

## COUNCIL REGULATION (EEC) No 3917/91

of 19 December 1991

amending Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 28 thereof,

Having regard to the proposal from the Commission,

Whereas during the negotiations under the General Agreement on Tariffs and Trade (GATT) on the introduction of the harmonized system, customs duties on the import of certain inedible animal and vegetable fats and oils were increased;

Whereas this increase in customs duties is proving disadvantageous to economic operators; whereas it is therefore expedient to apply the customs duties which applied prior to the negotiations;

Whereas the balance of concessions and obligations under the GATT should not, however, be called into question;

Whereas the autonomous customs duties applied to these products should be amended; whereas, therefore, Regulation (EEC) No 2658/87 <sup>(1)</sup> should be amended accordingly;

Whereas it is desirable to cancel the harmful effects on economic operators; whereas provision should therefore be

made for retroactivity of the amendment of the customs duties to 1 January 1988, the date on which the harmonized system entered into force,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. The combined nomenclature attached to Regulation (EEC) No 2658/87 is hereby amended in accordance with the Annex hereto.

2. The amendments to combined nomenclature subheadings provided for in this Regulation shall be applied as subdivisions of the integrated tariff of the European Communities (Taric) until their insertion in the combined nomenclature under the conditions laid down in Article 12 of Regulation (EEC) No 2658/87.

*Article 2*

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

It shall apply with effect from 1 January 1988.

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

Done at Brussels, 19 December 1991.

*For the Council*  
*The President*  
P. DANKERT

<sup>(1)</sup> OJ No L 256, 7. 9. 1987, p. 1. Regulation as last amended by Regulation (EEC) No 3916/91 (see page 28 of this Official Journal).

## ANNEX

CN code	Description	Rate of duty		Supplementary unit
		autonomous % or levy (AGR)	conventional (%)	
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:			
1518 00 10	- Linoxyn	20	12	—
	- Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(1)</sup> :			
1518 00 31	- - Crude	5 <sup>(2)</sup>	5	—
1518 00 39	- - Other	8 <sup>(2)</sup>	8	—
	- Other:			
1518 00 90 <sup>(3)</sup>	- - Animal or vegetable fats and oils and their fractions boiled, oxidized, dehydrated sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516:	15	12	—
	- - Other:			
1518 00 90 <sup>(4)</sup>	- - - Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	2	12	—
1518 00 90 <sup>(5)</sup>	- - - Other	15	12	—

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

<sup>(2)</sup> Under certain conditions, the collection of a compensatory amount is provided for in addition to customs duty.

<sup>(3)</sup> Taric code for 1991: 1518 00 90 \* 20.

<sup>(4)</sup> Taric code for 1991: 1518 00 90 \* 30.

<sup>(5)</sup> Taric code for 1991: 1518 00 90 \* 90.