

Commission Regulation (EC) No 1762/95 of 19 July 1995 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

COMMISSION REGULATION (EC) No 1762/95

of 19 July 1995

amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾, as last amended by the Act of Accession of Austria, Finland and Sweden, and in particular Article 249 thereof,

Whereas Commission Regulation (EEC) No 2454/93⁽²⁾, as last amended by Regulation (EC) No 3254/94⁽³⁾, lays down provisions for the implementation of Regulation (EEC) No 2913/92;

Whereas Council Decision 93/329/EEC⁽⁴⁾ approved the Convention on Temporary Admission agreed at Istanbul on 26 June 1990; whereas it is necessary to amend certain provisions of Regulation (EEC) No 2454/93 following the entry into force of the said Convention;

Whereas to ensure that there is uniform application of Article 29 of the Community Customs Code with regard to all importers, it is appropriate to set out terms of evidence in Article 147 of Regulation (EEC) No 2454/93;

Whereas with respect to goods declared for entry to free circulation after having been the subject of more than one sale, certain rules of evidence are required; whereas in this context a sufficient indication of a sale for export is the last sale leading to the introduction of the goods into the customs territory of the Community;

Whereas on 3 May 1989 by Council Decision 89/339/EEC⁽⁵⁾, the Community accepted the recommendation of the Customs Cooperation Council of 5 June 1962 concerning the customs treatment of registered baggage carried by rail, which provides for a form to be used by passengers to declare baggage;

Whereas it is necessary to amend Regulation (EEC) No 2454/93 as regards the use of the local clearance procedure for type B warehouses;

Whereas in so far as possible, passengers should not be required to report in person to the customs authorities of the countries of departure and destination in order to present and declare their registered baggage;

Whereas it is necessary to amend the provisions concerning the transport of goods under the cover of the TR transfer note to cover the case where such goods are placed under a customs

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procedure in the course of their journey and forwarded to the Member State of destination under the cover of the original TR transfer note;

Whereas in the single market it should be possible to issue single cross-border authorizations to store goods under the customs warehousing procedure in more than one Member State; whereas it is necessary to specify the customs authority to which applications for the customs warehousing authorizations should be submitted;

Whereas the special conditions governing the placing under the inward processing procedure of imported live animals or meat should likewise be laid down;

Whereas the benefits currently provided for in the sector of repair, modification or conversion of civil aircraft should also be extended to manufacturers of civil aircraft;

Whereas, for economic and practical reasons, provision should be made for the possibility of endorsing, under certain conditions, an Information Sheet INF 5 after the anticipated exportation of the compensating products;

Whereas, on the adoption of Council Directive 94/5/EC of 14 February 1994 supplementing the common system of value added tax and amending Directive 77/388/EEC — Special arrangements applicable to second-hand goods, works of art, collectors' items and antiques⁽⁶⁾, the Commission and the Member States accepted the obligation to review the conditions for the authorization and the functioning of temporary importation procedures and agreed to allow, for these goods, a period of 24 months to remain under temporary importation;

Whereas in order to achieve more coherence between customs and fiscal rules it is appropriate to assimilate the definitions of works of art, collectors' items and antiques eligible for temporary importation procedures to those used in the context of VAT;

Whereas an extension from four to six weeks of the period during which certain goods subject to a 'consignment on approval' may remain under temporary importation is justified to give the consignee of the goods more flexibility to examine the goods in respect of a possible purchase;

Whereas it is necessary to amend, in part, Annex 25 to Regulation (EEC) No 2454/93 as a result of changes in the customs territory of the Community following the accession of the new Member States;

Whereas changes in product coverage, as well as changes in the Combined Nomenclature, require an updating of Annexes 26 and 27 to the said Regulation;

Whereas certain standard rates of yield should be adapted as a result of technical improvements in order to align them with the coefficients used to calculate export refunds when similar Community goods are processed;

Whereas there is need for a more detailed definition of the situations where the special provision on equivalent compensation for rice is applicable;

Whereas the list of free zones in existence in the Community and in operation needs to be updated in accordance with information communicated by Portugal and the United Kingdom;

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Whereas the measures provided for by this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2454/93 is amended as follows:

1. Article 1 is amended as follows:
 - (a) Point 2 is replaced by the following:
 2. *ATA carnet means:*
the international customs document for temporary importation established by virtue of the ATA Convention or the Istanbul Convention;
 - (b) The following point 11 is added:
 11. *Istanbul Convention means:*
the Convention on Temporary Admission agreed at Istanbul on 26 June 1990.
2. Article 147 is amended as follows:
 - (a) The second sentence of paragraph 1 is replaced by the following:

In the case of successive sales before valuation, only the last sale, which led to the introduction of the goods into the customs territory of the Community, or a sale taking place in the customs territory of the Community before entry for free circulation of the goods shall constitute such indication.

Where a price is declared which relates to a sale taking place before the last sale on the basis of which the goods were introduced into the customs territory of the Community, it must be demonstrated to the satisfaction of the customs authorities that this sale of goods took place for export to the customs territory in question.

The provisions of Articles 178 to 181a shall apply.
 - (b) In the second paragraph the word ‘However’ is deleted.
3. Article 233 is amended as follows:
 - (a) The existing text becomes paragraph 1.
 - (b) The following paragraph 2 is added:
 2. Where goods covered by point (a) of Article 230, point (a) of Article 231, point (a) of Article 232 (1) or Article 232 (2) contained in a passenger's baggage are carried by rail unaccompanied by the passenger and are declared to customs without the passenger being present in person, the document referred to in Annex 38a may be used within the terms and limitations set out in it.
4. Article 272 (2) is replaced by the following:

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2. The local clearance procedure shall not apply to type B and F warehouses nor to the entry of the Community agricultural products referred to in Articles 529 to 534 for the procedure in any type of warehouse.

- 3 Article 270 shall apply *mutatis mutandis*.

5. The following paragraphs 3 and 4 are added to Article 438:

3. Where the goods are released for free circulation or placed under another customs procedure at an intermediate station, the customs office for this station shall act as the office of destination. This customs office shall stamp sheets 1, 2 and 3A of the TR transfer note presented by the transport undertaking and endorse them with at least one of the following indications:

- Despachado de aduana,
- Toldbehandet,
- Verzollt,
- Εκτελωνισμένο,
- Cleared,
- Dédouané,
- Sdoganato,
- Vrijgemaakt,
- Desalfandegado,
- Tulliselvitetty,
- Tullklarerat.

This office shall return sheets 1 and 2, without delay, to the transport undertaking after having stamped them and retain sheet 3A.

- 4 The provisions of Article 423 (4) and (5) shall apply *mutatis mutandis*.

6. Article 509 is amended as follows:

- (a) The existing text shall become paragraph 1.
- (b) The following paragraph 2 is added:

2. Where the application for authorization relates to the storage of goods under the customs warehousing procedure of type C, D or E in more than one Member State it shall be submitted to the customs authorities designated by the Member State where the warehouse keeper's main accounts are kept. Before issuing the authorization the said authorities shall obtain the agreement of the customs authorities designated for that purpose by the other Member States. The Member States concerned shall lay down a procedure whereby the respective customs offices can ensure the supervision of the procedure, the places of storage themselves and the goods entered for customs warehousing.

7. The following paragraph 3 is added to Article 560:

3. Where live animals undergo inward processing, the period for re-exportation shall, in the case of fattening (including slaughter where relevant), not exceed three months in the case of animals falling within CN codes 0104 and 0105 and six months in the case of other animals referred to in Chapter 1 of the CN. In the case of slaughter without fattening, the period for re-exportation shall not exceed two months.

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Where meat undergoes inward processing, the period for re-exportation shall not exceed six months.

These periods apply for all treatments or processing operations of live animals which are submitted to the inward processing procedure in order to obtain compensatory products.

8. The first subparagraph of point (d) of Article 577 (2) is replaced by the following:
 - (d) the repair, modification, conversion or manufacture of civil aircraft or of parts of civil aircraft.
9. The following paragraph 2a is inserted in Article 601:
- 2a. In duly substantiated exceptional cases, an Information Sheet INF 5 may also be presented for endorsement after the anticipated exportation of the compensating products. Such endorsement is possible only if all the necessary provisions have been taken at the time of the anticipated exportation of the compensating products to ensure the correct functioning of the system.
10. In Article 648 (1) (a), the final subparagraph is replaced by the following:

However, in respect of the products referred to in Article 560 (2) and (3), the particulars must be supplied for every authorization granted, irrespective of the value of the products or the code used to identify the economic conditions;
11. Article 682 is amended as follows:
 - (a) Point (c) of paragraph 1 is replaced by the following:
 - (c) works of art, collectors' items and antiques imported for the purpose of exhibition, with a view to possible sale;
 - (b) Paragraph 2 is replaced by the following:
 2. The period during which the goods referred to in paragraph 1 may remain under the temporary importation procedure is 24 months in the case of (a) and (c), six months in the case of (b) and six weeks in that of (d);
 - (c) In paragraph 3 the following indent is inserted between the first and the second indent:
 - “works of art, collectors' items and antiques” mean goods as defined in Annex 91b;.
12. Point (a) of Article 697 (3) is replaced by the following:
 - (a) issued in a country which is:
 - a contracting party to the ATA Convention, or
 - a contracting party to the Istanbul Convention having accepted the Customs Cooperation Council Recommendations of 25 June 1992 concerning acceptance of the ATA carnet and the CPD carnet for the temporary admission procedure within the periods and on the conditions laid down in those Recommendations,

and endorsed and guaranteed by an association forming part of an international guarantee chain. The Commission shall communicate a list of the countries and associations concerned to the Member States;.

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13. In Annex 25, the tables which make up the section, 'Europe' in Lists I to VIII are replaced by the tables in Annex I hereto.
14. Annex 26 is replaced by Annex II hereto.
15. Annex 27 is amended in accordance with Annex III hereto.
16. A new Annex 38a, set out in Annex IV hereto, is inserted.
17. Annex 77 is amended in accordance with Annex V hereto.
18. Annex 78 is amended as follows:
 - (a) In point 1, the following is inserted as a second paragraph:

Equivalent compensation is prohibited where inward processing operations consist of the "usual forms of handling" listed in Annex 69 to this Regulation.;
 - (b) The following point 4 is added:

4. Live animals and meat

Equivalent compensation is prohibited for inward processing operations on live animals or meat.

Derogations from the ban on the use of equivalent compensation can be made for meat which has been the subject of a communication by the Commission to the Member States, after an examination carried out by the Customs Code Committee — Section for Customs procedures with economic impact — in accordance with Article 248 of the Code if the applicant can prove that equivalent compensation is economically necessary and if the customs authority transmits the draft of the procedures envisaged for verification of the operation.
19. Annex 91 (b), set out in Annex VI hereto, is inserted.
20. Annex 108 is amended as follows:
 - (a) The entry for Portugal is replaced by the following:

Zona franca da Madeira (Canical)
 - (b) The entry for the United Kingdom is replaced by the following:

Birmingham Airport Free Zone

Humberside Free zone (Hull)

Liverpool Free Zone

Prestwick Airport Free Zone (Scotland)

Ronaldsway Airport Free Zone (Isle of Man)

Port of Sheerness Free Zone

Southampton Free Zone

Port of Tilbury Free Zone.

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Article 2

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

Point 13 of Article 1 shall apply from 1 January 1995.

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

Done at Brussels, 19 July 1995.

For the Commission

Mario MONTI

Member of the Commission

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ANNEX I

Percentage of air transport costs to be included in the customs value

LIST I (GERMANY)

Third countries	Airports of departure	Airport of arrival											
		Berlin	Bremen	Dresden	Düsseldorf	Hamburg	Hannover	Köln	Munich	Nuremberg	Stuttgart	Frankfurt	Leipzig
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I. EUROPE													
Albania	all airports	50	45	56	47	53	43	47	53	67	57	57	77
Armenia	all airports	97	89	97	87	91	91	91	92	97	92	92	90
Belarus	all airports	92	74	92	66	68	78	78	92	87	71	91	64
Bosnia and Herzegovina	all airports	47	44	57	50	57	43	47	59	68	66	42	64
Bulgaria	all airports	55	46	62	47	52	47	49	57	66	60	48	56
Croatia	all airports	12	10	16	11	13	10	11	14	23	17	10	15
Cyprus	see Asia												
Czech Republic	Ostrava Prague	61 28	44 14	79 71	47 24	61 36	42 16	49 22	61 40	41 44	55 29	43 17	36 26
Estonia	all airports	39	32	33	26	26	34	31	32	25	27	39	25
Faroe Islands	all airports	24	28	23	28	25	25	26	24	21	23	25	23
Georgia	all airports	97	89	97	75	78	91	91	92	84	83	92	79
Gibraltar	all airports	0	5	0	0	0	0	0	0	0	0	0	0
Hungary	all airports	22	16	28	16	19	17	18	24	27	24	16	21
Iceland	all airports	44	47	44	48	45	47	45	44	40	42	46	43
Latvia	all airports	92	79	93	72	73	82	82	92	82	76	92	70

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Lithuania	all airports	92	74	92	66	68	78	78	92	76	71	91	61
Former Yugoslav Republic of Macedonia	all airports	52	44	58	45	51	44	47	54	65	58	45	55
Malta	all airports	8	7	8	8	9	7	8	8	10	9	7	10
Moldova	all airports	95	84	95	54	58	86	87	94	68	66	91	60
Montenegro	all airports	46	39	53	40	45	39	41	49	61	53	40	50
Norway	Ålesund, Bodø, Trondheim, Alta, Kirkenes	76	74	72	65	63	79	74	72	58	62	80	60
	Bergen	39	38	35	64	63	42	38	35	27	29	43	56
	Kristiansund	18	17	13	13	13	20	17	13	11	12	20	11
	Oslo	53	51	50	39	38	58	50	33	37	37	59	34
	Stavanger	30	29	26	58	57	33	28	28	19	21	34	50
Poland	Bydgoszcz, Cracow, Gdańsk, Rzeszów, Wrocław	82	70	79	61	63	74	75	79	85	67	73	59
	Poznań	65	42	57	33	35	47	48	45	73	39	42	31
	Szczecin (Stettin)	0	0	0	0	0	0	0	0	0	0	0	0
	Warsaw	83	62	81	52	54	66	67	69	80	58	67	50
Romania	all airports	53	42	60	41	46	43	45	54	58	54	46	49
Russia	Gorky, Kuibishev, Perm, Rostov, Volgograd	96	87	96	81	83	89	89	85	95	85	85	80
	St Petersburg	93	85	93	74	71	91	83	92	68	71	92	66
	Moscow, Orel, Voronej	95	83	95	77	79	86	86	95	84	81	94	76

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	Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk, Khabarovsk, Vladivostok	98	93	98	90	91	94	94	98	95	92	96	90
	Omsk, Sverdlovsk	98	90	98	86	87	92	92	96	92	89	96	85
Serbia	all airports	40	32	47	33	38	33	35	43	42	45	34	41
Slovakia	Bratislava	10	0	0	0	0	0	0	0	0	0	0	0
	Košice, Prešov	75	57	88	33	35	54	61	75	45	43	60	36
Slovenia	all airports	6	5	8	6	7	6	6	8	14	10	5	9
Switzerland	Basel	10	0	0	0	0	0	0	0	0	0	0	0
	Bern	18	17	24	24	32	13	18	24	46	31	12	54
	Geneva	5	4	10	10	11	9	10	10	12	11	9	11
	Zurich	8	8	5	5	8	3	4	5	24	15	3	23
Turkey (European Part)	all airports	10	9	10	10	11	9	10	10	12	11	9	11
Turkey (Asian Part)	Adana, Afyon, Antalya, Elâzığ, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya, Samsun, Trabzon	26	25	26	26	28	25	26	26	31	30	25	29
	Agri, Diyarbakir, Erzurum, Kars, Van	39	37	39	39	41	37	39	39	46	43	37	43
	Akhisar, Ankara, Balıkeşir, Bandırma, Bursa, Kütahya, Zonguldak	22	22	22	22	24	21	22	22	28	26	21	25

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	Izmir	21	20	21	21	23	20	21	21	27	25	20	24
Ukraine	all airports	93	79	93	77	83	82	83	84	71	84	84	80

LIST II (BENELUX)

Third countries	Airport of departure	Airport of arrival		
		Brussels	Amsterdam	Luxembourg
1	2	3	4	5
I. EUROPE				
Albania	all airports	42	40	48
Armenia	all airports	71	71	74
Belarus	all airports	55	58	57
Bosnia-Herzegovina	all airports	31	30	35
Bulgaria	all airports	48	46	53
Croatia	all airports	11	10	13
Cyprus	see Asia			
Czech Republic	Ostrava	42	39	48
	Prague	21	19	25
Estonia	all airports	25	28	25
Faroe Islands	all airports	29	31	26
Georgia	all airports	71	71	73
Gibraltar	all airports	0	0	0
Hungary	all airports	48	47	53
Iceland	all airports	50	53	47
Latvia	all airports	52	53	56
Lithuania	all airports	41	45	41
Former Yugoslav Republic of Macedonia	all airports	44	43	40
Malta	all airports	8	7	9
Moldova	all airports	49	49	52
Montenegro	all airports	40	38	45
Norway	Ålesund, Bodø, Trondheim, Alta, Kirkenes	85	93	84
	Bergen	75	88	65

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	Kristiansand	66	81	53
	Oslo	85	93	79
	Stavanger	89	95	84
Poland	Bydgoszcz, Cracow, Gdańsk, Rzeszów, Wrocław	48	50	51
	Poznań	17	18	20
	Szczecin (Stettin)	0	0	0
	Warsaw	37	39	39
Romania	all airports	45	45	50
Russia	Gorky, Kuibishev, Perm, Rostov, Volgograd	74	75	75
	St Petersburg	38	41	38
	Moscow, Orel, Voronej	71	73	72
	Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk, Khabarovsk, Vladivostok	87	88	88
	Omsk, Sverdlovsk	82	84	83
Serbia	all airports	30	29	34
Slovakia	Bratislava	0	0	0
	Košice, Prešov	25	26	28
Slovenia	all airports	9	8	11
Switzerland	Basel	0	0	0
	Bern	20	17	22
	Geneva	2	2	3
	Zurich	4	3	5
Turkey (European Part)	all airports	9	9	9
Turkey (Asian Part)	Adana, Afyon, Antalya, Elâzığ, Gaziantep, Iskenderun, Kastamonu,	25	25	26

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	Konya, Malatya, Samsun, Trabzon			
	Agri, Diyarbakir, Erzurum, Kars, Van	37	37	39
	Akhisar, Ankara, Balıkezir, Bandırma, Bursa, Kütahya, Zonguldak	22	21	23
	Izmir	21	20	22
Ukraine	all airports	65	67	66

LIST III (FRANCE)

Third countries of departure	Airport of departure	Airport of arrival							
		Ajaccio	Bordeaux	Lyon	Marseille	Nantes	Paris	Strasbourg	Toulouse
1	2	3	4	5	6	7	8	9	10

I. EUROPE

Albania	all airports	51	44	57	54	43	52	63	46
Armenia	all airports	77	70	79	78	72	68	76	72
Belarus	all airports	47	47	59	53	49	59	65	51
Bosnia- Herzegovina	all airports	19	26	39	21	25	30	37	16
Bulgaria	all airports	74	40	51	53	38	41	52	43
Croatia	all airports	17	13	20	18	13	18	26	14
Cyprus	see Asia								
Czech Republic	Ostrava	28	24	3	29	26	34	41	26
	Prague	12	10	15	12	11	15	19	11
Estonia	all airports	57	52	65	59	55	64	70	55
Faroe Islands	all airports	18	22	22	20	26	28	22	20
Georgia	all airports	77	62	71	78	62	67	74	72

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Gibraltar	all airports	0	0	0	0	0	0	0	0
Hungary	all airports	25	10	14	18	10	12	18	10
Iceland	all airports	40	48	48	44	53	57	48	45
Latvia	all airports	47	38	50	46	37	44	57	38
Lithuania	all airports	51	35	44	41	37	44	54	36
Former Yugoslav Republic of Macedonia	all airports	43	43	55	46	41	49	57	38
Malta	all airports	10	8	10	11	7	8	9	9
Moldova	all airports	74	41	51	50	41	45	55	43
Montenegro	all airports	42	51	48	44	34	42	53	37
Norway	Ålesund, Bodø, Trondheim, Alta, Kirkenes	36	28	31	27	31	36	38	27
	Bergen	37	48	46	42	47	60	46	27
	Kristiansund	29	34	37	33	38	50	37	33
	Oslo	21	44	26	23	47	60	47	42
	Stavanger	32	43	41	36	42	55	41	36
Poland	Bydgoszcz, Cracow, Gdańsk, Rzeszów, Wrocław	47	43	55	49	44	54	61	45
	Poznań	34	30	41	36	33	41	48	32
	Szczecin (Stettin)	0	0	0	0	0	0	0	0
	Warsaw	40	36	48	42	37	47	54	38
Romania	all airports	69	45	49	63	38	34	54	55

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Russia	Gorky, Kuibishev, Perm, Rostov, Volgograd	85	58	67	66	60	66	75	63
	St Petersburg	57	48	54	55	51	60	64	47
	Moscow, Orel, Voronej	64	69	64	60	62	71	70	56
	Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk, Khabarovsk, Vladivostok	82	76	83	82	75	80	87	77
	Omsk, Sverdlovsk	76	72	82	78	75	81	82	75
Serbia	all airports	38	31	43	40	30	31	41	33
Slovakia	Bratislava	10	0	0	0	0	0	0	0
	Košice, Prešov	15	15	20	13	34	42	55	19
Slovenia	all airports	27	21	31	28	20	27	37	23
Switzerland	Basel	0	0	0	0	0	0	0	0
	Bern	21	18	75	31	7	13	63	24
	Geneva	2	0	8	3	0	1	55	3
	Zurich	20	29	67	43	5	8	32	35
Turkey (European Part)	all airports	8	7	8	9	7	9	8	8
Turkey (Asian Part)	Adana, Afyon, Antalya, Elâzığ, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya, Samsun, Trabzon	23	21	25	24	20	25	23	22

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	Agri, Diyarbakir, Erzurum, Kars, Van	35	31	35	36	30	37	34	33
	Akhisar, Ankara, Balıkezir, Bandırma, Bursa, Kütahya, Zonguldak	20	17	20	20	17	21	19	18
	Izmir	19	17	19	19	16	20	19	18
Ukraine	all airports	52	42	51	48	42	49	60	43

LIST IV (ITALY)

Third countries	Airport of departure	Airport of arrival							
		Alghero	Brindisi	Florence Pisa	Milan	Naples	Palermo	Rome	Venice
1	2	3	4	5	6	7	8	9	10
I. EUROPE									
Albania	all airports	64	90	69	71	73	62	85	99
Armenia	all airports	84	100	88	88	89	84	94	96
Belarus	all airports	45	100	57	60	79	71	56	65
Bosnia- Herzegovina	all airports	28	25	33	55	35	27	56	97
Bulgaria	all airports	21	20	22	20	23	21	25	21
Croatia	all airports	36	32	22	32	46	35	62	98
Cyprus	see Asia	0	0	0	0	0	0	0	0
Czech Republic	Ostrava	12	20	16	16	14	11	16	20
	Prague	13	14	21	24	44	12	17	28
Estonia	all airports	75	100	80	72	81	74	89	93
Faroe Islands	all airports	17	14	18	20	16	15	17	19

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Georgia	all airports	84	100	88	88	89	84	94	96
Gibraltar	all airports	0	0	0	0	0	0	0	0
Hungary	all airports	54	100	34	29	63	54	78	44
Iceland	all airports	39	29	36	39	31	29	33	36
Latvia	all airports	49	100	61	66	53	48	55	70
Lithuania	all airports	44	100	55	59	55	79	55	63
Former Yugoslav Republic of Macedonia	all airports	56	51	61	69	64	54	80	99
Malta	all airports	33	16	15	12	19	56	21	13
Moldova	all airports	78	100	83	68	84	77	91	94
Montenegro	all airports	58	53	51	63	67	56	80	99
Norway	Alesund, Bodø, Trondheim, Alta, Kirkenes	42	40	47	51	42	39	44	51
	Bergen	35	30	41	46	33	30	36	42
	Kristiansund	6	6	8	9	6	6	7	9
	Oslo	21	19	24	27	20	18	22	27
	Stavanger	30	43	52	57	47	44	50	57
Poland	Bydgoszcz, Cracow, Gdańsk, Rzeszów, Wrocław	36	41	48	53	41	44	43	58
	Poznań	26	29	37	46	30	24	32	46
	Szczecin (Stettin)	0	0	0	0	0	0	0	0
	Warsaw	30	41	41	43	31	29	37	49

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Romania	all airports	19	18	20	18	20	18	23	18
Russia	Gorky, Kuibishev, Perm, Rostov, Volgograd	65	100	76	76	88	82	74	81
	St Petersburg	57	66	69	71	63	56	64	76
	Moscow, Orel, Voronej	60	74	74	72	69	61	69	78
	Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk, Khabarovsk, Vladivostok	89	100	92	90	93	89	96	97
	Omsk, Sverdlovsk	87	100	85	84	86	79	92	94
Serbia	all airports	51	46	56	58	61	49	77	99
Slovakia	Bratislava	0	0	0	0	0	0	0	0
	Košice, Prešov	36	56	52	50	69	59	48	64
Slovenia	all airports	36	32	22	32	46	35	62	98
Switzerland	Basel	0	0	0	0	0	0	0	0
	Bern	29	21	46	80	26	21	28	44
	Geneva	1	1	2	5	1	1	1	3
	Zurich	20	14	34	70	17	14	18	32
Turkey (European Part)	all airports	10	9	10	9	10	10	12	10
Turkey (Asian Part)	Adana, Afyon, Antalya, Elâzığ, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya,	26	25	27	26	28	26	30	26

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	Samsun, Trabzon								
	Agri, Diyarbakir, Erzurum, Kars, Van	39	37	40	38	41	38	44	38
	Akhisar, Ankara, Balıke�ir, Bandırma, Bursa, K�tahya, Zonguldak	22	22	23	22	24	22	26	24
	Izmir	21	21	22	21	23	21	25	23
Ukraine	all airports	78	100	63	61	84	77	91	70

LIST V (UNITED KINGDOM, DENMARK, IRELAND)

Third countries	Airport of departure	Airport of arrival					
		United Kingdom				Denmark(all airports)	Ireland(all airports)
		Belfast	London	Manchester	Prestwick		
1	2	3	4	5	6	7	8
I. EUROPE							
Albania	all airports	41	49	46	41	40	38
Armenia	all airports	36	65	63	69	92	58
Belarus	all airports	40	49	46	43	82	38
Bosnia- Herzegovina	all airports	18	24	21	18	29	18
Bulgaria	all airports	33	41	51	33	47	33
Croatia	all airports	16	28	20	17	19	17
Cyprus	see Asia						
Czech Republic	Ostrava	22	31	27	23	27	21
	Prague	9	14	12	10	12	9
Estonia	all airports	46	56	52	49	85	44

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Faroe Islands	all airports	51	35	44	62	26	36
Georgia	all airports	66	74	71	69	92	64
Gibraltar	all airports	0	0	0	0	0	0
Hungary	all airports	8	11	10	8	47	8
Iceland	all airports	72	66	66	81	50	59
Latvia	all airports	19	27	27	20	65	24
Lithuania	all airports	36	69	46	38	82	34
Former Yugoslav Republic of Macedonia	all airports	40	48	45	40	43	37
Malta	all airports	7	9	8	7	6	6
Moldova	all airports	55	42	39	58	88	35
Montenegro	all airports	33	46	38	33	36	34
Norway	Ålesund, Bodø, Trondheim, Alta, Kirkenes	85	90	90	90	46	73
	Bergen	77	81	83	83	45	51
	Kristiansand	69	76	77	77	22	51
	Oslo	16	83	83	82	17	59
	Stavanger	74	77	81	81	35	47
Poland	Bydgoszcz, Cracow, Gdańsk, Rzeszów, Wrocław	35	44	41	38	49	33
	Poznań	15	20	18	16	65	13
	Szczecin (Stettin)	0	0	0	0	0	0

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	Warsaw	27	35	32	30	74	25
Romania	all airports	32	39	36	33	57	32
Russia	Gorky, Kuibishev, Perm, Rostov, Volgograd	49	52	52	52	79	48
	St Petersburg	30	32	32	32	58	29
	Moscow, Orel, Voronej	49	58	52	51	87	49
	Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk, Khabarovsk, Vladivostok	76	82	80	78	95	74
	Omsk, Sverdlovsk	71	75	75	73	93	69
Serbia	all airports	19	24	21	20	31	19
Slovakia	Bratislava	0	0	0	0	0	0
	Košice, Prešov	32	21	39	33	39	31
Slovenia	all airports	11	15	13	11	25	10
Switzerland	Basel	0	0	0	0	0	0
	Bern	4	8	6	4	10	4
	Geneva	1	1	1	1	4	0
	Zurich	2	4	2	2	3	2
Turkey (European Part)	all airports	7	8	7	7	8	7
Turkey (Asian Part)	Adana, Afyon, Antalya, Elâziğ, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya,	21	23	21	20	22	20

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	Samsun, Trabzon						
	Agri, Diyarbakir, Erzurum, Kars, Van	30	34	32	30	34	30
	Akhisar, Ankara, Balıke�zir, Bandırma, Bursa, K�tahya, Zonguldak	16	19	18	16	19	17
	Izmir	16	18	17	15	18	16
Ukraine	all airports	47	56	53	50	85	44

LIST VI (GREECE)

Third countries	Airport of departure	Airport of arrival				
		Athens	Heraklion	Corfu	Rhodes	Salonika
1	2	3	4	5	6	7
I. EUROPE						
Albania	all airports	66	53	50	49	53
Armenia	all airports	60	56	55	54	56
Belarus	all airports	34	30	29	29	30
Bosnia- Herzegovina	all airports	15	12	12	11	12
Bulgaria	all airports	29	18	17	16	63
Croatia	all airports	62	49	46	45	49
Cyprus	see Asia					
Czech Republic	Ostrava	19	16	22	15	22
	Prague	7	6	9	6	8
Estonia	all airports	40	36	35	35	36
Faroe Islands	all airports	12	11	12	10	11
Georgia	all airports	60	56	55	54	56
Gibraltar	all airports	0	0	0	0	0
Hungary	all airports	24	20	28	19	27
Iceland	all airports	26	24	24	23	24

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Latvia	all airports	40	36	35	35	36
Lithuania	all airports	40	36	35	35	36
Former Yugoslav Republic of Macedonia	all airports	35	28	26	26	28
Malta	all airports	18	15	14	14	15
Moldova	all airports	48	44	43	43	44
Montenegro	all airports	9	8	7	7	8
Norway	Ålesund, Bodø, Trondheim, Alta, Kirkenes	9	8	9	5	3
	Bergen	14	13	14	13	14
	Kristiansand	5	5	5	5	5
	Oslo	5	4	5	4	5
	Stavanger	10	9	10	9	10
Poland	Bydgoszcz, Cracow, Gdańsk, Rzeszów, Wrocław	25	22	22	22	22
	Poznań	11	10	10	9	10
	Szczecin (Stettin)	0	0	0	0	0
	Warsaw	22	20	19	19	20
Romania	all airports	54	38	36	35	39
Russia	Gorky, Kuibishev, Perm, Rostov, Volgograd	50	46	45	45	46
	St Petersburg	35	32	31	31	32
	Moscow, Orel, Voronej	42	39	38	38	39
	Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk,	71	67	66	66	67

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	Khabarovsk, Vladivostok					
	Omsk, Sverdlovsk	58	55	54	54	55
Serbia	all airports	68	55	53	51	55
Slovakia	Bratislava	0	0	0	0	0
	Košice, Prešov	28	25	33	24	32
Slovenia	all airports	27	19	18	18	43
Switzerland	Basel	0	0	0	0	0
	Bern	14	12	12	11	12
	Geneva	1	0	0	0	0
	Zurich	4	4	4	4	4
Turkey (European Part)	all airports	27	19	18	18	43
Turkey (Asian Part)	Adana, Afyon, Antalya, Elâzığ, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya, Samsun, Trabzon	51	42	40	40	63
	Agri, Diyarbakir, Erzurum, Kras, Van	69	58	56	56	62
	Akhisar, Ankara, Balıkezir, Bandırma, Bursa, Kütahya, Zonguldak	50	39	38	37	67
	Izmir	49	37	36	35	66
Ukraine	all airports	40	36	35	35	

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LIST VII (SPAIN)

Third countries of departure	Airport of departure	Airport of arrival							
		Barcelona	Bilbao	Las Palmas	Madrid	Palma	Valencia	Seville	Santiago de Compostela
1	2	3	4	5	6	7	8	9	10
I. EUROPE									
Albania	all airports	40	40	19	36	22	36	31	31
Armenia	all airports	71	70	43	63	70	68	62	62
Belarus	all airports	45	43	23	38	44	41	35	37
Bosnia-Herzegovina	all airports	28	26	11	20	12	14	17	17
Bulgaria	all airports	6	7	3	5	4	5	5	6
Croatia	all airports	13	13	6	9	10	10	8	8
Cyprus	see Asia								
Czech Republic	Ostrava	12	12	6	9	13	12	9	15
	Prague	11	10	4	8	10	9	7	8
Estonia	all airports	33	29	16	28	26	26	23	26
Faroe Islands	all airports	17	19	8	15	16	16	15	19
Georgia	all airports	71	70	43	63	70	68	62	62
Gibraltar	all airports	0	0	0	0	0	0	0	0
Hungary	all airports	28	24	11	21	26	23	18	19
Iceland	all airports	43	49	18	37	40	40	40	51
Latvia	all airports	33	29	16	28	26	26	23	26
Lithuania	all airports	33	32	17	29	33	30	25	28
Former Yugoslav	all airports	52	39	19	39	52	44	34	34

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Republic of Macedonia									
Malta	all airports	9	6	3	6	9	7	5	5
Moldova	all airports	54	47	21	44	53	48	40	40
Montenegro	all airports	44	34	16	32	56	36	28	28
Norway	Ålesund, Bodø, Trondheim, Alta, Kirkenes	35	37	20	33	33	32	30	35
	Bergen	37	39	20	33	33	33	29	37
	Kristiansund	5	5	3	4	4	4	4	5
	Oslo	15	17	9	14	14	14	12	15
	Stavanger	27	30	14	25	25	22	22	27
Poland	Bydgoszcz, Cracow, Gdańsk, Rzeszów, Wrocław	43	38	17	32	38	38	27	32
	Poznań	24	21	10	18	21	15	15	18
	Szczecin (Stettin)	0	0	0	0	0	0	0	0
	Warsaw	31	30	14	27	30	28	22	
Romania	all airports	13	11	6	11	13	11	9	9
Russia	Gorky, Kuibishev, Perm, Rostov, Volgograd	60	54	38	52	59	56	48	50
	St Petersburg	43	42	24	38	41	39	34	38
	Moscow, Orel, Voronej	53	62	30	46	50	47	41	45
	Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk,	82	77	63	75	82	78	72	72

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	Khabarovsk, Vladivostok								
	Omsk, Sverdlovsk	71	67	51	64	69	67	60	60
Serbia	all airports	37	30	15	28	35	31	24	24
Slovakia	Bratislava	0	0	0	0	0	0	0	0
	Košice, Prešov	18	16	8	14	18	16	12	13
Slovenia	all airports	17	12	5	11	14	12	10	10
Switzerland	Basel	0	0	0	0	0	0	0	0
	Bern	10	9	9	7	8	8	5	6
	Geneva	0	0	0	0	0	0	0	0
	Zurich	24	20	6	17	20	17	13	14
Turkey (European Part)	all airports	10	9	10	9	10	10	12	10
Turkey (Asian Part)	Adana, Afyon, Antalya, Elâzığ, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya, Samsun, Trabzon	22	28	8	21	23	22	21	21
	Agri, Diyarbakir, Erzurum, Kars, Van	34	31	23	30	35	32	28	26
	Akhisar, Ankara, Balıkezir, Bandırma, Bursa, Kütahya, Zonguldak	18	15	10	5	18	16	14	13
	Izmir	12	10	7	10	13	11	9	9
Ukraine	all airports	42	38	22	35	41	37	40	

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LIST VIII (PORTUGAL)

Third countries	Airport of departure	Airport of arrival			
		Funchal	Lisbon	Ponta Delgada	Oporto
1	2	3	4	5	6
I. EUROPE					
Albania	all airports	5	7	5	8
Armenia	all airports	28	33	25	33
Belarus	all airports	21	27	19	29
Bosnia-Herzegovina	all airports	11	15	9	17
Bulgaria	all airports	11	11	12	11
Croatia	all airports	5	7	4	8
Cyprus	see Asia				
Czech Republic	Ostrava	7	9	7	10
	Prague	5	7	4	8
Estonia	all airports	15	19	14	21
Faroe Islands	all airports	11	14	11	15
Georgia	all airports	28	33	25	33
Gibraltar	all airports	0	0	0	0
Hungary	all airports	12	17	11	18
Iceland	all airports	31	36	34	40
Latvia	all airports	15	19	14	21
Lithuania	all airports	15	19	14	21
Former Yugoslav Republic of Macedonia	all airports	9	12	8	13
Malta	all airports	3	4	2	4
Moldova	all airports	29	38	26	39
Montenegro	all airports	9	13	8	14
Norway	Ålesund, Bodø, Trondheim, Alta, Kirkenes	24	30	24	32
	Bergen	12	15	12	17
	Kristiansand	31	4	3	5

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	Oslo	7	9	7	10
	Stavanger	7	10	7	11
Poland	Bydgoszcz, Cracow, Gdańsk, Rzeszów, Wrocław	4	5	3	6
	Poznań	4	6	4	7
	Szczecin (Stettin)	0	0	0	0
	Warsaw	11	15	10	
Romania	all airports	28	28	19	30
Russia	Gorky, Kuibishev, Perm, Rostov, Volgograd	39	50	37	49
	St Petersburg	21	26	20	28
	Moscow, Orel, Voronej	34	43	32	44
	Irkutsk, Kirensk, Krasnoyarsk, Novosibirsk, Khabarovsk, Vladivostok	63	71	59	72
	Omsk, Sverdlovsk	51	57	48	60
Serbia	all airports	16	23	14	24
Slovakia	Bratislava	0	0	0	0
	Košice, Prešov	11	11	6	12
Slovenia	all airports	5	7	4	8
Switzerland	Basel	0	0	0	0
	Bern	3	5	3	5
	Geneva	0	0	0	0
	Zurich	8	12	7	14
Turkey (European Part)	all airports	5	6	4	6
Turkey (Asian Part)	Adana, Afyon,	5	7	8	7

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	Antalya, Elâzığ, Gaziantep, Iskenderun, Kastamonu, Konya, Malatya, Samsun, Trabzon				
	Agri, Diyarbakir, Erzurum, Kars, Van	22	27	20	27
	Akhisar, Ankara, Balıkezir, Bandırma, Bursa, Kütahya, Zonguldak	10	13	9	13
	Izmir	7	8	6	9
Ukraine	all airports	23	30	2	

ANNEX II

ANNEX 26

CLASSIFICATION OF GOODS SUBJECT TO UNIT VALUES

Code	Description
	Species, varieties, CN code
1.10	New potatoes 0701 90 51 0701 90 59
1.30	Onions (other than seed) 0703 10 19
1.40	Garlic 0703 20 00
1.50	Leeks ex 0703 90 00
1.60	Cauliflowers ex 0704 10 10 ex 0704 10 90
1.70	Brussels sprouts

ANNEX II

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	0704 20 00
1.80	White cabbages and red cabbages 0704 90 10
1.90	Sprouting broccoli or calabrese (<i>Brassica oleracea</i> L. <i>convar. botrytis</i> (L.) Alef var. <i>italica</i> Plenck) ex 0704 90 90
1.100	Chinese cabbage ex 0704 90 90
1.110	Cabbage lettuce (head lettuce) 0705 11 10 0705 11 90
1.120	Endives ex 0705 29 00
1.130	Carrots ex 0706 10 00
1.140	Radishes ex 0706 90 90
1.160	Peas (<i>Pisum sativum</i>) 0708 10 10 0708 10 90
1.170	Beans:
1.170.1	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) ex 0708 20 10 ex 0708 20 90
1.170.2	Beans (<i>Phaseolus</i> ssp., <i>vulgaris</i> var. <i>Compressus</i> Savi) ex 0708 20 10 ex 0708 20 90
1.180	Broad beans ex 0708 90 00
1.190	Globe artichokes 0709 10 10 0709 10 20 0709 10 30
1.200	Asparagus:
1.200.1	— green ex 0709 20 00
1.200.2	— other ex 0709 20 00
1.210	Aubergines (eggplants) 0709 30 00

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1.220	Ribbed celery (<i>Apium graveolens</i> L., var. <i>dulce</i> (Mill.) Pers.) ex 0709 40 00
1.230	Chantarelles 0709 51 30
1.240	Sweet peppers 0709 60 10
1.250	Fennel 0709 90 50
1.270	Sweet potatoes, whole, fresh (intended for human consumption) 0714 20 10
2.10	Chestnuts (<i>Castanea</i> spp.), fresh ex 0802 40 00
2.30	Pineapples, fresh ex 0804 30 00
2.40	Avocados, fresh ex 0804 40 10 ex 0804 40 90
2.50	Guavas and mangoes, fresh ex 0804 50 00
2.60	Sweet oranges, fresh:
2.60.1	— Sanguines and semi-sanguines 0805 10 01 0805 10 11 0805 10 21 0805 10 32 0805 10 42 0805 10 51
2.60.2	— Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins 0805 10 05 0805 10 15 0805 10 25 0805 10 34 0805 10 44 0805 10 55
2.60.3	— Others 0805 10 09 0805 10 19 0805 10 29 0805 10 36

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	0805 10 46 0805 10 59
2.70	Mandarins (including tangerines and satsumas), fresh; clementines, wilkings and similar citrus hybrids, fresh:
2.70.1	— Clementines ex 0805 20 11 ex 0805 20 21
2.70.2	— Monreales and Satsumas ex 0805 20 13 ex 0805 20 23
2.70.3	— Mandarines and wilkings ex 0805 20 15 ex 0805 20 25
2.70.4	— Tangerines and others ex 0805 20 17 ex 0805 20 19 ex 0805 20 27 ex 0805 20 29
2.85	Limes (<i>Citrus aurantifolia</i>), fresh ex 0805 30 90
2.90	Grapefruit, fresh:
230.1	— white ex 0805 40 10 ex 0805 40 90
2.90.2	— pink ex 0805 40 10 ex 0805 40 90
2.100	Table grapes 0806 10 21 0806 10 29 0806 10 30 0806 10 61 0806 10 69
2.110	Water melons 0807 10 10
2.120	Melons (other than water melons):
2.120.1	— Amarillo, Cuper, Honey Dew (including Cantalene), Onteniente, Piel de Sapo (including Verde Liso), Rochet, Tendral, Futuro

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	ex 0807 10 90
2.120.2	— other ex 0807 10 90
2.140	Pears
2.140.1	Pears — Nashi (<i>Pyrus pyrifolia</i>) ex 0808 20 31 ex 0808 20 37 ex 0808 20 41
2.140.2	Other ex 0808 20 31 ex 0808 20 37 ex 0808 20 41
2.150	Apricots 0809 10 10 0809 10 50
2.160	Cherries 0809 20 11 0809 20 19 0809 20 21 0809 20 29 0809 20 71 0809 20 79
2.170	Peaches 0809 30 19 0809 30 59
2.180	Nectarines ex 0809 30 11 ex 0809 30 51
2.190	Plums 0809 40 10 0809 40 40
2.200	Strawberries 0810 10 10 0810 10 90
2.205	Raspberries 0810 20 10
2.210	Fruit of the species (<i>Vaccinium myrtillus</i>) 0810 40 30
2.220	Kiwi fruit (<i>Actinidia chinensis</i> Planch.) 0810 90 10
2.230	Pomegranates ex 0810 90 85
2.240	Khakis (including <i>Sharon fruit</i>) ex 0810 90 85

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2.250	Lychees ex 0810 90 30
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ANNEX III

Annex 27 is modified as follows:

- Rotterdam is included as a marketing centre for the following products:
pineapples (heading 2.30),
artichokes (heading 1.190),
apricots (heading 2.150).
- The products which correspond to the following headings are deleted:
headings:
1.20 (tomatoes),
1.150 (cucumbers),
1.260 (courgettes),
2.20 (bananas),
2.80 (lemons),
2.130 (apples).
- The CN Codes which correspond to the headings listed below are modified as follows:

Heading	Delete	Insert
‘1.190	0709 10 00	0709 10 10 0709 10 20 0709 10 30
2.60.1	0805 10 31 0805 10 41	0805 10 01 0805 10 32 0805 10 42 0805 10 51
2.60.2	0805 10 35 0805 10 45	0805 10 05 0805 10 34 0805 10 44 0805 10 55
2.60.3	0805 10 39 0805 10 49	0805 10 09 0805 10 36 0805 10 46 0805 10 59
2.70.1	ex 0805 20 10	ex 0805 20 11 ex 0805 20 21
2.70.2	ex 0805 20 30	ex 0805 20 13

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		ex 0805 20 23
2.70.3	ex 0805 20 50	ex 0805 20 15 ex 0805 20 25
2.70.4	0805 20 70 0805 20 90	ex 0805 20 17 ex 0805 20 19 ex 0805 20 27 ex 0805 20 29
2.90.1	ex 0805 40 00	ex 0805 40 10 ex 0805 40 90
2.90.2	ex 0805 40 00	ex 0805 40 10 ex 0805 40 90
2.100	0806 10 11 0806 10 15 0806 10 19	0806 10 21 0806 10 29 0806 10 30 0806 10 61 0806 10 69
2.140.1	ex 0808 20 33 ex 0808 20 35 ex 0808 20 39	ex 0808 20 37 ex 0808 20 41
2.140.2	ex 0808 20 33 ex 0808 20 35 ex 0808 20 39	ex 0808 20 37 ex 0808 20 41
2.150	0809 10 00	0809 10 10 0809 10 50
2.160	0809 20 10 0809 20 90	0809 20 11 0809 20 19 0809 20 21 0809 20 29 0809 20 71 0809 20 79
2.170	ex 0809 30 90	0809 30 19 0809 30 59
2.180	ex 0809 30 10	ex 0809 30 11 ex 0809 30 51
2.190	0809 40 11 0809 40 19	0809 40 10 0809 40 40
2.230	ex 0810 90 80	ex 0810 90 85
2.240	ex 0810 90 80	ex 0810 90 85'

Status: Point in time view as at 19/07/1995.

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ANNEX IV

ANNEX 38a

CUSTOMS DECLARATION FOR REGISTERED BAGGAGE

1. I HEREBY DECLARE
 - (a) that the baggage referred to below contains only articles of personal use normally used when travelling, such as clothing, household linen, toiletries, books and sports equipment, and that these articles are not being imported for commercial purposes;
 - (b) that the baggage does not contain:
 - foodstuffs, tobacco, alcoholic beverages, anethol, firearms, sidearms, ammunition, explosives, drugs, live animals, plants, radio transmitters or transmitter-receivers, currency, species and products obtained from species protected under the Washington Convention of 3 March 1973 on International Trade in Endangered Species of Wild Flora and Fauna; articles forbidden by the laws of the country of destination on the protection of public decency and morality,
 - goods intended for distribution free of charge or otherwise or for professional or commercial purposes,
 - goods bought or received by myself outside the customs territory of my country and not yet declared to the customs authorities of my country of normal residence (this restriction applies only when returning to the country of normal residence).
2. I HEREBY AUTHORIZE the railway authorities to carry out all customs formalities.
3. I KNOW that making a false statement renders me liable to prosecution and seizure of my goods.

ANNEX V

‘ANNEXAnnex 77 is hereby amended as follows:

77

The text of order numbers 35, 57 to 60 and 144 shall be replaced by the following:

Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of imported goods (kg) ⁽²⁾
CN Code	Description		Code ⁽¹⁾	Description	

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(1)		(2)	(3)	(4)	(5)
1003 00 90	Barley	35	1107 10 99	(a) Malt, unroasted, other than obtained from wheat in forms other than flour	76,92
			ex 1003	(b) Barley, not germinated	1,00
			ex 2303 10 90	(c) Rootlets	3,50
1005 90 00	Maize, other	57	ex 2905 44 11 or ex 3823 60 11	(a) D-Glucitol (sorbitol) in aqueous solution containing 2 % or less by weight of D-mannitol, calculated on the D-Glucitol content ⁽¹⁰⁾	59,17
				(b) The products shown under numerical order	29,10

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			No 60a	
58	ex 2905 44 19 or ex 3823 60 19	(a)	D- Glucitol (sorbitol) in aqueous solution containing more than 2 % by weight of D- mannitol, calculated on the D- glucitol content (¹¹)	67,56
		(b)	The products shown under numerical order No 60a	29,10
59	ex 2905 44 91 ex 2905 44 99 ex 3823 60 91 or	(a)	D- Glucitol (sorbitol), referred to 100 kg of dry matter	41,32
	ex 3823 60 99	(b)	The products shown under numerical	29,10

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Import goods		Numerical order	Compensating products		Quantity of compensating products for each 100 kg of import good (kg) ⁽²⁾					
CN Code	Description		Code ⁽¹⁾	Description						
(1)	(2)	(3)	(4)	(5)	(a)	(b)	(c)	(d)	(e)	(f)
1005 90 00(cont.)		60		Complementary products to the compensating products found under numerical order Nos 54 to 56 ⁽¹²⁾						
			1104 30 90	Maize germ	6,10	6,10				
			ex 1515	Maize oils			2,90	2,90	2,90	2,90
			ex 2303 10 11	Gluten		4,50		4,50	4,50	
			ex 2303 10 19	Corn-gluten feed	24,00	19,50	24,00	19,50	22,70	27,20
			ex 2306 90 91	Germ oil-cake			3,20	3,20		
					30,10	30,10	30,10	30,10	30,10	30,10
		60 a		Complementary products to the compensating products found under numerical order Nos						

order
No
60a

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				57 to 59 ⁽¹²⁾					
			1104 30 90	Maize germ	6,10	6,10			
			ex 1515	Maize oils			2,90	2,90	2,90
			ex 2303 10 11	Gluten		4,50		4,50	4,50
			ex 2303 10 19	Corn- gluten feed	23,00	18,50	23,00	18,50	21,70
			ex 2306 90 91	Germ oil- cake			3,20	3,20	
					29,10	29,10	29,10	29,10	29,10
Import goods			Numerical order	Compensating products				Quantity of compensating products for each 100 kg of imported goods (kg) (²)	
CN Code	Description	Code (¹)		Description					
(1)		(2)	(3)	(4)	(5)				
1701 99 10	White sugar	144	2905 44 19 or 2905 44 91 2905 44 99 3823 60 19 3823 60 91 3823 60 99	(a) D- Glucitol (sorbitol) referred to 100 kg of dry matter	73,53				
			2905 43 00	(b) D- Mannitol (mannitol)	24,51				

— Footnote (¹⁰) is replaced by the following:

(10) For D-Glucitol, of a concentration other than 70 %, the quantity to be shown is 41,4 kilograms of D-glucitol per 100 kilograms of maize.

— Footnote (¹¹) is replaced by the following:

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- (11) For D-Glucitol, of a concentration other than 70 %, the quantity to be shown is 47,3 kilograms of D-glucitol anhydrate per 100 kilograms of maize.’.

ANNEX VI

‘ANNEX 91 b

WORKS OF ART, COLLECTORS' ITEMS AND ANTIQUES

For the purpose of Article 682:

- (a) “works of art” shall mean:
- pictures, collages and similar decorative plaques, paintings and drawings executed entirely by hand by the artist, other than plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, hand-decorated manufactured articles, theatrical scenery, studio back cloths or the like of painted canvas (CN code 9701),
 - original engravings, prints and lithographs, being impressions produced in limited numbers directly in black and white or in colour of one or several plates executed entirely by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process (CN code 9702 00 00),
 - original sculptures and statuary, in any material, provided that they are executed entirely by the artist; sculpture casts the production of which is limited to eight copies and supervised by the artist or his successors in title (CN code 9703 00 00); on an exceptional basis, in cases determined by the Member States, the limit of eight copies may be exceeded for statuary casts produced before 1 January 1989,
 - tapestries (CN code 5805 00 00) and wall textiles (CN code 6304 00 00) made by hand from original designs provided by artists, provided that there are not more than eight copies of each,
 - individual pieces of ceramics executed entirely by the artist and signed by him,
 - enamels on copper, executed entirely by hand, limited to eight numbered copies bearing the signature of the artist or the studio, excluding articles of jewellery and goldsmiths' and silversmiths' wares,
 - photographs taken by the artist, printed by him or under his supervision, signed and numbered and limited to 30 copies, all sizes and mounts included;
- (b) “collectors' items” shall mean:
- postage or revenue stamps, postmarks, first-day covers, pre-stamped stationery and the like, franked, or if unfranked not being of legal tender and not being intended for use as legal tender (CN code 9704 00),
 - collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest (CN code 9705 00 00);

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- (c) “antiques” shall mean objects other than works of art or collectors' items, which are more than 100 years old (CN code 9706 00 00)’.

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- (1) [OJ No L 302, 19. 10. 1992, p. 1.](#)
- (2) [OJ No L 253, 11. 10. 1993, p. 1.](#)
- (3) [OJ No L 346, 31. 12. 1994, p. 1.](#)
- (4) [OJ No L 130, 27. 5. 1993, p. 1.](#)
- (5) [OJ No L 142, 25. 5. 1989, p. 7.](#)
- (6) [OJ No L 60, 3. 3. 1994, p. 16.](#)

Status:

Point in time view as at 19/07/1995.

Changes to legislation:

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