	0402 10 11 000
0402 10 19	– – – Other	0402 10 19 000
	– – Other ^d :	
0402 10 91	– – – In immediate packings of a net content not exceeding 2,5 kg	0402 10 91 000
0402 10 99	– – – Other	0402 10 99 000
	– In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %:	
0402 21	– – Not containing added sugar or other sweetening matter ^b :	
	– – – Of a fat content, by weight, not exceeding 27 %:	
0402 21 11	– – – – In immediate packings of a net content not exceeding 2,5 kg:	
	– Of a fat content, by weight:	
	– Not exceeding 11 %	0402 21 11 200
	– Exceeding 11 % but not exceeding 17 %	0402 21 11 300
	– Exceeding 17 % but not exceeding 25 %	402 21 11 500
	– Exceeding 25 %	0402 21 11 900
	– – – – Other:	
0402 21 17	– – – – – Of a fat content, by weight, not exceeding 11 %	0402 21 17 000

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0402 21 19	----- Of a fat content, by weight, exceeding 11 % but not exceeding 27 %:	
	– Not exceeding 17 %	0402 21 19 300
	– Exceeding 17 % but not exceeding 25 %	0402 21 19 500
	– Exceeding 25 %	0402 21 19 900
	--- Of a fat content, by weight, exceeding 27 %:	
0402 21 91	----- In immediate packings of a net content not exceeding 2,5 kg:	
	– Of a fat content, by weight:	
	– Not exceeding 28 %	0402 21 91 100
	– Exceeding 28 % but not exceeding 29 %	0402 21 91 200
	– Exceeding 29 % but not exceeding 41 %	0402 21 91 300
	– Exceeding 41 % but not exceeding 45 %	0402 21 91 400
	– Exceeding 45 % but not exceeding 59 %	0402 21 91 500
	– Exceeding 59 % but not exceeding 69 %	0402 21 91 600
	– Exceeding 69 % but not exceeding 79 %	0402 21 91 700
	– Exceeding 79 %	0402 21 91 900
0402 21 99	----- Other:	
	– Of a fat content, by weight:	
	– Not exceeding 28 %	0402 21 99 100
	– Exceeding 28 % but not exceeding 29 %	0402 21 99 200
	– Exceeding 29 %, but not exceeding 41 %	0402 21 99 300
	– Exceeding 41 % but not exceeding 45 %	0402 21 99 400
	Exceeding 45 % but not exceeding 59 %	0402 21 99 500
	– Exceeding 59 % but not exceeding 69 %	0402 21 99 600

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	– Exceeding 69 % but not exceeding 79 %	0402 21 99 700
	– Exceeding 79 %.	0402 21 99 900
ex 0402 29	– – Other ^d :	
	– – – Of a fat content, by weight, not exceeding 27 %:	
	– – – – Other:	
0402 29 15	– – – – – In immediate packings of a net content not exceeding 2,5 kg	
	– Of a fat content, by weight:	
	– Not exceeding 11 %	0402 29 15 200
	– Exceeding 11 % but not exceeding 17 %	0402 29 15 300
	– Exceeding 17 % but not exceeding 25 %	0402 29 15 500
	– Exceeding 25 %	0402 29 15 900
0402 29 19	– – – – – Other:	
	– Of a fat content, by weight:	
	– Not exceeding 11 %	0402 29 19 200
	– Exceeding 11 % but not exceeding 17 %	0402 29 19 300
	– Exceeding 17 % but not exceeding 25 %	0402 29 19 500
	– Exceeding 25 %	0402 29 19 900
	– – – Of a fat content, by weight, exceeding 27 %:	
0402 29 91	– – – – – In immediate packings of a net content not exceeding 2,5 kg:	
	– Of a fat content, by weight:	
	– Not exceeding 41 %	0402 29 91 100
	– Exceeding 41 %	0402 29 91 500
0402 29 99	– – – – – Other:	
	– Of a fat content, by weight:	
	– Not exceeding 41 %	0402 29 99 100
	– Exceeding 41 %	0402 29 99 500
	– Other:	

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0402 91	– – Not containing added sugar or other sweetening matter ^b :	
	– – – Of a fat content, by weight, not exceeding 8 %:	
0402 91 11	– – – – In immediate packings of a net content not exceeding 2,5 kg:	
	– Of a non-fat lactic dry matter content:	
	– Of less than 15 % and of a fat content:	
	– Not exceeding 3 %	0402 91 11 110
	– Exceeding 3%	0402 91 11 120
	– Of 15 % or more and of a fat content, by weight:	
	– Not exceeding 3 %	0402 91 11 310
	– Exceeding 3 %, but not exceeding 7,4 %	0402 91 11 350
	– Exceeding 7,4 %	0402 91 11 370
0402 91 19	– – – – Other:	
	– Of a non-fat lactic dry matter content:	
	– Of less than 15% and of a fat content:	
	– Not exceeding 3 %	0402 91 19 110
	– Exceeding 3 %	0402 91 19 120
	– Of 15 % or more and of a fat content, by weight:	
	– Not exceeding 3 %	0402 91 19 310
	– Exceeding 3 % but not exceeding 7,4 %	0402 91 19 350
	– Exceeding 7,4 %	0402 91 19 370
	– – – Of a fat content, by weight, exceeding 8 % but not exceeding 10 %:	
0402 91 31	– – – – In immediate packings of a net content not exceeding 2,5 kg:	

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	– Of a non-fat lactic dry matter content:	
	– Of less than 15 %	0402 91 31 100
	– Of 15 % or more	0402 91 31 300
0402 91 39	– – – – Other:	
	– Of a non-fat lactic dry matter content:	
	– Of less than 15 %	0402 91 39 100
	– Of 15 % or more	0402 91 39 300
	– – – Of fat content, by weight, exceeding 10 % but not exceeding 45 %:	
0402 91 51	– – – – In immediate packings of a net content not exceeding 2,5 kg	0402 91 51 000
0402 91 59	– – – – Other	0402 91 59 000
	– – – Of a fat content, by weight, exceeding 45 %:	
0402 91 91	– – – – In immediate packings of net content not exceeding 2,5 kg	0402 91 91 000
0402 91 99	– – – – Other	0402 91 99 000
0402 99	– – Other:	
	– – – Of a fat content, by weight, not exceeding 9,5 %:	
0402 99 11	– – – – In immediate packings of a net content not exceeding 2,5 kg:	
	– Of a non-fat lactic dry matter content of less than 15 % and of a fat content, by weight ^d :	
	– Not exceeding 3 %	0402 99 11 110
	– Exceeding 3 % but not exceeding 6,9 %	0402 99 11 130
	– Exceeding 6,9 %	0402 99 11 150
	– Of a non-fat lactic dry matter content of 15 % or more and of a fat content, by weight ^e :	
	– Not exceeding 3 %	0402 99 11 310

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	– Exceeding 3 % but not exceeding 6,9 %	0402 99 11 330
	– Exceeding 6,9 %	0402 99 11 350
0402 99 19	– – – – Other:	
	– Of a non-fat lactic dry matter content of less than 15 % and of a fat content, by weight ^d :	
	– Not exceeding 3 %	0402 99 19 110
	– Exceeding 3 % but not exceeding 6,9 %	0402 99 19 130
	– Exceeding 6,9 %	0402 99 19 150
	– Of a non-fat lactic dry matter content of 15 % or more and of a fat content, by weight ^e :	
	– Not exceeding 3 %	0402 99 19 310
	– Exceeding 3 % but not exceeding 6,9 %	0402 99 19 330
	– Exceeding 6,9 %	0402 99 19 350
	– – – Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 %:	
0402 99 31	– – – – In immediate packings not exceeding 2,5 kg:	
	– Of a fat content, by weight, not exceeding 21 %:	
	– Of a non-fat lactic dry matter content, by weight, of less than 15% ^d	0402 99 31 110
	– Of a non-fat lactic dry matter content, by weight, of 15 % or more ^e	0402 99 31 150
	– Of a fat content, by weight, exceeding 21 % but not exceeding 39 % ^d	0402 99 31 300
	– Of a fat content, by weight, exceeding 39 % ^d	0402 99 31 500
0402 99 39	– – – – Other:	

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	– Of a fat content, by weight, not exceeding 21 %:	
	– Of a non-fat lactic dry matter content, by weight, of less than 15 % ^d	0402 99 39 110
	– Of a non-fat lactic dry matter content, by weight, of 15 % or more ^e	0402 99 39 150
	– Of a fat content, by weight, exceeding 21 % but not exceeding 39 % ^d	0402 99 39 300
	– Of a fat content, by weight, exceeding 39 % ^d	0402 99 39 500
	– – – Of a fat content, by weight, exceeding 45 %:	
0402 99 91	– – – – In immediate packings not exceeding 2,5 kg ^d	0402 99 91 000
0402 99 99	– – – – Other ^d	0402 99 99 000
0403	Buttermilk, curdled milk and cream, yogurt, 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 or cocoa:	
ex 0403 10	– Yogurt:	
	– – Not flavoured or containing added fruit or cocoa:	
	– – – Not containing added sugar or other sweetening matter, of a fat content, by weight ^a :	
0403 10 11	– – – – Not exceeding 3 %:	
	– Not exceeding 1,5 %	0403 10 11 100
	– Exceeding 1,5 %	0403 10 11 300
0403 10 13	– – – – Exceeding 3 % but not exceeding 6 %	0403 10 13 000
0304 10 19	– – – – Exceeding 6 %	0304 10 19 000

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	--- Other, of a fat content, by weight ^d :	
0403 10 31	---- Not exceeding 3 %:	
	– Not exceeding 1,5 %	0403 10 31 100
	Exceeding 1,5 %	0403 10 31 300
0403 10 33	---- Exceeding 3% but not exceeding 6 %	0403 10 33 000
0403 10 39	---- Exceeding 6 %	0403 10 39 000
ex 0403 90	– Other:	
	– Not flavoured or containing added fruit or cocoa:	
	– In powder, granules or other solid forms: ^b	
	---- Not containing added sugar or other sweetening matter, with a fat content by weight ^b :	
0403 90 11	----- Not exceeding 1,5 %	0403 90 11 000
0403 90 13	----- Exceeding 1,5 % but not exceeding 27 %	0403 90 13 000
0403 90 19	----- Exceeding 27 %	0403 90 19 000
	---- Other, of a fat content by weight ^d :	
0403 90 31	----- Not exceeding 1,5 %	0403 90 31 000
0403 90 33	----- Exceeding 1,5 % but not exceeding 27 %	0403 90 33 000
0403 90 39	----- Exceeding 27 %	0403 90 39 000
	--- Other:	
	---- Not containing added sugar or other sweetening matter, of a fat content by weight ^a :	
0403 90 51	----- Not exceeding 3 %:	
	– Not exceeding 1,5 %	0403 90 51 100
	– Exceeding 1,5 %	0403 90 51 300
0403 90 53	----- Exceeding 3 % but not exceeding 6 %	0403 90 53 000

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0403 90 59	----- Exceeding 6%:	
	– Not exceeding 10 %	0403 90 59 110
	– Exceeding 10 % but not exceeding 17 %	0403 90 59 140
	– Exceeding 17 % but not exceeding 21 %	0403 90 59 170
	– Exceeding 21 % but not exceeding 35 %	0403 90 59 310
	– Exceeding 35 % but not exceeding 39 %	0403 90 59 340
	– Exceeding 39 % but not exceeding 45 %	0403 90 59 370
	– Exceeding 45 % but not exceeding 68 %	0403 90 59 510
	– Exceeding 68 % but not exceeding 80 %	0403 90 59 540
	– Exceeding 80 %	0403 90 59 570
	----- Other, of a fat content by weight ^d :	
0403 90 61	----- Not exceeding 3 %:	
	– Not exceeding 1,5 %	0403 90 61 100
	– Exceeding 1,5 %	0403 90 61 300
0403 90 63	----- Exceeding 3 % but not exceeding 6 %	0403 90 63 000
0403 90 69	----- Exceeding 6%	0403 90 69 000
ex 0404	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 90	– Other:	
	– – Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6,38), by weight:	

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	— — — Not exceeding 42 % and of a fat content, by weight:	
0404 90 11	— — — — Not exceeding 1,5 %:	
	— In powder or granules ^b	0404 90 11 100
	— Other, of a non-fat lactic dry matter content ^a :	
	— Of less than 15 %	0404 90 11 910
	— Of 15 % or more	0404 90 11 950
0404 90 13	— — — — Exceeding 1,5 % but not exceeding 27 %:	
	— In powder or granules ^b :	
	— Of a fat content by weight:	
	— Not exceeding 11 %	0404 90 13 120
	— Exceeding 11 % but not exceeding 17 %	0404 90 13 130
	— Exceeding 17 % but not exceeding 25 %	0404 90 13 140
	— Exceeding 25 %	0404 90 13 150
	— Other than in powder or granules ^a :	
	— Of a non-fat lactic dry matter content of less than 15 % and of a fat content, by weight:	
	— Not exceeding 3 %	0404 90 13 911
	— Exceeding 3 % but not exceeding 6 %	0404 90 13 913
	— Exceeding 6 % but not exceeding 10 %	0404 90 13 915
	— Exceeding 10 % but not exceeding 17 %	0404 90 13 917
	— Exceeding 17 %	0404 90 13 919
	— Of a non-fat lactic dry matter content of 15 % or more, and of a fat content, by weight:	
	— Not exceeding 3 %	0404 90 13 931
	— Exceeding 3 % but not exceeding 7,4 %	0404 90 13 933

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	– Exceeding 7,4 % but not exceeding 8 %	0404 90 13 935
	– Exceeding 8 % but not exceeding 10 %	0404 90 13 937
	– Exceeding 10 %	0404 90 13 939
0404 90 19	– – – – Exceeding 27 %:	
	– In powder or granules, of a fat content, by weight ^b :	
	– Not exceeding 28 %	0404 90 19 110
	– Exceeding 28 % but not exceeding 29 %	0404 90 19 115
	– Exceeding 29 % but not exceeding 41 %	0404 90 19 120
	– Exceeding 41 % but not exceeding 45 %	0404 90 19 130
	– Exceeding 45 % but not exceeding 59 %	0404 90 19 135
	– Exceeding 59 % but not exceeding 69 %	0404 90 19 150
	– Exceeding 69 % but not exceeding 79 %	0404 90 19 160
	– Exceeding 79 %	0404 90 19 180
	– Other ^a	0404 90 19 900
	– – – Exceeding 42 %, and of a fat content, by weight:	
0404 90 31	– – – – Not exceeding 1,5 %:	
	– In powder or granules ^b	0404 90 31 100
	– Other ^a , of a non-fat lactic dry matter content ^a :	
	– Of less than 15 %	0404 90 31 910
	– Of 15 % or more	0404 90 31 950
0404 90 33	– – – – Exceeding 1,5 % but not exceeding 27 %:	
	– In powder or granules ^b :	
	– Of a fat content by weight:	
	– Not exceeding 11 %	0404 90 33 120
	– Exceeding 11 % but not exceeding 17 %	0404 90 33 130

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	– Exceeding 17 % but not exceeding 25 %	0404 90 33 140
	– Exceeding 25 %	0404 90 33 150
	– Other than in powder or granules ^a :	
	– Of a non-fat lactic dry matter content of less than 15 % and of a fat content, by weight:	
	– Not exceeding 3 %	0404 90 33 911
	– Exceeding 3 % but not exceeding 6 %	0404 90 33 913
	– Exceeding 6 % but not exceeding 10 %	0404 90 33 915
	– Exceeding 10 % but not exceeding 17 %	0404 90 33 917
	– Exceeding 17 %	0404 90 33 919
	– Of a non-fat lactic dry matter content of 15 % or more, and of a fat content, by weight:	
	– Not exceeding 3 %	0404 90 33 931
	– Exceeding 3 % but not exceeding 7,4 %	0404 90 33 933
	– – Exceeding 7,4 % but not exceeding 8 %	0404 90 33 935
	– Exceeding 8 % but not exceeding 10 %	0404 90 33 937
	– Exceeding 10 %	0404 90 33 939
0404 90 39	– – – – Exceeding 27 %:	
	– In powder or granules, of a fat content, by weight ^b :	
	– Not exceeding 28 %	0404 90 39 110
	– Exceeding 28 % but not exceeding 29 %	0404 90 39 115
	– Exceeding 29 % but not exceeding 41 %	0404 90 39 120
	– Exceeding 41 % but not exceeding 45 %	0404 90 39 130
	– Exceeding 45 %	0404 90 39 150

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	– Other ^a	0404 90 39 900
	– – Other, of a protein content (nitrogen content × 6,38), by weight:	
	– – – Not exceeding 42 %, and of a fat content, by weight:	
0404 90 51	– – – – Not exceeding 1,5 %:	
	– In powder or granules ^d	0404 90 51 100
	– Other, of a non-fat lactic dry matter content:	
	– Of less than 15 % ^d	0404 90 51 910
	– Of 15 % or more ^e	0404 90 51 950
0404 90 53	– – – – Exceeding 1,5 % but not exceeding 27 %:	
	– In powder or granules ^d :	
	– Of a fat content by weight:	
	– Not exceeding 11 %	0404 90 53 110
	– Exceeding 11 % but not exceeding 17 %	0404 90 53 130
	– Exceeding 17 % but not exceeding 25 %	0404 90 53 150
	– Exceeding 25 %	0404 90 53 170
	– Other than in powder or granules:	
	– Of a non-fat lactic dry matter content of less than 15 % and of a fat content, by weight ^d :	
	– Not exceeding 3 %	0404 90 53 911
	– Exceeding 3 % but not exceeding 6 %	0404 90 53 913
	– Exceeding 6 % but not exceeding 10 %	0404 90 53 915
	– Exceeding 10 % but not exceeding 17 %	0404 90 53 917
	– Exceeding 17 %	0404 90 53 919
	– Of a non-fat lactic dry matter content of 15 % or	

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	more, and of a fat content, by weight ^c :	
	– Not exceeding 3 %	0404 90 53 931
	– Exceeding 3 % but not exceeding 6,9 %	0404 90 53 933
	– Exceeding 6,9 % but not exceeding 9,5 %	0404 90 53 935
	– Exceeding 9,5 % but not exceeding 21 %	0404 90 53 937
	– Exceeding 21 %	0404 90 53 939
0404 90 59	– – – – Exceeding 27 %:	
	– In powder or granules, of a fat content, by weight ^d :	
	– Not exceeding 41 %	0404 90 59 130
	– Exceeding 41 %	0404 90 59 150
	– Other than in powder or granules, of a fat content, by weight ^d :	
	– Not exceeding 39 %	0404 90 59 930
	– Exceeding 39 % but not exceeding 45 %	0404 90 59 950
	– Exceeding 45 %	0404 90 59 990
	– – – Exceeding 42 % and of a fat content, by weight:	
0404 90 91	– – – – Not exceeding 1,5 %:	
	– In powder or granules ^d	0404 90 91 100
	– Other, of a non-fat lactic dry matter content:	
	– Of less than 15 % ^d	0404 90 91 910
	– Of 15 % or more ^e	0404 90 91 950
0404 90 93	– – – – Exceeding 1,5% but not exceeding 27 %:	
	– In powder or granules ^d :	
	– Of a fat content by weight:	
	– Not exceeding 11 %	0404 90 93 110
	– Exceeding 11 % but not exceeding 17 %	0404 90 93 130

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	– Exceeding 17 % but not exceeding 25 %	0404 90 93 150
	– Exceeding 25 %	0404 90 93 170
	– Other than in powder or granules:	
	– Of a non-fat lactic dry matter content of less than 15 % and of a fat content, by weight ^d :	
	– Not exceeding 3 %	0404 90 93 911
	– Exceeding 3 % but not exceeding 6 %	0404 90 93 913
	– Exceeding 6 % but not exceeding 10 %	0404 90 93 915
	– Exceeding 10 % but not exceeding 17 %	0404 90 93 917
	– Exceeding 17 %	0404 90 93 919
	– Of a non-fat lactic dry matter content of 15% or more, and of a fat content, by weight ^e :	
	– Not exceeding 3 %	0404 90 93 931
	– Exceeding 3 % but not exceeding 6,9%	0404 90 93 933
	– Exceeding 6,9 % but not exceeding 9,5 %	0404 90 93 935
	– Exceeding 9,5 % but not exceeding 21 %	0404 90 93 937
	– Exceeding 21 %	0404 90 93 939
0404 90 99	– – – – Exceeding 27 % ^d :	
	– In powder or granules, of a fat content, by weight:	
	– Not exceeding 41 %	0404 90 99 130
	– Exceeding 41 %	0404 90 99 150
	– Other than in powder or granules, of a fat content, by weight:	
	– Not exceeding 39 %	0404 90 99 930
	– Exceeding 39% but not exceeding 45 %	0404 90 99 950

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	– Exceeding 45 %	0404 90 99 990
0405 00	Butter and other fats and oils derived from milk ^j :	
0405 00 10	– Of a fat content, by weight, not exceeding 85 %:	
	– Of less than 62 %	0405 00 10 100
	– Of 62 % or more but less than 78 %	0405 00 10 200
	– Of 78 % or more but less than 80 %	0405 00 10 300
	– Of 80 % or more but less than 82 %	0405 00 10 500
	– Of 82 % or more	0405 00 10 700
0405 00 90	– Other:	
	– Of a fat content, by weight:	
	– Not exceeding 99,5 %	0405 00 90 100
	– Exceeding 99,5 %	0405 00 90 900
0406	Cheese and curd ^{fg} :	
0406 10	– Fresh cheese (including whey cheese), not fermented, and curd:	
0406 10 10	– – Of a fat content, by weight, not exceeding 40 %	0406 10 10 000
0406 10 90	– – Other	0406 10 90 000
ex 0406 20	– Grated or powdered cheese, of all kinds:	
0406 20 90	– – Other:	
	– Cheeses produced from whey	0406 20 90 100
	– Other:	
	– Of a fat content, by weight, exceeding 20 %, of a lactose content, by weight, less than 5 % and of a dry matter content, by weight:	
	– Of 60 % or more but less than 80 %	0406 20 90 913
	– Of 80 % or more but less than 85 %	0406 20 90 915

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	– Of 85 % or more but less than 95 %	0406 20 90 917
	– Of 95 % or more	0406 20 90 919
	– Other:	0406 20 90 990
ex 0406 30	– Processed cheese, not grated or powdered:	
	– – Other:	
	– – – Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter:	
0406 30 31	– – – – Not exceeding 48 %:	
	– Of a dry matter content, by weight:	
	– Of less than 27 %	0406 30 31 100
	– Of 27 % or more but less than 33 %	0406 30 31 300
	– Of 33 % or more but less than 38 %	0406 30 31 500
	– Of 38 % or more but less than 43 % and of a fat content, by weight, in the dry matter:	
	– Of less than 20 %	0406 30 31 710
	– Of 20 % or more	0406 30 31 730
	– Of 43 % or more and of a fat content, by weight, in the dry matter:	
	– Of less than 20 %	0406 30 31 910
	– Of 20 % or more but less than 40 %	0406 30 31 930
	– Of 40 % or more	0406 30 31 950
0406 30 39	– – – – Exceeding 48 %:	
	– Of a dry matter content, by weight:	
	– Of less than 33 %	0406 30 39 100
	– Of 33 % or more but less than 38 %	0406 30 39 300
	– Of 38 % or more but less than 43 %	0406 30 39 500

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	– Of 43 % or more but less than 46 %	0406 30 39 700
	– Of 46 % or more and of a fat content, by weight, in the dry matter:	
	– Of less than 55 %	0406 30 39 930
	– Of 55 % or more	0406 30 39 950
0406 30 90	– – – Of a fat content, by weight, exceeding 36 %	0406 30 90 000
0406 40 00	– Blue-veined cheese:	
	– Roquefort	0406 40 00 100
	– Other	0406 40 00 900
ex 0406 90	– Other cheese:	
	– – Other:	
0406 90 13	– – – Emmental	0406 90 13 000
0406 90 15	– – – Gruyère, Sbrinz:	
	– Gruyère	0406 90 15 100
	– Sbrinz	0406 90 15 900
0406 90 21	– – – Cheddar:	
	– Of a fat content, by weight, in the dry matter:	
	– Of less than 48 %	0406 90 21 100
	– Of 48 % or more	0406 90 21 900
0406 90 23	– – – Edam:	
	– Of a fat content, by weight, in the dry matter:	
	– Of less than 39 %	0406 90 23 100
	– Of 39 % or more	0406 90 23 900
0406 90 25	– – – Tilsit:	
	– Of a fat content, by weight, in the dry matter:	
	– Of less than 39 %	0406 90 25 100
	– Of 39 % or more	0406 90 25 900
0406 90 27	– – – Butterkäse:	
	– Of a fat content, by weight, in the dry matter:	
	– Of less than 39 %	0406 90 27 100

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	– Of 39 % or more	0406 90 27 900
	– – – Feta ^c :	
0406 90 31	– – – – Of sheep's milk or buffalo milk in containers containing brine, or in sheep or goatskin bottles:	
	– Manufactured exclusively from sheep's milk:	
	Of a water content calculated by weight of the non-fatty matter not exceeding 72 %:	
	– Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 31 111
	– Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 31 119
	Of a water content calculated by weight of the non-fatty matter exceeding 72 %:	
	– With a dry matter content, by weight, of 40 % or more and a fat content, by weight, in the dry matter of 50 % or more	0406 90 31 151
	– Other	0406 90 31 159
	– Other	0406 90 31 900
0406 90 33	– – – – Other:	
	– Manufactured exclusively from sheep's and /or goats' milk:	
	– Of a water content calculated by weight of the non-fatty matter not exceeding	
	– Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 33 111
	– Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 33 119
	– Of a water content calculated by weight of the	

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	non-fatty matter exceeding 72 %:	
	With a dry matter content, by weight, of 40 % or more and a fat content, by-weight, in the dry matter of 50 % or more	0406 90 33 151
	– Other	0406 90 33 159
	– Other:	
	– Of a water content calculated by weight of the non-fatty matter not exceeding 72 %:	
	Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 33 911
	– Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 33 919
	– Of a water content calculated by weight of the non-fatty matter exceeding 72 %:	
	– With a dry matter content, by weight, of 40 % or more and a fat content, by weight, in the dry matter of 50 % or more	0406 90 33 951
	– Other	0406 90 33 959
0406 90 35	– – – Kefalo-Tyri:	
	– Manufactured exclusively from sheep's and/or goats' milk:	
	– Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 35 110
	– Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 35 190
	– Other:	
	– Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 35 910

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	– Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 35 990
	– – – Other:	
	– – – – Other:	
	– – – – – Of a fat content, by weight, not exceeding 40 % and a water content, calculated by weight, of the non-fatty matter:	
	– – – – – Not exceeding 47 %:	
0406 90 61	– – – – – Grana Padano, Parmigiano Reggiano	0406 90 61 000
0406 90 63	– – – – – Fiore Sardo, Pecorino:	
	– Manufactured exclusively from sheep's milk	0406 90 63 100
	– Other	0406 90 63 900
0406 90 69	– – – – – Other:	
	– Cheeses produced from whey	0406 90 69 100
	– Other:	
	– Of a fat content, by weight, in the dry matter of 30 % or more	0406 90 69 910
	– Other	0406 90 69 990
	– – – – – Exceeding 47 % but not exceeding 72 %:	
0406 90 71	– – – – – Fresh cheese, fermented:	
	– Cheese produced from whey	0406 90 71 100
	– Other:	
	– Of a fat content, by weight, in the dry matter:	
	– Of less than 5 % and of a content, by weight, in the dry matter of 32 % or more	0406 90 71 930
	– Of 5 % or more but less than 19 % and of a content,	0406 90 71 950

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	by weight, in the dry matter of 32 % or more	
	– Of 19 % or more but less than 39 % and of a water content, calculated by weight, of the non-fatty matter not exceeding 62 %	0406 90 71 970
	– Other, of a water content, calculated by weight, of the non-fatty matter:	
	– Exceeding 47 % but not exceeding 52 %	0406 90 71 991
	– Exceeding 52 % but not exceeding 62 %	0406 90 71 995
	– Exceeding 62 %	0406 90 71 999
0406 90 73	– – – – – Provolone:	
	– Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 73 100
	– Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 73 900
0406 90 75	– – – – – Asiago, Caciocavallo, Montasio, Ragusano:	
	– Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 75 100
	– Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 75 900
0406 90 77	– – – – – Danbo, Fontal, Fontina, Fynbo, Gouda, Havarti, Maribo, Samso:	
	– Of a fat content, by weight, in the dry matter of less than 39%	0406 90 77 100
	– Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 77 900
0406 90 79	– – – – – Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio:	

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	– Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 79 100
	– Of a fat content, by weight, in the dry matter of 39% or more	0406 90 79 900
0406 90 81	----- Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey:	
	– Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 81 100
	– Of a fat content, by weight, in the dry matter of 39 % or more	0406 90 81 900
0406 90 83	----- Ricotta, salted:	
	– Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 83 100
	– Of a fat content, by weight, in the dry matter of 39 % or more:	
	– Of a fat content, by weight, of less than 30 %	0406 90 83 910
	– Of a fat content, by weight, of 30% or more:	
	– Manufactured exclusively from sheep's milk	0406 90 83 950
	– Other	0406 90 83 990
0406 90 85	----- Kefalograviera, Kasseri:	
	– Of a fat content, by weight, in the dry matter of less than 39 %	0406 90 85 100
	– Of a fat content, by weight, in the dry matter of 39 % or more:	
	– Manufactured exclusively from sheep's and /or goats' milk	0406 90 85 910

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	– Other, of a water content, calculated by weight, of the non-fatty matter:	
	– exceeding 47 % but not exceeding 52 %	0406 90 85 991
	– exceeding 52 % but not exceeding 62 %	0406 90 85 995
	– exceeding 62 %	0406 90 85 999
0406 90 89	– – – – – Other:	
	– Of a fat content, by weight, in the dry matter of less than 39 %:	
	– Of a fat content, by weight, in the dry matter:	
	– Of less than 5 % and of a content, by weight, in the dry matter of 32 % or more	0406 90 89 100
	– Of 5 % or more but less than 19 % and of a content, by weight, in the dry matter of 32 % or more	0406 90 89 200
	– Of 19 % or more but less than 39 % and of a water content, calculated by weight, of the non-fatty matter not exceeding 62 %	0406 90 89 300
	– Of a fat content, by weight, in the dry matter of 39 % or more:	
	– Cheeses produced from whey	0406 90 89 910
	– Other cheeses of a water content, calculated by weight, of the non-fatty matter:	
	– Exceeding 47 % but not exceeding 52 %:	
	– Idiasabal, manchego, roncal manufactured exclusively from sheep's and/or goats' milk	0406 90 89 951
	– Other	0406 90 89 959
	– Exceeding 52 % but not exceeding 62 %:	

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	– Maasdam	0406 90 89 971
	– Manouri, of a fat content, by weight, of 30 % or more	0406 90 89 972
	– Other	0406 90 89 979
	– Exceeding 62 %	0406 90 89 990
	– – – – – Exceeding 72 %:	
0406 90 91	– – – – – Fresh cheese, fermented:	
	– Cheeses produced from whey	0406 90 91 100
	– Other:	
	– Cottage cheese of a fat content, by weight, in the dry matter not exceeding 25 %	0406 90 91 300
	– Cream cheese of a water content, calculated by weight, of the non-fatty matter, exceeding 77 % but not exceeding 82 % and of a fat content, by weight, in the dry matter:	
	– Of 60 % or more but less than 69 %	0406 90 91 510
	– Of 69 % or more	0406 90 91 550
	– Other	0406 90 91 900
0406 90 93	– – – – – Other	0406 90 93 000
	– – – – – Other:	
0406 90 97	– – – – – Fresh cheese, fermented	0406 90 97 000
0406 90 99	– – – – – Other	0406 90 99 000
2309	Preparations of a kind used in animal feeding:	
2309 10	– Dog or cat food, put up for retail sale:	
	– – 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:	

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	— — — Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:	
	— — — — Containing no starch or containing 10 % or less by weight of starch:	
2309 10 15	— — — — — Containing not less than 50 % but less than 75 % by weight of milk products:	
	— ‘Special compound feedingstuffs’ ⁱ	2309 10 15 010
	— Other, of a milk content in powder or granules (excluding whey), by weight, of th :	
	— less than 30 %	2309 10 15 100
	— 30 % or more but less than 40 %	2309 10 15 200
	— 40 % or more but less than 50 %	2309 10 15 300
	— 50 % or more but less than 60 %	2309 10 15 400
	— 60 % or more but less than 70 %	2309 10 15 500
	— 70 % or more	2309 10 15 700
	— Other	2309 10 15 900
2309 10 19	— — — — — Containing 75 % or more by weight of milk products:	
	— ‘Special compound feedingstuffs’ ⁱ	2309 10 19 010
	— Other, of a milk content in powder or granules (excluding whey), by weight, of th :	
	— less than 30 %	2309 10 19 100
	— 30 % or more but less than 40 %	2309 10 19 200
	— 40 % or more but less than 50 %	2309 10 19 300

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	– 50 % or more but less than 60 %	2309 10 19 400
	– 60 % or more but less than 70 %	2309 10 19 500
	– 70 % or more but less than 75 %	2309 10 19 600
	– 75 % or more but less than 80 %	2309 10 19 700
	– 80 % or more	2309 10 19 800
	– Other	2309 10 19 900
2309 10 70	– – – – Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products:	
	– ‘Special compound feedingstuffs’ ⁱ	2309 10 70 010
	– Other, of a milk content in powder or granules (excluding whey), by weight, of th :	
	– 30 % or more but less than 40 %	2309 10 70 100
	– 40 % or more but less than 50 %	2309 10 70 200
	– 50 % or more but less than 60 %	2309 10 70 300
	– 60 % or more but less than 70 %	2309 10 70 500
	– 70 % or more but less than 80 %	2309 10 70 600
	– 80 % or more but less than 88 %	2309 10 70 700
	– 88 % or more	2309 10 70 800
	– Other	2309 10 70 900
2309 90	– Other:	
	– – Other:	
	– – – Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30	

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	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:	
2309 90 35	— — — — — Containing not less than 50 % but less than 75 % by weight of milk products:	
	— ‘Special compound feedingstuffs’ ⁱ	2309 90 35 010
	— Other, of a milk content in powder or granules (excluding whey), by weight, of ^h :	
	— less than 30 %	2309 90 35 100
	— 30 % or more but less than 40 %	2309 90 35 200
	— 40 % or more but less than 50 %	2309 90 35 300
	— 50 % or more but less than 60 %	2309 90 35 400
	— 60 % or more but less than 70 %	2309 90 35 500
	— 70 % or more	2309 90 35 700
	— Other	2309 90 35 900
2309 90 39	— — — — — Containing 75 % or more by weight of milk products:	
	‘Special compound feedingstuffs’ ⁱ	2309 90 39 010
	— Other, of a milk content in powder or granules (excluding whey), by weight, of ^h :	
	— less than 30 %	2309 90 39 100
	— 30 % or more but less than 40 %	2309 90 39 200

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	– 40 % or more but less than 50 %	2309 90 39 300
	– 50 % or more but less than 60 %	2309 90 39 400
	– 60 % or more but less than 70 %	2309 90 39 500
	– 70 % or more but less than 75 %	2309 90 39 600
	– 75 % or more but less than 80 %	2309 90 39 700
	– 80 % or more	2309 90 39 800
	– Other	2309 90 39 900
2309 90 70	– – – – Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products:	
	– ‘Special compound feedingstuffs’ ⁱ	2309 90 70 010
	– Other, of a milk content in powder or granules (excluding whey), by weight, of: ^h	
	30 % or more but less than 40 %	2309 90 70 100
	– 40 % or more but less than 50 %	2309 90 70 200
	– 50 % or more but less than 60 %	2309 90 70 300
	– 60 % or more but less than 70 %	2309 90 70 500
	– 70 % or more but less than 80 %	2309 90 70 600
	– 80 % or more but less than 88 %	2309 90 70 700
	– 88 % or more	2309 90 70 800
	– Other	2309 90 70 900

a When the product falling within this subheading is a mixture containing added whey and/or added lactose and/or casein and/or caseinates, no export refund shall be granted.
When completing customs formalities the applicant shall state on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added to the product.

b The weight of the added non-lactic matter and/or added whey and, or added lactose and/or added casein and/or added caseinates shall not be taken into account for the purpose of calculation of the fat content by weight.

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- When the product falling within this subheading is a mixture containing added whey and/or added lactose and/or added casein and/or added caseinates, the added whey and/or added lactose and /or added casein and/or added caseinates shall not be taken into account in the calculation of the amount of refund.
- When completing customs formalities, the applicant shall state, on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added, and where this is the case:
- the actual content by weight of whey and/or lactose and/or casein and/or caseinates added per 100 kilograms of finished product, and in particular,
 - the lactose content of the added whey.
-
- c** When the product contains casein and or caseinates that were added before or at the time of processing, no refund shall be granted.
- When completing customs formalities, the applicant shall state, on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added.
-
- d** The weight of added non-lactic matter and/or added whey and/or added lactose and/or added casein and/or added caseinates shall not be taken into account for the purpose of calculating the fat content, by weight.
- The refund per 100 kilograms of product falling within this subheading shall be equal to the sum of the following components:
- (a) the amount per kilogram shown, multiplied by the weight of the lactic part contained in 100 kilograms of product; however, where whey and/or lactose and/or casein and/or caseinates have been added to the product, the amount per kilogram shown shall be multiplied by the weight of lactic part excluding the weight of added whey and/or added lactose and/or added caseinates, contained in 100 kilograms of product;
 - (b) a component calculated in accordance with the provisions of Article 2 (3 of Regulation (EEC) No 1098/68.
- When completing customs formalities, the applicant shall state, on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added, and where this is the case:
- the actual content by weight of whey and/or lactose and/or casein and/or caseinates added per 100 kilograms of finished products, and, in particular,
 - the lactose content of the added whey.
-
- e** The refund on 100 kilograms of product falling within this subheading is equal to the sum of the following elements:
- (a) the amount per 100 kilograms shown; however, where whey and/or lactose and/or casein and, or caseinates been added to the products, the amount per 100 kilograms shown shall be:
 - multiplied by the weight of the lactic part other than the added whey and/or added lactose and/or added casein and/or added caseinates contained in 100 kilograms of product, and then
 - divided by the weight of the lactic part contained in 100 kilograms of product;
 - (b) a component calculated in accordance with the provisions of Article 2 (3 of Regulation (EEC) No 1098/68.
- When completing customs formalities, the applicant shall state, on the declaration provided for this purpose, whether or not whey and/or lactose and/or casein and/or caseinates have been added, and where this is the case:
- the actual content by weight of whey and/or lactose and/or casein and/or caseinate added per 100 kilograms of finished product, and, in particular,
 - the lactose content of the added whey.
-
- f** No refund shall be paid in respect of exported cheese of which the free-at-frontier price, before application of the refund and the monetary compensatory amount, in the exporting Member State, is less than 140 ECU per 100 kilograms. This limitation to 140 ECU per 100 kilograms does not apply to cheeses falling within subheadings 0406 90 91 and 93.
-
- g** In the case of cheeses presented in containers which also contain conserving liquid, in particular brine, the refund is granted on the net weight, the weight of the liquid being deducted.
-
- h** When completing customs formalities, the applicant shall state on the declaration provided for this purpose:
- the skimmed-milk-powder content, by weight,
 - whether or not whey and/or lactose and or casein and/or caseinates have been added, and where this is the case:
 - the content by weight of the added whey and /or added lactose and/or added casein and/or added caseinates, and
 - the lactose content of the added whey per 100 kilograms of finished product.
-
- i** ‘Special compound feedingstuffs’ are compound feedingstuffs containing skimmed-milk powder and fish meal and/or more than 9 grams of iron and/or more than 1,2 grams of copper in 100 kilograms of product.
-
- j** On the export of such products pursuant to Commission Regulation (EEC) No 765/86 (OJ No L 72, 15. 3. 1986, p. 11):
- the amount of the refund shall be that applying on 16 October 1986 in respect of products for which the export licence with advance fixing of the refund was issued before 1 January 1987,
 - no refund is to apply in respect of products for which the export licence was issued on or after 1 January 1987.

II. Fruit and vegetables

CN code	Description of goods	Product code
0702 00	Tomatoes, fresh or chilled:	

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0702 00 10	– From 1 November to 14 May:	
	– ‘Extra’ Class, Class I and Class II	0702 00 10 100
	– Other	0702 00 10 900
0702 00 90	– From 15 May to 31 October:	
	– ‘Extra’ Class, Class I and Class II	0702 00 90 100
	– Other	0702 00 90 900
0802	Other nuts, fresh or dried, whether or not shelled or peeled:	
	– Almonds:	
ex 0802 12	– – Shelled:	
0802 12 90	– – – Other	0802 12 90 000
	– Hazelnuts or filberts (Corylus spp.):	
0802 21 00	– – In shell	0802 21 00 000
0802 22 00	– – Shelled	0802 22 00 000
	– Walnuts:	
0802 31 00	– – In shell	0802 31 00 000
0805	Citrus fruit, fresh or dried:	
0805 10	– Oranges:	
	– – Sweet oranges, fresh:	
	– – – From 1 to 30 April:	
0805 10 11	– – – – Sanguines and semi-sanguines:	
	– Of the variety Sanguigno comune (‘Extra’ Class, Class I and Class II)	0805 10 11 100
	– Other varieties (‘Extra’ Class, Class I and Class II)	0805 10 11 300
	– Other	0805 10 11 900
	– – – – Other:	
0805 10 15	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates,	

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	Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
	– Of the variety Valencia late and Ovale calabrese ('Extra' Class, Class I and Class II)	0805 10 15 100
	– Other varieties ('Extra' Class, Class I and Class II)	0805 10 15 300
	– Other	0805 10 15 900
0805 10 19	– – – – – Other:	
	– Of the variety Biondo comune ('Extra' Class, Class I and Class II)	0805 10 19 100
	– Of other varieties ('Extra' Class, Class I and Class II)	0805 10 19 300
	– Other	0805 10 19 900
	– – – From 1 to 15 May:	
0805 10 21	– – – – Sanguines and semi-sanguines:	
	– Of the variety Sanguigno comune ('Extra' Class, Class I and Class II)	0805 10 21 100
	– Of other varieties ('Extra' Class, Class I and Class II)	0805 10 21 300
	– Other	0805 10 21 900
	– – – – Other:	
0805 10 25	– – – – – Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
	– Of the variety Valencia late and Ovale calabrese ('Extra' Class, Class I and Class II)	0805 10 25 100
	– Other varieties ('Extra' Class, Class I and Class II)	0805 10 25 300
	– Other	0805 10 25 900
0805 10 29	– – – – – Other:	
	– Of the variety Biondo comune ('Extra' Class, Class I and Class II)	0805 10 29 100
	– Other varieties ('Extra' Class, Class I and Class II)	0805 10 29 300

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	– Other	0805 10 29 900
	– – – From 16 May to 15 October:	
0805 10 31	– – – – Sanguines and semi-sanguines:	
	– Of the variety Sanguigno comune ('Extra' Class, Class I and Class II)	0805 10 31 100
	– Other varieties ('Extra' Class, Class I and Class II)	0805 10 31 300
	– Other	0805 10 31 900
	– – – – Other:	
0805 10 35	– – – – – Navels. Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
	– Of the variety Valencia late and Ovale calabrese ('Extra' Class, Class I and Class II)	0805 10 35 100
	– Other varieties ('Extra' Class, Class I and Class II)	0805 10 35 300
	– Other	0805 10 35 900
0805 10 39	– – – – – Other:	
	– Of the variety Biondo comune ('Extra' Class, Class I and Class II)	0805 10 39 100
	– Other varieties ('Extra' Class, Class I and Class II)	0805 10 39 300
	– Other	0805 10 39 900
	– – – From 16 October to 31 March:	
0805 10 41	– – – – Sanguines and semi-sanguines:	
	– Of the variety Sanguigno comune ('Extra' Class, Class I and Class II)	0805 10 41 100
	– Other varieties ('Extra' Class, Class I and Class II)	0805 10 41 300
	– Other	0805 10 41 900
	– – – – Other:	

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0805 10 45	– – – – Navel, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins:	
	– Of the variety Valencia late and Ovale calabrese ('Extra' Class, Class I and Class II)	0805 10 45 100
	– Other varieties ('Extra' Class, Class I and Class II)	0805 10 45 300
	– Other	0805 10 45 900
0805 10 49	– – – – Other:	
	– Of the variety Biondo comune ('Extra' Class, Class I and Class II)	0805 10 49 100
	– Other varieties ('Extra' Class, Class I and Class II)	0805 10 49 300
	– Other	0805 10 49 900
ex 0805 20	– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:	
0805 20 50	– – Mandarins and wilkings:	
	– Mandarins, fresh ('Extra' Class, Class I and Class II)	0805 20 50 100
	– Other	0805 20 50 900
ex 0805 30	– Lemons (<i>Citrus limon</i> <i>citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>):	
0805 30 10	– – Lemons (<i>Citrus limon</i> , <i>citrus limonum</i>):	
	– Fresh ('Extra' Class, Class I and Class II)	0805 30 10 100
	– Other	0805 30 10 900
0806	Grapes, fresh or dried:	
ex 0806 10	– Fresh:	
	– – Table grapes:	
	– – – From 1 November to 14 July:	
0806 10 11	– – – – Of the variety Emperor (<i>Vitis vinifera</i> c.v.),	

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	from 1 December to 31 January:	
	– Open ground ('Extra' Class and Class I)	0806 10 11 100
	– Hothouse ('Extra' Class, and Class I)	0806 10 11 300
	– Other	0806 10 11 900
0806 10 15	– – – – Other:	
	– Open ground ('Extra' Class, and Class I)	0806 10 15 100
	– Hothouse ('Extra' Class and Class I)	0806 10 15 300
	– Other	0806 10 15 900
0806 10 19	– – – From 15 July to 31 October:	
	– Open ground ('Extra' Class and Class I)	0806 10 19 100
	– Hothouse ('Extra' Class and Class I)	0806 10 19 300
	– Other	0806 10 19 900
0808	Apples, pears and quinces, fresh:	
ex 0808 10	– Apples:	
	– – Other:	
0808 10 91	– – – From 1 August to 31 December:	
	– Cider apples	0808 10 91 100
	– Other:	
	– Of categories 'Extra', I and II	0808 10 91 910
	– Other	0808 10 91 990
0808 10 93	– – – From 1 January to 31 March:	
	– Cider apples	0808 10 93 100
	– Other:	
	– Of categories 'Extra', I and II	0808 10 93 910
	– Other	0808 10 93 990

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0808 10 99	– – – From 1 April to 31 July:	
	– Cider apples	0808 10 99 100
	– Other:	
	– Of categories ‘Extra’, I and II	0808 10 99 910
	– Other	0808 10 99 990
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:	
ex 0809 30 00	– Peaches, including nectarines:	
	– Peaches:	
	– Of categories ‘Extra’, I and II	0808 30 00 110
	– Other	0808 30 00 190
	– Nectarines	0809 30 00 900

12. Products processed from fruit and vegetables

CN code	Description of goods	Product code
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water, or in other preservative solutions), but unsuitable in that state for immediate consumption:	
0812 10 00	– Cherries:	
	– Stalked, stoned and preserved in sulphur solution and with a drained net weight at least equal to 50 % of the net weight	0812 10 00 100
	– Other	0812 10 00 900
2006 00	Fruit, nuts, fruit peel and other parts of plants, preserved by sugar (drained, glaze or crystallized):	
	– Other:	
	– – With a sugar content exceeding 13 % by weight:	

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2006 00 31	— — — Cherries	2006 00 31 000
2006 00 90	— — Other:	
	— Cherries	2006 00 90 100
	— Other	2006 00 90 900
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	— Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008 19	— — Other, including mixtures:	
2008 19 10	— — — In immediate packings of a net content exceeding 1 kg:	
	— Common hazelnuts (fruit of the species <i>Corylus avellana</i>), other than mixtures	2008 19 10 100
	— Other, including mixtures	2008 19 10 900
2008 19 90	— — — In immediate packings of a net content not exceeding 1 kg:	
	— Common hazelnuts (fruit of the species <i>Corylus avellana</i>), other than mixtures	2008 19 90 100
	— Other, including mixtures	2008 19 90 900
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:	
	— Orange juice:	
2009 11	— — Frozen:	
	— — — Of a density exceeding 1,33 g/cm ³ at 20 °C:	

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2009 11 11	— — — — Of a value not exceeding 30 ECU per 100 kg net weight:	
	– Pure juices not containing added substances	2009 11 11 100
	– Other	2009 11 11 900
2009 11 19	— — — — Other:	
	– Pure juices not containing added substances	2009 11 19 100
	– Other	2009 11 19 900
	— — — Of a density not exceeding 1,33 g/cm ³ at 20 °C:	
2009 11 99	— — — — Other:	
	– Pure juices not containing added substances with a sugar content of:	
	– 10° Brix or more but less than 22° Brix	2009 11 99 110
	– 22° Brix or more but less than 33° Brix	2009 11 99 120
	– 33° Brix or more but less than 44° Brix	2009 11 99 130
	– 44° Brix or more but less than 55° Brix	2009 11 99 140
	– 55° Brix or more	2009 11 99 150
	– Other	2009 11 99 900
2009 19	— — Other:	
	— — — Of a density exceeding 1,33 g/cm ³ at 20 °C:	
2009 19 11	— — — — Of a value not exceeding 30 ECU per 100 kg net weight:	
	– Pure juices not containing added substances	2009 19 11 100
	– Other	2009 19 11 900
2009 19 19	— — — — Other:	

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	– Pure juices not containing added substances	2009 19 19 100
	– Other	2009 19 19 900
	– – – Of a density not exceeding 1,33 g/cm ³ at 20 °C:	
2009 19 99	– – – – Other:	
	– Pure juices not containing added substances with a sugar content of:	
	– 10° Brix or more but less than 22° Brix	2009 19 99 110
	– 22° Brix or more but less than 33° Brix	2009 19 99 120
	– 33° Brix or more but less than 44° Brix	2009 19 99 130
	– 44° Brix or more but less than 55° Brix	2009 19 99 140
	– 55° Brix or more	2009 19 99 150
	– Other	2009 19 99 900

13. Oil seeds

CN code	Description of goods	Product code
ex 1205 00	Rape or colza seeds, whether or not broken:	
1205 00 90	– Other	1205 00 90 000

14. Olive oil

CN code	Description of goods	Product code
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:	
1509 10	– Virgin:	
1509 10 10	– – Lampante virgin olive oil	1509 10 10 000
1509 10 90	– – Other:	

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	– In immediate packings of a net capacity of five litres or less	1509 10 90 100
	– Other	1509 10 90 900
1509 90 00	– Other:	
	– In immediate packings of a net capacity of five litres or less	1509 90 00 100
	– Other	1509 90 00 900
1510 00	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:	
1510 00 10	– Crude oils	1510 00 10 000
1510 00 90	– Other:	
	– In immediate packings of a net capacity of five litres or less	1510 00 90 100
	– Other	1510 00 90 900

15. White and raw sugar

CN code	Description of goods	Product code
1701	Cane or beet sugar and chemically pure sucrose, in solid form:	
	– Raw sugar not containing added flavouring or colouring matter:	
ex 1701 11	– – Cane sugar:	
1701 11 90	– – – Other:	
	– Candy sugar	1701 11 90 100
	– Sugar with added anti-caking agent	1701 11 90 300
	– Raw sugar in immediate packings not exceeding 5 kg net of product	1701 11 90 500
	– Other raw sugar	1701 11 90 900
ex 1701 12	– – Beet sugar:	

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1701 12 90	— — — Other:	
	– Candy sugar	1702 12 90 100
	– Sugar with added anti-caking agent	1701 12 90 300
	– Raw sugar in immediate packings not exceeding 5 kg net of product	1701 12 90 500
	– Other raw sugar	1701 12 90 900
	– Other:	
1701 91 00	– – Containing added flavouring or colouring matter	1701 91 00 000
ex 1701 99	– – Other:	
1701 99 10	– – – White sugar:	
	– Candy sugar	1701 99 10 000
	– Other	1701 99 10 900

16. Syrups and other sugar products

CN code	Description of goods	Product code
1702	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:	
ex 1702 40	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose:	
1702 40 10	– – Isoglucose	
	– Containing in the dry state 41 % or more by weight of fructose	1702 40 10 100
	– Other	1702 40 10 900
1702 60	– Other fructose and fructose syrup, containing in the dry state more than 50 % by weight fructose:	

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1702 60 10	-- Isoglucose	1702 60 10 000
1702 60 90	-- Other	1702 60 90 000
ex 1702 90	-- Other, including invert sugar:	
1702 90 30	-- Isoglucose	1702 90 30 000
1702 90 60	-- Artificial honey, whether or not mixed with natural honey	1702 90 60 000
	-- Caramel:	
1702 90 71	--- Containing 50 % or more by weight of sucrose in the dry matter	1702 90 71 000
1702 90 90	-- Other:	
	-- Sorbose	1702 90 90 100
	-- Other	1702 90 90 900
2106	Food preparations not elsewhere specified or included:	
ex 2106 90	-- Other:	
	-- Flavoured or coloured sugar syrups:	
2106 90 30	--- Isoglucose syrups	2106 90 30 000
	--- Other:	
2106 90 59	---- Other	2106 90 59 000

17. Wine

CN code	Description of goods	Product code
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:	
2009 60	-- Grape juice (including grape must):	
	-- Of a density exceeding 1,33 g/cm ³ at 20 °C:	

a OJ No L 84, 27. 3. 1987, p. 1; the alcoholic strength to be taken into account is the potential alcoholic strength by volume.

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2009 60 11	— — — Of a value not exceeding 22 ECU per 100 kg net weight:	
	– Concentrated grape musts complying with the definition in point 6 of Annex I to Council Regulation (EEC) No 822/87 ^a	2009 60 11 100
	– Other	2009 60 11 900
2009 60 19	— — — Other:	
	– Concentrated grape musts complying with the definition in point 6 of Annex I to Regulation (EEC) No 822/87 ^a	2009 60 19 100
	– Other	2009 60 19 900
	– — Of a density not exceeding 1,33 g/cm ³ at 20° C:	
	– — — Of a value exceeding 18 ECU per 100 kg net weight:	
2009 60 51	– — — — Concentrated:	
	– Grape musts complying with the definition in point 6 of Annex I to Regulation (EEC) No 822/87 ^a	2009 60 51 100
	– Other	2009 60 51 900
	– — — Of a value not exceeding 18 ECU per 100 kg net weight:	
	– — — — With an added sugar content exceeding 30 % by weight:	
2009 60 71	– — — — — Concentrated:	
	– Grape musts complying with the definition in point 6 of Annex I to Regulation (EEC) No 822/87 ^a	2009 60 71 100
	– Other	2009 60 71 900
2204	Wine of fresh grapes, including fortified wines;	

^a OJ No L 84, 27. 3. 1987, p. 1; the alcoholic strength to be taken into account is the potential alcoholic strength by volume.

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	grape must other than that of heading No 2009:	
	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204 21	– – In containers holding two litres or less:	
	– – – Other:	
	– – – – Of an actual alcoholic strength by volume not exceeding 13 % vol:	
	– – – – – Other:	
2204 21 25	– – – – – White:	
	– Table wine, of an actual alcoholic strength of not less than 9,5 % vol:	
	– Of types A II and A III (exclusively from the Sylvaner, Müller-Thurgau or Riesling vine varieties)	2204 21 25 110
	– Wines referred to in Article 36 of Regulation (EEC) No 822/87 exceeding the quantities normally produced as determined pursuant to the said Article	2204 21 25 130
	– Other	2204 21 25 190
	– Other	2204 21 25 900
2204 21 29	– – – – – Other:	
	– Red or rose table wine, of an actual alcoholic strength of not less than 9,5 % vol:	
	– Of type R III and rose wine from the Portugieser vine varieties	2204 21 29 110
	– Wines referred to in Article 36 of Regulation (EEC) No 822/87 exceeding the quantities normally produced as determined pursuant to the said Article	2204 21 29 130
	– Other	2204 21 29 190

^a OJ No L 84, 27. 3. 1987, p. 1; the alcoholic strength to be taken into account is the potential alcoholic strength by volume.

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	– Other	2204 21 29 900
	– – – – Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol:	
	– – – – – Other:	
2204 21 35	– – – – – White:	
	– Table wines:	
	– Of types A II and A III (exclusively from Sylvaner, Müller-Thurgau or Riesling vine varieties)	2204 21 35 110
	– Table wine referred to in Article 36 of Regulation (EEC) No 822/87 exceeding the quantities normally produced as determined pursuant to the said Article	2204 21 35 130
	– Other table wine	2204 21 35 190
	– Other	2204 21 35 900
2204 21 39	– – – – – Other:	
	– Red or rose table wine:	
	– Of type R III and rose wine from the Portugieser vine varieties	2204 21 39 110
	– Wines referred to in Article 36 of Regulation (EEC) No 822/87 exceeding the quantities normally produced as determined pursuant to the said Article	2204 21 39 130
	– Other	2204 21 39 190
	– Other	2204 21 39 900
	– – – – Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol:	
2204 21 49	– – – – – Other:	
	Quality wines produced in specific regions	2204 21 49 100
	– Other:	

a OJ No L 84, 27. 3. 1987, p. 1; the alcoholic strength to be taken into account is the potential alcoholic strength by volume.

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	– Liqueur wines	2204 21 49 910
	– Other	2204 21 49 990
	– – – – Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol:	
2204 21 59	– – – – – Other:	
	– Quality wines produced in specific regions	2204 21 59 100
	– Other:	
	– Liqueur wines	2204 21 59 910
	– Other	2204 21 59 990
2204 29	– – Other:	
	– – – Other:	
	– – – – Of an actual alcoholic strength by volume not exceeding 13 % vol:	
	– – – – – Other:	
2204 29 25	– – – – – White:	
	– Table wine, of an actual alcoholic strength of not less than 9,5 % vol:	
	– Of types A II and A III (exclusively from the Sylvaner, Müller-Thurgau or Riesling vine varieties)	2204 29 25 110
	– Wines referred to in Article 36 of Regulation (EEC) No 822/87 exceeding the quantities normally produced as determined pursuant to the said Article	2204 29 25 130
	– Other	2204 29 25 190
	– Other	2204 29 25 900
2204 29 29	– – – – – Other:	
	– Red or rose table wine, of an actual alcoholic strength of not less than 9,5 % vol:	

a [OJ No L 84, 27. 3. 1987, p. 1](#); the alcoholic strength to be taken into account is the potential alcoholic strength by volume.

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	– Of type R III and rose wine from the Portugieser vine varieties	2204 29 29 110
	– Wines referred to in Article 36 of Regulation (EEC) No 822/87 exceeding the quantities normally produced as determined pursuant to the said Article	2204 29 29 130
	– Other	2204 29 29 190
	– Other	2204 29 29 900
	– – – – Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol:	
	– – – – – Other:	
2204 29 35	– – – – – White:	
	– Table wines:	
	– Of types A II and A III (exclusively from the Sylvaner, Müller-Thurgau or Riesling vine varieties)	2204 29 35 110
	– Wine referred to in Article 36 of Regulation (EEC) No 822/87 exceeding the quantities normally produced as determined pursuant to the said Article	2204 29 35 130
	– Other table wine	2204 29 35 190
	– Other	2204 29 35 900
2204 29 39	– – – – – Other:	
	– Red or rose table wine:	
	– Of type R III and rose wine from the Portugieser vine varieties	2204 29 39 110
	– Wines referred to in Article 36 of Regulation (EEC) No 822/87 exceeding the quantities normally produced as determined pursuant to the said Article	2204 29 39 130
	– Other	2204 29 39 190

a OJ No L 84, 27. 3. 1987, p. 1; the alcoholic strength to be taken into account is the potential alcoholic strength by volume.

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	– Other	2204 29 39 900
	– – – – Of an actual alcoholic strength by volume exceeding 15% vol but not exceeding 18 % vol:	
2204 29 49	– – – – – Other:	
	– Quality wines produced in specific regions	2204 29 49 100
	– Other:	
	– Liqueur wines	2204 29 49 910
	– Other	2204 29 49 990
	– – – – Of an actual alcoholic strength by volume exceeding 18% vol but not exceeding 22 % vol:	
2204 29 59	– – – – – Other:	
	– Quality wines produced in specific regions	2204 29 59 100
	– Other:	
	– Liqueur wines	2204 29 59 910
	– Other	2204 29 59 990
ex 2204 30	– Other grape must:	
	– – Other:	
2204 30 91	– – – Of a density of 1.33 g/cm ³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol:	
	– Concentrated must complying with the definition in point 6 of Annex I to Regulation (EEC) No 882/87 ^a	2204 30 91 100
	– Other	2204 30 91 900
2204 30 99	– – – Other:	
	– Concentrated must complying with the definition in point 6 of Annex I to Regulation (EEC) No 822/87 ^a :	2204 30 99 100
	– Other	2204 30 99 900

^a OJ No L 84, 27. 3. 1987, p. 1; the alcoholic strength to be taken into account is the potential alcoholic strength by volume.

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18. Tobacco

CN code	Description of goods	Product code
2401	Unmanufactured tobacco; tobacco refuse:	
ex 2401 10	– Tobacco, not stemmed/ stripped:	
	– – Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air- cured Maryland type and fire- cured tobacco:	
2401 10 10	– – – Flue-cured Virginia type:	
	– Baled:	
	– Virgin D	2401 10 10 030
	– Virginia EL	2401 10 10 260
	– Virginia E	2401 10 10 310
	– Virginia P	2401 10 10 330
	– Other	2401 10 10 900
2401 10 20	– – – Light air-cured Burley type (including Burley hybrids):	
	– Baled:	
	– Badischer Burley E	2401 10 20 020
	– Burley I	2401 10 20 080
	– Burley EL	2401 10 20 250
	– Burley E	2401 10 20 320
	– Burley P	2401 10 20 340
	– Other	2401 10 20 900
2401 10 30	– – – Light air-cured Maryland type:	
	– Baled	2401 10 30 090
	– Other	2401 10 30 900
	– – – Fire-cured tobacco:	
2401 10 41	– – – – Kentucky type:	
	– Baled	2401 10 41 100

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	– Other	2401 10 41 900
	– – Other:	
2401 10 60	– – – Sun-cured Oriental type tobacco:	
	– Baled:	
	– Xanti-Yaka	2401 10 60 130
	– Perustitza	2401 10 60 141
	– Samsun	2401 10 60 142
	– Erzegovina	2401 10 60 150
	– Basmás	2401 10 60 170
	– Katerini and similar varieties	2401 10 60 180
	– Kaba Koulak classic	2401 10 60 191
	– Ellassona	2401 10 60 192
	– Kaba Koulak non classic	2401 10 60 201
	– Myrodata Smyrne, Trapezous and Phi I	2401 10 60 202
	– Myrodata Agrinion	2401 10 60 210
	– Zichnomyrodata	2401 10 60 220
	– Tsebelia	2401 10 60 230
	– Mavra	2401 10 60 240
	– Other	2401 10 60 900
2401 10 70	– – – Dark air-cured tobacco:	
	– Baled:	
	– Badischer Geudertheimer	2401 10 70 010
	– Paraguay	2401 10 70 041
	– Dragon vert and hybrids thereof, Philippin, Petit Grammont (Flobecq), Semois, Appel terre	2401 10 70 042
	– Nijkerk	2401 10 70 050
	– Misionero	2401 10 70 060
	– Forchheimer Havana II c)	2401 10 70 111
	– Nostrano	2401 10 70 112
	– Beneventano	2401 10 70 121
	– Brasile Selvaggio	2401 10 70 122

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	– Santa Fé	2401 10 70 270
	– Burley Fermenté	2401 10 70 280
	– Havana E	2401 10 70 290
	– Other	2401 10 70 900
2401 10 80	– – – Flue-cured tobacco:	
	– Bright type, baled	2401 10 80 070
	– Other	2401 10 80 900
2401 10 90	– – – Other tobacco:	
	– Baled:	
	– Round Tip	2401 10 90 161
	– Scafati	2401 10 90 162
	– Sumatra I	2401 10 90 163
	– Round Scafati	2401 10 90 300
	– Other	2401 10 90 900
ex 2401 20	– Tobacco, partly or wholly stemmed/stripped:	
	– – Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco:	
2401 20 10	– – – Flue-cured Virginia type:	
	– Totally stripped, in the form of strips measuring at least 0,5 cm, baled:	
	– Virgin D	2401 20 10 030
	– Virginia EL	2401 20 10 260
	– Virginia E	2401 20 10 310
	– Virginia P	2401 20 10 330
	– Other	2401 20 10 900
2401 20 20	– – – Light air-cured Burley type (including Burley hybrids):	
	– Totally stripped, in the form of strips measuring at least 0,5 cm, baled:	
	– Badischer Burley E	2401 20 20 020

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	– Burley I	2401 20 20 080
	– Burley EL	2401 20 20 250
	– Burley E	2401 20 20 320
	– Burley P	2401 20 20 340
	– Other	2401 20 20 900
2401 20 30	– – – Light air-cured Maryland type:	
	– Totally stripped, in the form of strips measuring at least 0,5 cm, baled	2401 20 30 090
	– Other	2401 20 30 900
	– – – Fire-cured tobacco:	
2401 20 41	– – – – Kentucky type:	
	– Totally stripped, in the form of strips measuring at least 0,5 cm, baled	2401 20 41 100
	– Other	2401 20 41 900
	– – Other:	
2401 20 60	– – – Sun-cured Oriental type tobacco:	
	– Tsebelia type, totally stripped, in the form of strips measuring at least 0,5 cm, baled	2401 20 60 230
	– Other	2401 20 60 900
2401 20 70	– – – Dark air-cured tobacco:	
	– Totally stripped, in the form of strips measuring at least 0,5 cm, baled:	
	– Badischer Geudertheimer	2401 20 70 010
	– Paraguay	2401 20 70 041
	– Dragon vert and hybrids thereof, Philippin, Petit Grammont (Flobecq), Semois, Appel terre	2401 20 70 042
	– Nijkerk	2401 20 70 050
	– Misionero	2401 20 70 060
	– Forchheimer Havana II c)	2401 20 70 111
	– Nostrano	2401 20 70 112

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	– Beneventano	2401 20 70 121
	– Brasile Selvaggio	2401 20 70 122
	– Santa Fé	2401 20 70 270
	– Burley Fermenté	2401 20 70 280
	– Havana E	2401 20 70 290
	– Other	2401 20 70 900
2401 20 80	– – – Flue-cured tobacco:	
	– Bright type, totally stripped, in the form of strips measuring at least 0,5 cm, baled	2401 20 80 070
	– Other	2401 20 80 900

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- (1) [OJ No L 281, 1. 11. 1975, p. 1.](#)
- (2) [OJ No L 182, 3. 7. 1987, p. 40.](#)
- (3) [OJ No L 256, 7. 9. 1987, p. 1.](#)

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Changes and effects yet to be applied to :

- NOTE.6 addition by [EUR 1990/523](#) Regulation
- Annex amendment by [EUR 1988/2599](#) Regulation
- Annex amendment by [EUR 1989/2069](#) Regulation
- Annex amendment by [EUR 1989/2440](#) Regulation
- Annex amendment by [EUR 1989/2655](#) Regulation
- Annex amendment by [EUR 1989/3670](#) Regulation
- Annex amendment by [EUR 1990/2989](#) Regulation
- Annex amendment by [EUR 1990/3371](#) Regulation
- Annex amendment by [EUR 1991/1255](#) Regulation
- Annex amendment by [EUR 1991/1436](#) Regulation
- Annex amendment by [EUR 1991/2240](#) Regulation
- Annex amendment by [EUR 1991/2273](#) Regulation
- Annex amendment by [EUR 1991/3307](#) Regulation
- Annex amendment by [EUR 1991/3655](#) Regulation
- Annex amendment by [EUR 1992/1271](#) Regulation
- Annex amendment by [EUR 1992/3251](#) Regulation
- Annex amendment by [EUR 1992/3297](#) Regulation
- Annex amendment by [EUR 1992/3502](#) Regulation
- Annex amendment by [EUR 1992/3698](#) Regulation
- Annex amendment by [EUR 1992/704](#) Regulation
- Annex amendment by [EUR 1992/811](#) Regulation
- Annex amendment by [EUR 1993/1457](#) Regulation
- Annex amendment by [EUR 1993/2159](#) Regulation
- Annex amendment by [EUR 1993/3198](#) Regulation
- Annex amendment by [EUR 1993/3432](#) Regulation
- Annex amendment by [EUR 1993/3500](#) Regulation
- Annex amendment by [EUR 1994/1554](#) Regulation
- Annex amendment by [EUR 1994/1622](#) Regulation
- Annex amendment by [EUR 1994/1737](#) Regulation
- Annex amendment by [EUR 1994/2079](#) Regulation
- Annex amendment by [EUR 1994/3327](#) Regulation
- Annex amendment by [EUR 1994/3328](#) Regulation
- Annex amendment by [EUR 1994/3329](#) Regulation
- Annex amendment by [EUR 1994/3333](#) Regulation
- Annex amendment by [EUR 1994/607](#) Regulation
- Annex amendment by [EUR 1995/1628](#) Regulation
- Annex amendment by [EUR 1995/2453](#) Regulation
- Annex amendment by [EUR 1995/2806](#) Regulation
- Annex amendment by [EUR 1995/282](#) Regulation
- Annex amendment by [EUR 1995/2838](#) Regulation
- Annex amendment by [EUR 1995/2899](#) Regulation
- Annex amendment by [EUR 1995/2994](#) Regulation
- Annex amendment by [EUR 1995/2996](#) Regulation
- Annex amendment by [EUR 1995/390](#) Regulation
- Annex amendment by [EUR 1996/2123](#) Regulation
- Annex amendment by [EUR 1996/2123](#) Regulation
- Annex amendment by [EUR 1996/823](#) Regulation
- Annex amendment by [EUR 1997/1297](#) Regulation
- Annex amendment by [EUR 1997/1490](#) Regulation
- Annex amendment by [EUR 1997/2469](#) Regulation

- Annex amendment by [EUR 1997/2470](#) Regulation
- Annex amendment by [EUR 1997/2541](#) Regulation
- Annex amendment by [EUR 1998/1353](#) Regulation
- Annex amendment by [EUR 1998/2138](#) Regulation
- Annex amendment by [EUR 1998/2512](#) Regulation
- Annex amendment by [EUR 1998/382](#) Regulation
- Annex amendment by [EUR 1998/707](#) Regulation
- Annex amendment by [EUR 1999/1230](#) Regulation
- Annex amendment by [EUR 1999/565](#) Regulation
- Annex amendment by [EUR 2003/118](#) Regulation
- Annex completion by [EUR 1994/3142](#) Regulation
- Annex completion by [EUR 1995/2809](#) Regulation
- Annex completion by [EUR 1995/440](#) Regulation
- Annex completion by [EUR 1997/2333](#) Regulation
- Annex completion by [EUR 1998/2580](#) Regulation
- Annex completion by [EUR 1999/381](#) Regulation
- Annex replacement by [EUR 1988/1561](#) Regulation
- Annex replacement by [EUR 1988/3825](#) Regulation
- Annex replacement by [EUR 1989/3445](#) Regulation
- Annex replacement by [EUR 1990/3399](#) Regulation
- Annex replacement by [EUR 1991/3795](#) Regulation
- Annex replacement by [EUR 1992/3661](#) Regulation
- Annex replacement by [EUR 1992/3945](#) Regulation
- Annex replacement by [EUR 1993/3567](#) Regulation
- Annex replacement by [EUR 1995/836](#) Regulation
- Annex replacement by [EUR 1996/2230](#) Regulation
- Annex replacement by [EUR 1996/310](#) Regulation
- Annex replacement by [EUR 1998/2742](#) Regulation
- Annex replacement by [EUR 1998/409](#) Regulation
- Annex replacement by [EUR 2000/2849](#) Regulation
- Annex replacement by [EUR 2001/2556](#) Regulation
- ANNDEVIENT Annex 1 amended by [EUR 1999/2605](#) Regulation
- Art. 2 replacement by [EUR 1996/1222](#) Regulation

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Annex 1 replacement by [EUR 2011/1334](#) Regulation
- Annex 1 replacement by [EUR 2014/1366](#) Regulation
- Annex 2 replacement by [EUR 2011/1334](#) Regulation
- Annex 2 replacement by [EUR 2014/1366](#) Regulation
- Annex 1 amendment by [EUR 1990/3236](#) Regulation
- Annex 1 amendment by [EUR 2000/2287](#) Regulation
- Annex 1 amendment by [EUR 2000/2425](#) Regulation
- Annex 1 amendment by [EUR 2001/1384](#) Regulation
- Annex 1 amendment by [EUR 2001/1502](#) Regulation
- Annex 1 amendment by [EUR 2002/1007](#) Regulation
- Annex 1 amendment by [EUR 2002/488](#) Regulation
- Annex 1 amendment by [EUR 2002/749](#) Regulation
- Annex 1 amendment by [EUR 2005/558](#) Regulation
- Annex 1 amendment by [EUR 2007/532](#) Regulation
- Annex 1 amendment by [EUR 2010/326](#) Regulation
- Annex 1 replacement by [EUR 1999/2765](#) Regulation
- Annex 1 replacement by [EUR 2002/2319](#) Regulation
- Annex 1 replacement by [EUR 2003/2180](#) Regulation
- Annex 1 replacement by [EUR 2004/2199](#) Regulation
- Annex 1 replacement by [EUR 2005/2091](#) Regulation

- Annex 1 replacement by [EUR 2006/1854](#) Regulation
- Annex 1 replacement by [EUR 2007/1499](#) Regulation
- Annex 1 replacement by [EUR 2008/1344](#) Regulation
- Annex 1 replacement by [EUR 2009/1298](#) Regulation
- Annex 1 replacement by [EUR 2010/1260](#) Regulation
- Art. 1(2) amendment by [EUR 1999/2605](#) Regulation
- Annex 2 addition by [EUR 1999/2605](#) Regulation
- Annex 2 replacement by [EUR 2000/1000](#) Regulation
- Annex 2 replacement by [EUR 2002/2319](#) Regulation
- Annex 2 replacement by [EUR 2003/2180](#) Regulation
- Annex 2 replacement by [EUR 2004/2199](#) Regulation
- Annex 2 replacement by [EUR 2005/2091](#) Regulation
- Annex 2 replacement by [EUR 2006/1854](#) Regulation
- Annex 2 replacement by [EUR 2007/1499](#) Regulation
- Annex 2 replacement by [EUR 2008/1344](#) Regulation
- Annex 2 replacement by [EUR 2009/1298](#) Regulation
- Annex 2 replacement by [EUR 2010/1260](#) Regulation
- Annex 3 replacement by [EUR 2000/1000](#) Regulation
- Art. 3(2) addition by [EUR 1996/1222](#) Regulation
- Art. 3BIS addition by [EUR 1999/2605](#) Regulation