COMMISSION REGULATION (EC) No 1460/96

of 25 July 1996

establishing the detailed rules for implementing the preferential trade arrangements applicable to certain goods resulting from the processing of agricultural products, as provided for in Article 7 of Council Regulation (EC) No 3448/93

THE COMMISSION OF THE EUROPEAN COMMUNITIES.

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 3448/93 of 6 December 1993 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products (1), and in particular Articles 7, 13 and 16 thereof,

Whereas the Community has concluded several agreements with third countries providing for the application of reduced agricultural components in relation to the agricultural components fixed by the Common Customs Tariff:

Whereas eligibility for these reduced rates of duty is conditional on the goods originating from these preferential countries; whereas it is appropriate to specify in certain cases which rules of origin should be applied;

Whereas eligibility for these reduced rates of duty is generally granted within quota limits; whereas it is appropriate to open quotas and specify the detailed rules for implementing these quotas, particularly in order to guarantee equal and continuous access by all Community importers on the one hand and the immediate application, in all Member States, of the charges laid down for the quotas until the quotas are exhausted on the other hand; whereas, in order to ensure effective common administration of such quotas, there is no reason to prevent Member States from being authorized to draw the necessary quantities which correspond to actual imports from the quota volumes; whereas, however, such a method of administration requires close cooperation between Member States and the Commission which must, in particular, monitor the rate at which the quota volumes are used up and inform the Member States accordingly;

Whereas since the Kingdom of Belgium, the Kingdom of the Netherlands and the Grand Duchy of Luxembourg are represented by the Benelux Economic Union, any operation relating to the administration of these measures may be carried out by any one of its members;

Whereas the reductions granted are generally established by reducing the basic amounts used to calculate the agricultural components applicable to certain specific goods;

whereas, since tariffs were established during the Uruguay Round negotiations, the agricultural components of the Community Customs Tariff are fixed as they are and no longer according to the quantity of basic products established pursuant to Article 13 of Regulation (EC) No 3448/93;

Whereas in order to calculate the reduced agricultural components, these quantities must be maintained for preferential trade;

Whereas Commission Regulation (EC) No 3238/94 (2), as last amended by Regulation (EC) No 478/96 (3), provides for the determination and administration of the variable components for certain goods originating in central and eastern European countries resulting from the processing of agricultural products referred to in the Annexes to Regulation (EC) No 3448/93; whereas, since the entry into force of this Regulation, the variable components have been replaced by agricultural components fixed in the Community tariff; whereas this Regulation had to be temporarily supplemented by Commission Regulation (EC) No 1200/95 (4);

Whereas Commission Regulation (EC) No 1294/94 of 3 June 1994 on implementing measures of the trade arrangements applicable on imports of certain goods resulting from the processing of agricultural products (5) is no longer applicable to goods imported outside preferential agreements;

Whereas reduced agricultural components have been introduced in trade with other third countries; whereas, for reasons of clarity, it is necessary to have a single regulation relating to the specific provisions applicable to trade referred to in Articles 6 and 7 of Regulation (EC) No 3448/93; whereas Regulations (EC) No 1294/94 and (EC) No 3238/94 must therefore be repealed;

Whereas Article 6 (3) of Regulation (EC) No 3448/93 provides that the ad valorem duties corresponding to the agricultural component may be replaced by a specific amount where provided for by a preferential agreement; whereas this amount should not, however, exceed the charge applicable in relation to non-preferential trade;

⁽²⁾ OJ No L 338, 28. 12. 1994, p. 30.

^(*) OJ No L 68, 19. 3. 1996, p. 10. (*) OJ No L 119, 30. 5. 1995, p. 8. (*) OJ No L 141, 4. 6. 1994, p. 12.

⁽¹⁾ OJ No L 318, 20. 12. 1993, p. 18.

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for horizontal questions concerning trade in processed agricultural products not listed in Annex II,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation establishes the rules for determining the reduced agricultural components referred to in Article 7 of Regulation (EC) No 3448/93 and for managing quotas opened pursuant to preferential agreements applicable to goods and products covered by Regulation (EC) No 3448/93.

Article 2

For the purposes of establishing the reduced agricultural components, the following basic products shall be considered:

- common wheat,
- durum wheat,
- -- rye,
- barley,
- maize, other than maize for sowing,
- long grain husked rice, hereinafter referred to as 'rice',
- white sugar,
- molasses,
- milk powder with a fat content by weight not exceeding 1,5 %, with no sugar or other sweetener added and in immediate packing with a net content greater than 2,5 kg, hereinafter referred to as 'PG 2',
- milk powder with a milk fat content by weight of 26 %, with no sugar or other sweetener added and in immediate packing with a net content greater than 2,5 kg, hereinafter referred to as 'PG 3',
- butter, with a fat content by weight of 82 %, hereinafter referred to as 'PG 6'.

Article 3

The reduced agricultural components covered by this Regulation shall be calculated on the basis of the quantities of basic products considered to have been used in the manufacture of the goods covered by this Regulation. These quantities shall be fixed in Annex I hereto in respect of the relevant specifications in the combined nomenclature.

For goods falling within combined nomenclature codes for which Annex I to this Regulation refers to Annex II, such quantities shall be as shown in Annex II. For these latter goods, an additional code shall apply, according to the composition of the goods, as shown in Annex III.

Article 4

The quantities of sugar and cereals to be taken into consideration in calculating the additional reduced duties on sugar (AD S/Z) and on flour (AD F/M) for goods covered by Annex II shall be as shown in points B and C of Annex II, for the given contents of sucrose, invert sugar and/or isoglucose, and of starch and/or glucose, respectively. For other goods, these additional duties shall be obtained by considering only the basic products falling within either the sugar or cereal sector.

Article 5

- 1. The reduced agricultural components and, where appropriate, the additional reduced duties, applicable to each good eligible for such a reduction in duty, shall be obtained by multiplying the quantities of the relevant basic products used by the basic amount referred to in paragraph 2 and by adding these amounts for all the relevant basic products used in this good.
- 2. The basic amount to be taken into account for calculating the reduced agricultural components and, where appropriate, the additional reduced duties, shall be the amount fixed in ecus provided for by the relevant agreement or determined pursuant to that agreement.
- 3. When a preferential agreement provides for a reduction in the rates of the agricultural components per good instead of a reduction in the basic amounts, the reduced agricultural components shall be calculated by taking into account the agricultural components fixed by the Community Customs Tariff and by applying the reduction provided for by the agreement relating to the country concerned.
- 4. In cases where the reduced agricultural component and, where necessary, the additional reduced duties, determined pursuant to paragraph 1, would be less than ECU 2,4/100 kg, such a component and/or duty shall be fixed at zero.
- 5. The amounts established pursuant to this Article shall be published by the Commission in the Official Journal of the European Communities. Save as otherwise provided in the agreement with the relevant country, the amounts shall be applicable from 1 July to 30 June of the following year. However, if both the duties and coefficients applicable to the basic products remain unchanged, the amounts established pursuant to this Article shall remain unaltered by the Commission which shall publish this information in the Official Journal of the European Communities.

Article 6

1. The goods eligible for a reduced agricultural component and, where necessary, for a reduced additional duty or a reduction in duties within the quota limits shall be laid down in the agreement or shall be determined pursuant to the agreement relating to the relevant country.

2. Where these reductions are applicable within the quota limits, this quota shall be fixed or established pursuant to the relevant agreement.

Article 7

Where an agreement provides for the application of a specific amount, whether or not subject to a reduction under a quota, and where the Common Customs Tariff of the Community provides for the application of an ad valorem duty, the amount payable may not exceed the maximum at the rate of the Community customs tariff.

Article 8

- 1. For the purposes of this Regulation, 'originating goods' shall mean goods that meet the conditions established by:
- (a) Protocol 4 annexed to the Europe Agreements between the European Community and respectively:
 - --- Poland,
 - Hungary,
 - Romania,
 - Bulgaria,
 - the Czech Republic,
 - the Slovak Republic;
- (b) Protocol 3 annexed to the Agreements with:
 - Lithuania,
 - Latvia,
 - Estonia;
- (c) Protocol 3 of the Free Trade Agreement with:
 - Switzerland,
 - Norway,
 - Iceland;
- (d) Protocol 4 annexed to the Interim Agreement between the European Community and the State of Israel.
- 2. In trade with Turkey, the provisions of Articles 17 to 23 of Council Decision 96/142/EC (1), Decision No 1/95 of the EC-Turkey Association Council of 22 December 1995 on implementing the final phase of the Customs Union shall apply.

Article 9

For quantities exceeding the quotas established, the agricultural components applicable to goods covered by

balance o greement proportion

Annex B to Regulation (EC) No 3448/93 but not covered by the specific provisions relating to trade in such goods in the country concerned and agricultural components applicable to goods covered by these provisions shall be those of the Common Customs Tariff.

If the quota concerns a reduction in ad valorem duties, the duties applicable to such goods for quantities exceeding the quotas covered by the abovementioned provisions shall be those of the Common Customs Tariff or any provided for by the agreement.

Article 10

- 1. The tariff quotas covered by this Regulation shall be administered by the Commission, which may take such administrative measures as are appropriate to ensure efficient management.
- 2. Where an importer presents in a Member State a declaration of release for free circulation that includes an application for preferential treatment of goods covered by this Regulation, and where that declaration is accepted by the customs authorities, the Member State concerned shall draw, by notification of the Commission, a quantity corresponding to its needs from the quota volume concerned.

Applications to draw on a quota with an indication of the date of acceptance of the declarations must be sent to the Commission without delay.

Drawings shall be allowed by the Commission based on the date of acceptance of the declaration of release for free circulation by the customs authorities of the Member State concerned, where the available balance allows.

- 3. Where a Member State does not use the quantities drawn, it shall return them as soon as possible to the relevant quota volume.
- 4. If the quantities requested exceed the available balance of the quota volume, they shall be allocated in proportion to applications. The Commission shall notify Member States of the draws made.

Article 11

Regulations (EC) No 1294/94 and (EC) No 3238/94 are hereby repealed.

Article 12

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 July 1996.

⁽¹⁾ OJ No L 35, 13. 2. 1996, p. 1.

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

Done at Brussels, 25 July 1996.

For the Commission

Martin BANGEMANN

Member of the Commission

ANNEX I

(per 100 kg of goods)

										(per	100 kg	of goods)
CN code	Description	Common wheat	Durum wheat	Rye	Barley	Maize	Rice	White sugar	Molasses	Skimmed-milk powder (PG 2)	Whole-milk powder (PG 3)	Butter (PG 6)
		kg	kg	kg	kg	kg	kg	kg	kg	kg	kg	kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0403	Buttermilk, crudled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or ot concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:											
0403 10	- Yoghurt:											
	Flavoured or containing added fruit or cocoa:					}						
	In powder, granules or other solid forms, of a milk-fat content by weight:					<u> </u>						
0403 10 51	Not exceeding 1,5 %			ļ						100		
0403 10 53	Exceeding 1,5 % but not exceeding 27 %										100	
0403 10 59	Exceeding 27 %				,	ļ			ļ	42		68
	Other, of a milk fat content by weight:											
0403 10 91	Not exceeding 3 %									9		2
0403 10 93	Exceeding 3 % but not exceeding 6 %									8		5
0403 10 99	Exceeding 6 %									8		10
0403 90	- Other:								}			
	Flavoured or containing added fruit or cocoa:	į			;							
	 In powder, granules or other solid forms, of a milk-fat content by weight: 							ļ				i II
0403 90 71	Not exceeding 1,5 %								•	100		
0403 90 73	Exceeding 1,5 % but not exceeding 27 %										100	
0403 90 79	Exceeding 27 %		i							42		68
	Other, of a milk-fat content by weight:											
0403 90 91	Not exceeding 3 %									9		2
0403 90 93	Exceeding 3 % but not exceeding									8		5
0403 90 99	6 % Exceeding 6 %								}	8		10
			l									
0405	Butter and other milk fats; dairy spread:											
0405 20	- Dairy spread:								l			
0405 20 10	- Containing more than 39 % but not more than 60 % by weight of milk-fats (6.2)					See	Annes	c II				
0405 20 30	 Containing more than 60 % but not more than 75 % by weight of milk-fats 					See	Annex	r II				



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0710	Vegetables (uncooked or cooked by steaming or by boiling in water), frozen:											
0710 40	- Sweet corn					100.(a)						
0711	Vegetables 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:											
0711 90	- Other vegetables; mixtures of vegetables:				Ì							
0711 90 30	– – Sweet corn					100 (a)						
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:											
1517 10	- Margarine, excluding liquid margarine:											
1517 10 10	 Containing more than 10 % but not more than 15 % by weight of milk-fats 											15
1517 90	- Other:	'										
1517 90 10	 Containing more than 10 % but not more than 15 % by weight of milk-fats 											15
1704	Sugar confectionery (including white chocolate), not containing cocoa:		i									
1704 10	- Chewing gum, whether or not sugar-coated:											
	 Containing less than 60 % by weight of sucrose including invert sugar expressed as sucrose): 									,		
1704 10 11	– – Gum in strips					30		58				
1704 10 19	Other					30		58				
	 Containing 60 % or more by weight of sucrose inlcuding invert sugar expressed as sucrose): 											
1704 10 91	Gum in strips					16		70				
1704 10 99	Other					16		70				
1704 90	- Other:											
	White chocolate							45			20	
1704 90 51 to 1704 90 99	– – Other:		!	1		See	Anne	t II				
1806	Chocolate and other food preparations containing cocoa:											
1806 10	 Cocoa powder, containing added sugar or other sweetening matter: 											
1806 10 20	 Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) and/or isoglucose expressed as sucrose 							60				
1806 10 30	 Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) and/or isoglucose expressed as sucrose) 							75				



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1806 10 90	Containing 80 % or more by weight of	+	(')	(5)	(-)	(,)	(0)	(2)	(10)		(12)	(13)
	sucrose (including invert sugar expressed as sucrose) and/or isoglucose expressed as sucrose							100				
1806 20	 Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings of a content exceeding 2 kg: 		1			See	Annex	: II				
	Other, in blocks, slabs or bars:											
1806 31	– – Filled	}				See	Annex	II				
1806 32	Not filled:					See	Annex	II				
1806 90	- Other			ı ı	1	See	Annex	II	1	,	,	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder, in a proportion by weight or less than 50 %, not elsewhere specified or included; Food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 % not elsewhere specified or included:											
1901 10	- Preparations for infant use, put up for retail sale					See	Annex	II				
1901 20	Mixes and doughs for the preparations of bakers' wares of heading No 1905				1	See	Annex	II	,	1		
1901 90	- Other:							-	}			
	— — Malt extract:										.	
1901 90 11	With a dry extract content of 90 % or more by weight				195							
1901 90 19	Other			}	159						ĺ	
1901 90 91* and 1901 90 99	– – Other					See .	Annex	II				
902	Pasta, whether or not cooked or stuffed (with meat of other substances) or otherwise prepa- red such as spaghetti, macaroni, noodles, la- sagne, gnocchi, ravioli, canneloni, couscous, whether or not prepared:											
	 Uncooked pasta not stuffed or otherwise prepared: 											
902 11 00	 Containing eggs 		167									
902 19	Other:											
902 19 10	 – Not containing common wheat flour or meal 		167									
902 19 90	Other	67	100									
902 20	 Stuffed pasta whether nor not cooked or othewise prepared: 							-				
	Other:											
902 20 91	Cooked		41							1		
902 20 99	Other	}	116							-		



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1902 30	- Other cooked pasta:											
1902 30 10	Dried		167									
1902 30 90	Other		66									
1902 40	- Couscous:											
1902 40 10	– – Unprepared		167									
1902 40 90	Other		66									
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms					161				į		
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form Precooked or othewiser prepared, not elsewhere specified or included:			 								
1904 10	prepared foods obtained by the swellling or roasting of cereal or cereal products:				i							
1904 10 10	Obtained from maize					213						
1904 10 30	Obtained from rice						174					
1904 10 90	Other		53		53	53	53					
1904 20	Prepared foods obtained from unroasted cereal flakes or by the swelling or roasting of cereals or cereal products:									İ		
1904 20 10	Muesli-type preparations with a basis of unroasted cereal flakes			·		See	Annex	c II		,		
	Other											
1904 20 91	Obtained from maize					213						
1904 20 95	Obtained from rice						174					
1904 20 99	Other		53		53	53	53					
1904 90	- Other								Ì			
1904 90 10	Rice			i			174					
1904 90 90	Other		174									
1905	Bread, pastry, cakes, biscuits and other baker's wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:											
1905 10	- Crispbread			140								
1905 20	- Gingerbread and the like:											
1905 20 10	Containing by weight of sucrose less than 30 % (including invert sugar expressed as sucrose)	44		40				2 5				
1905 20 30	- Containing by weight of sucrose 30 % or more but less than 50 % (including in- vert sugar expressed as sucrose)	33		30				4 5				



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1905 20 90	Containing by weight of sucrose 50 % (including invert sugar expressed as sucrose)	22		20				65				
1905 30 11 to 1905 30 99	Sweet bisuits; waffles and wafers:					See	Annex	ı II				
1905 40	- Rusks, toasted bread and similar toasted products					See	Annex	II :				
1905 90	- Other:											
1905 90 10	Matzos	168										
1905 90 20	 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sea- ling wafers, rice paper and similar pro- ducts 					644						
1905 90 30 to 1905 90 90	Other					See	Annex	II .				
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:											
2001 90	- Other:	ł	-		l					-		
2001 90 30	– – Sweet corn (Zea mays var. saccharata)			- 1		100 (a)						
2001 90 40	 Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch 					40 (a)						
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:											
2004 10	- Potatoes:		1	1			j	İ	Ì	1		
	Other:											
2004 10 91	In the form of flour, meal of flakes					See	Annex	II				
2004 90	- Other vegetables and mixtures of vegetables:					Ì						
2004 90 10	– – Sweet corn (Zea mays var. saccharata)] 1	100 (a)		ļ				
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:											
2005 20	- Potatoes:					1		1	l			
2005 20 10	In the form of flour, meal or flakes						Annex	II				
2005 80	- Sweet corn (Zea mays var. saccharata)	1	1]1	00 (a)					1	
2008	Fruits, 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:											
	 Other, including mixtures, but excluding those of subheading No 2008 19: 											
008 99	- Other:							İ				
	Without added alcohol:											
	Without added sugar:											
008 99 85	Maize, (corn), other than sweet corn (Zea mays var. saccharata);				1	00 (a)						
008 99 91	 — — — Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch 					10 (a)						

EN

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:							•				
	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			-								
2101 12	Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:											
2101 12 98	Other					See	Annes	k II		,	,	
2101 20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté:										i	
	Preparations:											l
2101 20 98	Other					See	Annes	c II				
2101 30	 Roasted chicory and other roasted coffee substitutes and extracts, essences and con- centrates thereof: 											
	Roasted chicory and other roasted coffee substitutes:											
2101 30 19	Other				137							
	 Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: 											
2101 30 99	Other				245							
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:											
2102 10	- Active yeasts:											
	– – Bakers' yeast:					1					İ	
2102 10 31	Dried								425			
2102 10 39	Other								125			
2105 00	Ice cream and other edible ice, whether or not containing cacao:											
2105 00 10	Containing no milk fats or containing less than 3 % by weight of such fats							25		10		
	- Containing by weight of milk fats:											
2105 00 91	3 % or more but less than 7 %							20			23	
2105 00 99	7 % or more							23			35	
2106	Food preparations not elsewhere specified or included:											
2106 10 20° and 2106 10 80	Protein concentrates and textured protein substances					See	Annex	c II				
2106 90	- Other:	ĺ										
2106 90 10	Cheese fondues										60	
2106 90 92*	Other	•	,	,	, '				·			
and												

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetabloe juices of heading No 2009:											
2202 90	- Other:											
	Other, containing by weight of fat obtained from the products of heading Nos 0401 to 0404:											
2202 90 91	Less than 0,2 %							10		8		
2202 90 95	0,2 % or more but less than 2 %							10			6	
2202 90 99	2 % or more							10			13	
ex chapter 29	II. ALCOHOLS AND THEIR HALOGENA- TED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:				, ,				,			
2905	Acrylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:											
	- Other polyhydric alcohols:											
2905 43	Mannitol							300				
2905 44	D-Glucitol (sorbitol)											
	In aqueous solution:											
2905 44 11	Containing 2 % or less by weight of mannitol, calculated on the D- glucitol content					172						
2905 44 19	Other							90				
	Other:	1										
2905 44 91	Containing 2% or less by weight of mannitol, calculated on the D- glucitol content					245						
2905 44 99	Other							128				
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solution) based on one or more of such substances, of the types used as basic materials for industry; other preparations based on odoriferous substances, of the types used in the manufacture of drinks:											
3302 10	Of the types used in the food or drinks in- dustries:											
	 Of the types used in the drinks industries: 											
	 – Preparations containing all the flavouring agents that characterize a drink: 											
	Other:											
3302 10 29	Other					See	Annex	ı II			1	
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:											
3505 10	Dextrins and other modified starches:											
3505 10 10	– – Dextrins					189						
	Other modified starches:									ı		
3505 10 90	Other					189						



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13
3505 20	- Glues:											
3505 20 10	 Containing, by weight, less than 25 % of starches of dextrins or other modified starches 					48		•				
3505 20 30	 Containing, by weight, 25 % or more but less than 55 % of starches or dex- trins or other modified starches 					95						
3505 20 50	 Containing, by weight, 55 % or more but less than 80 % of starches or dex- trins or other modified starches 					151						
3505 20 90	 Containing, by weight, 80 % or more of starches or dextrins or other modified starches 					189						
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordant), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:											
3809 10	- With a basis of amylaceous substances:											
3809 10 10	 Containing by weight of such substances less than 55 % 			:		95						
3809 10 30	 Containing by weight of such substances % or more but less than 70 % 					132						
3809 10 50	Containing by weight of such substances 70 % or more but less than 83 %					161						
3809 10 90	Containing by weight of such substancews 83 % or more	,				189		:				
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere included:											
3824 60	- Sorbitol, other than of subheading 2905 44:									}	1	
 	— in aqueous solution:											
3824 60 11	Containing 2 % or less by weight of mannitol, calculated on the D-glucitol content					172						
3824 60 19	Other							90				
=	Other:											
3824 60 91	Containing 2 % or less by weight of mannitol, calculated on the D-glucitol content					245						
3824 60 99	Other							128				1

ANNEX II

(per 100 kg of goods)

Milk fat, milk proteins, sucrose, invert sugar and isoglucose;	Skimmed-milk powder (PG 2)	Whole-milk powder (PG 3)	Butter (PG 6)	White sugar	Common wheat	Maize
starch and glucose contents	kg	kg	kg	kg	kg	kg
. Containing no milk fats or containing less than 1,5 % by weight of such fats, and containing by weight of milk proteins:						
— 2,5 % or more but less than 6 %	14					
- 6 % or more but less than 18 %	42					
- 18 % or more but less than 30 %	75					
— 30 % or more but less than 60 %	146					
— 60 % or more	208					
Containing 1,5 % or more but less than 3 % by weight of milk fats:						
 Containing no milk proteins or containing less than 2,5 % by weight of such proteins: 			3			
- Containing by weight of milk proteins:	[
— 2,5 % or more but less than 6 %	14		3			
- 6 % or more but less than 18 %	42		3			
- 18 % or more but less than 30 %	75		3			
— 30 % or more but less than 60 %	146		3			
60 % or more	208		3			
Containing 3 % or more but less than 6 % by weight of milk fats:						
 Containing no milk proteins or containing less than 2,5 % by weight of such proteins 		·	6			
- Containing by weight of milk proteins:						
- 2,5 % or more but less than 12 %	12	20				
— 12 % or more	71		6			
Containing 6 % or more but less than 9 % by weight of milk fats:						
 Containing no milk proteins or containing less than 4 % by weight of such proteins 			10			
- Containing by weight of milk proteins:						
- 4% or more but less than 15%	10	32				
— 15 % or more	71		10			
Containing 9 % or more but less than 12 % by weight of milk fats:						
 Containing no milk proteins or containing less than 6 % by weight of such proteins 	·		14			
- Containing by weight of milk proteins:				.		
— 6 % or more but less than 18 %	9	43				
— 18 % or more	70		14			

(per 100 kg of goods)

	.,		,		(per	100 kg of goods)
Milk fat, milk proteins, sucrose, invert sugar and isoglucose;	Skimmed-milk powder (PG 2)	Whole-milk powder (PG 3)	Butter (PG 6)	White sugar	Common wheat	Maize
starch and glucose contents	kg	kg	kg	kg	kg	kg
Containing 12 % or more but less than 18 % by weight of milk fats:						
 Containing no milk proteins or containing less than 6 % by weight of such proteins 			20			
- Containing by weight of milk proteins:			1			
- 6 % or more but less than 18 %		56	2			
— 18 % or more	65		20			
Containing 18 % or more but less than 26 % by weight of milk fats:						
 Containing no milk proteins or containing less than 6 % by weight of such proteins 			29			
- Containing 6 % or more by weight of milk						
proteins	50		29			1
Containing 26 % or more but less than 40 % by weight of milk fats:						
 Containing no milk proteins or containing less than 6 % by weight of such proteins 			45			
 Containing 6 % or more by weight of milk proteins 	38		45			
Containing by weight of milk fats:						
— 40 % or more but less than 55 %			63			
- 55 % or more but less than 70 %			81			
- 70 % or more but less than 85 %			99			
— 85 % or more			117			
B. Containing by weight of sucrose, invert sugar and/or isoglucose:						
— 5 % or more but less than 30 %				24		
- 30 % or more but less than 50 %				45		
— 50 % or more but less than 70 %				65		
— 70 % or more				93		
C. Containing by weight of starch and/or glucose:						
- 5 % or more but less than 25 %					22	22
— 25 % or more but less than 50 %					4 7	47
- 50 % or more but less than 75 %		}			74	74
— 75 % or more					101	101

EN

Additional code (by composition)

ANNEX III

									Starc	Starch/Glucose (% by weight)(')	se (% by	weight)	(C)							
Milk	Milk		. "	> 0 < 5				٨	5 < 25				≥ 2.5 <	< 50		٨	50 < 75		7 💉	7.5
fat (% by weight)	(% by weight)							Suci	Sucrose/Invert sugar/Isoglucose (% by	rt sugar/l	Isoglucos	e (% by	weight) (2)	2)						
(85 ()	Θ	> 0 > 5	≥ 5 < 30	> 30 > 50	≥ 50 < 70	0∠ ≪	0 < >	≥ 5 < 30	≥ 30 < \$0	> \$0 > 70	0∠ ≪	0 × V	√ × 30 ×	× × × × × × × × × × × × × × × × × × ×	≥ 50	0 ≪ V	√ × 30 30 50 70	> 30	√ ∧ 0 ×	\ \
≥ 0 < 1,5		7000 7020 7040 7060 7080	7001 7021 7041 7061 7081	7002 7022 7042 7042 7062 7082	7003 7023 7043 7063 7063	7004 7024 7044 7064 7084	7005 7025 7045 7065 7085	7006 7026 7046 7066 7086	7007 7027 7047 7067 7067	7008 7028 7048 7068 7088	7009 7029 7049 × ×	7010 7030 7050 7070 7090	7011 7031 7051 7071 7091	7012 7032 7052 7072 7092	7013 7033 7053 7073 ×	7015 7035 7055 7075 7095	7016 7036 7056 7076 7096	7017 7037 7057 7077 ×	7758 7768 7778 ×	7759 7779 7779 ×
V 1,5 < 3		7100 7120 7140 7160 7180	7101 7121 7141 7141 7161 7181	7102 7122 7142 7142 7162 7182	7103 7123 7143 7163 7183	4217 4417 4417 7 × ×		7106 7126 7146 7166 7186		7108 7128 7148 7168 ×	7109 7129 7149 × ×	7110 7130 7150 7170 7190	711177131717171717171717171717171717171					× × × × × × × × × × × × × × × × × × ×	7798 7808 7818 × ×	7799 7809 7819 7829 ×
3 × 6	> 0 < 2,5 > 2,5 < 12 > 12	7840 7200 7260	7841 7201 7261	7842 7202 7262	7843 7203 7263	7844 7204 7264	7845 7205 7265	7846 7206 7266	7847 7207 7267	7848 7208 7268	7849 7209 7269	7850 7210 7270	7851 7211 7271		+	222		78 <i>57</i> 7217 ×	7858 7220 7838	7859 7221 ×
6 > 9 <	> 0 < 4 > 4 < 15 > 15	7860 7300 7360	7861 7301 7361	7862 7302 7362	7863 7303 7363	7864 7304 7364	7865 7305 7365	7866 7306 7366	7867 7307 7367	7868 7308 7368	7869 7309 7369	7870 7310 7370	7871 7311 7371	7872 7312 7372	7873 7313 7373	7875 7315 7375	7876 7316 7376	7877 7317 ×	7878 7320 7378	7879 7321 ×
> 9 < 12	6 < 18 > 0 < 6 > 18	7900 7400 7460	7901 7401 7461	7902 7402 7462	7903 7403 7463	7904 7404 7464	7905 7405 7465	7906 7406 7466	7907 7407 7467	7908 7408 7468	7909 7409 ×	7910 7410 7470	7911 7411 7471	7912 7412 7472	7913 7413 ×	7915 7415 7475	7916 7416 7476	7917 7417 ×	7918 7420 ×	7919 7421 ×
> 12 < 18	9 V V V V V V V V V V V V V V V V V V V	7940 7500 7560	7941 7501 7561	7942 7502 7562	7943 7503 7563	7944 7504 7564	7945 7505 7565	7946 7506 7566	7947 7507 7567	7948 7508 7568	7949 7509 ×	7950 7510 7570	7951 7511 757	7952 7512 7572	7953 7513 ×	7955 7515 7575	7956 7516 7576	7957 7517 ×	7958 7520 ×	7959 7521 ×
≥ 18 < 26	9 > 0 <	7960	7961	79 62 7602	7963 7603	7964 7604	7965 7605	9962 2606	7967 7607	8092 8962	6962	0262 2610	7971 7611	7972 7612	7973	7975 7615	7976	77977 ×	7978	9797 ×
> 26 < 40	9 > 9 1	7980	7981	7982	7983	7984 ×	7985 7705	7986 7706	7987	7988 7708	××	7990 7710	7991 7711	7992 7712	××	7995 7715	7996 7716	××	××	××
₩ 40 < 55 ₩ 55 < 70 ₩ 70 < 85 ₩ 85		7720 7740 7760 7780	7721 7741 7761	7722 7742 7762 ×	7723 × × ×	× × × ×	7725 7745 7765 7785	7726	77277 77477 × ×	7728 × × ×	××××	7730 7750 7770	7731 7751 7771	7732 × × ×	× × × >	7735 × ×	7736 ×××	× × × >	× × × >	× × × >
(1) Starch/alucose							4							+			(-	\ \	<

The content of the goods (as presented) in starch, its degradation products, i.e. all the polymers of glucose, and the glucose, determined as glucose and expressed as starch (on a dry matter basis, 100 % purity; factor for conversion of glucose to starch: 0,9).

However, where a mixture of glucose and fructose is declared (in whatever form) and/or is found to be present in the goods, the amount of glucose to be included in the above calculation is that which is in excess of the fructose content of the goods The content of the goods (as presented), in sucross, together with the sucrose which results from expressing as sucrose any mixture of glucose and fructose (the arithmetical sum of the amounts of these two sugars multiplied by 0,95), which is declared (in whatever form) and/or found to be present in the goods.

Note: In all cases, where a hydrolysis product of lactose is declared, and/or galactose is found to be present among the sugars, then the amount of glucose equal to that of galactose is deducted from the total glucose content before any other calculations are carried out. However, where the fructose content of the goods is less than the glucose content, the amount of glucose to be included in the above calculation shall be an amount equal, by weight, to that of fructose.

(2) Sucrose/invert sugar/isoglucose

Cascins and/or cascinates forming part of goods shall not be regarded as milk proteins if the goods do not have any constituent of lactic origin. (') Milk proteins

When customs formalities are completed, the person concerned must include in the appropriate declaration: 'only milk ingredient: casein/caseinate', if such is the case. Milk fat contained in the goods at less than 1 %, and lactose at less than 1 %, by weight, are not considered as other constituents of lactic origin.