



COMMISSION OF THE EUROPEAN COMMUNITIES

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2004/0242 (CNS)

Proposal for a

COUNCIL REGULATION

applying a scheme of generalised tariff preferences

(presented by the Commission)

EXPLANATORY MEMORANDUM

1. Context

Council Regulation (EC) No 2501/2001 of 10 December 2001¹ applying a multiannual scheme of generalised tariff preferences will expire on 31 December 2005. In July 2004, the Commission adopted guidelines on the role of the GSP for the next ten-year period 2006 to 2015². This memorandum explains the context and provisions of the draft proposal for the implementing regulation.

In 1994, the previous guidelines³ for the ten-year period 1994-2005 and their implementing regulations introduced a number of important changes such as tariff modulation according to product sensitivity, graduation and special incentive schemes. In 2001, a special arrangement for the Least Developed Countries was introduced, for an unlimited period of time. Experience has shown that some of these features work well in practise and should be continued while, on the other hand, it would seem necessary to adjust some of the measures in light of experience gained.

The Community has granted trade preferences to developing countries in the framework of its GSP since 1971. Trade policy plays a key role in the EU's relations with the rest of the world. The GSP scheme is part of that policy and must be consistent with and consolidate the objectives of development policy. To this end, this scheme must also be compatible with the Doha Development Agenda. A key priority is to help developing countries to benefit from globalisation, in particular by linking trade and sustainable development.

2. Consultation of interested parties

A wide number of interest groups have expressed their view and made their own observations and recommendations on the future of the GSP. The Council has presented its conclusions to the Communication on the ten-year guidelines and the European Parliament and European Economic and Social Committee have similarly expressed their opinions on the guidelines. A civil society dialogue was conducted in July 2004. Trade unions and various professional associations have expressed their views. Beneficiary countries of the GSP have been active in bringing forward their views. Owing to the specialised statistics required, impact assessments have been conducted internally.

3. Budgetary implications

The regulation does not incur costs charged to the EC budget. Its application does, however, entail loss of customs revenue. The annual loss of customs revenue resulting from the draft regulation is estimated to be EUR 2,2 billion. The proposed regulation entails some changes with respect to the current one. These relate to the graduation mechanism, a new special arrangement for sustainable development (merging three previous arrangements) and changes to the product coverage. It is not expected that these changes would mean a significant change in loss of revenue compared to the present situation.

¹ OJ L 346 of 31.12.2001, p. 1.

² COM(2004) 461 final.

³ COM(1994) 212 final.

4. Explanation of the provisions

Simplification has been achieved through a reduction in the number of arrangements, from five to three and in particular by the introduction of a single incentive arrangement in place of the three special schemes for the protection of labour rights, of the environment and to combat drug production and trafficking. Thus the proposed scheme consists of a general arrangement, a special incentive arrangement for sustainable development and good governance and a special arrangement for the least developed countries (“EBA – Everything But Arms”).

Further simplification will be achieved in time by removing from the list of beneficiaries those countries that enjoy preferential access to the Community market under the terms of an agreement, usually a free-trade agreement (FTA). The Community would ensure that no country would lose as a result of this transformation because benefits for any particular product which previously received GSP treatment would be consolidated into the FTA in question.

As under the current scheme, preferences shall continue being differentiated according to the sensitivity of products. The regulation maintains the current flat rate reduction of 3,5 percentage points for sensitive products and 100% for non-sensitive products. However, it enlarges the scope of the scheme by introducing new products in the general arrangement and by introducing a generous special incentive scheme. The EBA arrangement maintains its global coverage of everything but arms while the two other arrangements incorporate new - mainly agricultural and fishery - products.

The current GSP Regulation provides for two special incentive arrangements for the protection of labour rights and the environment. These arrangements should be incorporated into a broader scheme in order to reflect the integral nature of the concept of sustainable development.

It is universally recognised that sustainable development involves a variety of aspects, such as respect of fundamental human and labour rights, good governance and environmental protection. Interrelationship among these elements has been expressed, in particular, in multiple international conventions and instruments such as the UN Declaration on the Right to Development of 1986, the Rio Declaration on Environment and Development of 1992, the Vienna Declaration and Programme of Action of 1993, the UN Agenda for Development of 1997, the ILO Declaration on Fundamental Principles and Rights at Work of 1998, the UN Millennium Declaration of 2000 and the Johannesburg Declaration of Sustainable Development of 2002. In addition, the fight against drugs is a shared responsibility to all countries.

One element in promoting sustainable development is to improve the economic situation in developing countries, in particular in those which are less integrated into the international trading system and which lack diversification of their economies. Consequently, developing countries which are most vulnerable and which through the ratification and effective implementation of the basic conventions on human and labour rights and the protection of the environment and good governance assume special burdens and responsibilities should benefit from additional tariff preferences under the GSP scheme. Conversely, high income countries and countries with a relatively high degree of diversification and trade integration are in a different position as they are deemed to have the resources allowing them to pursue sustainable development policies without additional assistance. The special incentive

arrangement for sustainable development and good governance therefore targets those developing countries most in need.

The additional preferences are immediately granted to developing countries that have ratified and effectively implemented the 16 core conventions on human and labour rights and 7 of the conventions related to good governance and the protection of the environment. At the same time beneficiary countries are committing themselves to ratifying and effectively implementing the international conventions which they have not yet ratified.

The 16 conventions on human and labour rights have been selected as they incorporate universal standards and reflect rules of customary international law and they form the core basis of the concept of sustainable development. The remaining conventions reflect basic global standards aiming at the effective implementation of policies geared to sustainable development.

The relevant conventions are also those with mechanisms that the relevant international organisations can use to regularly evaluate how effectively they have been implemented. The Commission will take into account these evaluations before deciding which of the applicant countries will be selected to benefit from the incentive scheme. Based on the applications from developing countries the Commission will later produce a list of the beneficiaries under the arrangement.

In addition to targeting GSP on countries through the graduation mechanism as described below, measures have been adopted to dampen the shock when the United Nations removes a country from the list of LDCs, in the form of a transition period for gradual withdrawal of a country from the special GSP, the Everything-But-Arms arrangement. At present, the country in question automatically loses all the GSP advantages it enjoyed as an LDC. The new mechanism allows for a gradual removal of a country from the EBA arrangement.

Graduation shall be applied to groups of products from countries that are competitive on the Community market and no longer need the GSP to boost their exports. Graduation is not a penalty, it is a sign that the GSP has successfully performed its function, at least in relation to the countries and products in question. In this way, graduation is very closely linked to the economic competitiveness of the beneficiary countries. The GSP thus focuses on the countries most in need and helps them play a greater role in international trade. For the other beneficiary countries, graduation brings about greater share of the benefits of GSP.

Essential changes have been made to the graduation mechanism to make it simpler. The current criteria (share of preferential imports, development index and export-specialisation index) have been replaced with a single straightforward criterion: share of the Community market, expressed as a share of preferential imports. Groups of products are defined by reference to the “sections” in the Combined Nomenclature. As only those countries that are competitive for all the products in a section are graduated, small beneficiary countries have not been graduated solely on the basis of a few competitive products in a section.

Graduation should also play an important role in regulating trade flows for textile products and clothing, following the abolition of MFA quotas on 31 December 2004.

The new GSP with a graduation mechanism targeted on the most competitive countries will mean that most beneficiaries will be granted preferences without any restrictions other than compliance with the relevant GSP rules. The GSP temporary withdrawal provisions and the

safeguard clause will take account of this new situation. Even though they will still be for use in exceptional circumstances only, those provisions will be made more credible and the way they are used more flexible, in particular in case of unfair trading practices.

As soon as the regulation applies, the Commission will assess its impact on the outermost regions of the EU.

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THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 133 thereof,

Having regard to the proposal from the Commission⁴,

Having regard to the opinion of the European Parliament⁵,

Having regard to the Opinion of the European Economic and Social Committee⁶,

Whereas:

- (1) Since 1971, the Community has granted trade preferences to developing countries, in the framework of its scheme of generalised tariff preferences.
- (2) The Community's common commercial policy must be consistent with and consolidate the objectives of development policy, in particular the eradication of poverty and the promotion of sustainable development and good governance in the developing countries. It must comply with the WTO requirements, and in particular with the GATT Enabling clause of 1979⁷.
- (3) A communication⁸ from the Commission to the Council, the European Parliament and the European Economic and Social Committee of 7 July 2004 sets out the guidelines for the application of the scheme of generalised tariff preferences for the period 2006 to 2015.
- (4) The first regulation implementing these guidelines should apply from 1 July 2005 until 31 December 2008.
- (5) The scheme should consist of a general arrangement granted to all the beneficiary countries and territories and two special arrangements taking into account the various development needs of similar-situated developing countries.

⁴ OJ C [...], [...], p. [...].

⁵ OJ C [...], [...], p. [...].

⁶ OJ C [...], [...], p. [...].

⁷ « Differential and More Favourable Treatment, Reciprocity and Fuller Participation of Developing Countries », GATT Decision of 28 November 1979 (L/4903).

⁸ COM(2004) 461 final.

- (6) The general arrangement should be granted to all beneficiary countries unless they are classified by the World Bank as a high-income country and if they are not sufficiently diversified in their exports.
- (7) The special arrangement for sustainable development and good governance is based on an integral concept of sustainable development as recognized by international conventions and instruments such as the UN Declaration on the Right to Development of 1986, the Rio Declaration on Environment and Development of 1992, the ILO Declaration on Fundamental Principles and Rights at Work of 1998, the UN Millennium Declaration of 2000 and the Johannesburg Declaration on Sustainable Development of 2002. Consequently, developing countries which due to a lack of diversification and insufficient integration into the international trading system are vulnerable while assuming special burdens and responsibilities due to the ratification and effective implementation of core international conventions on human and labour rights, environmental protection and good governance should benefit from additional tariff preferences. These preferences are designed to promote further economic growth and thereby to respond positively to the need for sustainable development. Under this arrangement tariffs are therefore suspended for the beneficiary countries.
- (8) The Commission will monitor the effective implementation of the international conventions in accordance with the respective mechanisms thereunder and it will assess the relationship between additional tariff preferences and the promotion of sustainable development.
- (9) The special arrangement for the least developed countries should continue granting duty-free access to products originating in the least developed countries, as recognized and classified by the United Nations. For a country no longer classified by the United Nations as a least developed country a transitional period should be established to alleviate any adverse effects caused by removal of the tariff preferences granted under this arrangement.
- (10) Preferences should continue being differentiated according to the sensitivity of products, differentiating between non-sensitive and sensitive products, to take into account the situation of the sectors manufacturing the same products in the Community.
- (11) Tariff duties on non-sensitive products should continue to be suspended, while duties on sensitive products should enjoy a tariff reduction to ensure a satisfactory utilisation rate while at the same time taking into account the situation of the respective Community industries.
- (12) Such reduction should be sufficiently attractive in order to motivate traders to use the opportunities offered by the scheme. As far as ad valorem duties are concerned, the reduction should therefore be a flat rate of 3,5 percentage points of the most favoured nation (MFN) duty rate. Specific duties should be reduced by 30 %. Where duties specify a minimum duty, that minimum duty should not apply.
- (13) Where preferential duty rates, calculated in accordance with Regulation (EC) No 2501/2001 of 10 December 2001 applying a scheme of generalised tariff preferences

for the period from 1 January 2002 to 31 December 2004⁹, provide a higher tariff reduction, they should continue to apply so as not to derive beneficiary countries of benefits granted under an earlier scheme.

- (14) Duties should be totally suspended where preferential treatment results in ad valorem duties of 1 % or less or in specific duties of EUR 2 or less as the cost of collecting such duties is higher than the revenue gained.
- (15) For the sake of coherence of the Community commercial policy, a beneficiary country should not benefit from both the GSP and a free trade agreement, if this agreement covers at least all the preferences provided by the present scheme for this country.
- (16) Graduation should be based on criteria related to sections of the Common Customs Tariff. The graduation of a section for a beneficiary country should be applied when the section meets the criteria for graduation during three consecutive years to increase predictability and fairness of graduation by eliminating the effect of large and exceptional variations in the import statistics.
- (17) The rules of origin, concerning the definition of the concept of originating products, the procedures and the methods of administrative cooperation related thereto, laid down in Regulation (EEC) No 2454/93¹⁰, apply to tariff preferences provided for by this regulation to ensure that the benefit of this scheme goes only to those whom the scheme is intended to benefit.
- (18) The reasons for temporary withdrawal should include serious and systematic violations of the principles laid down in the conventions listed in Annex III so as to promote the objectives of those conventions and to ensure that no beneficiary receives unfair advantage through continuous violation of those conventions.
- (19) Due to the political situation in Myanmar, temporary withdrawal of all tariff preferences in respect of imports of products originating in Myanmar should remain in force.
- (20) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission¹¹.
- (21) The regulation should exceptionally apply before its entry into force in order to allow for the timely identification of the beneficiary countries for the general arrangement and the special arrangement for sustainable development and good governance.

⁹ OJ L 346, 31.12.2001, p. 1

¹⁰ OJ L 253, 11.10.1993, p. 1.

¹¹ OJ L 184, 17.7.1999, p. 23.

HAS ADOPTED THIS REGULATION:

TITLE I

GENERAL PROVISIONS

Article 1

1. The Community scheme of generalised tariff preferences (hereafter “the scheme”) shall apply from 1 July 2005 to 31 December 2008 in accordance with this Regulation.

2. This Regulation provides for:

- (a) a general arrangement,
- (b) a special incentive arrangement for sustainable development and good governance
- (c) a special arrangement for least developed countries.

Article 2

The beneficiary countries of the arrangements referred to in points (a) and (c) of Article 1(2) are listed in Annex I.

Article 3

1. A beneficiary country shall be removed from the scheme when it has been, during three consecutive years, classified by the World Bank as a high-income country and when the five largest sections of its GSP-covered imports to the Community represent less than 75% of the total GSP-covered imports of the beneficiary country to the Community.

2. On the basis of the data available on 1st September 2004 at the time of adoption of this regulation, the Commission shall establish which beneficiary countries meet the criteria set out in paragraph 1. The removal of a country from the scheme shall take place upon entry into force of this regulation.

3. The Commission shall publish a notice in the *Official Journal of the European Union* listing the beneficiary countries which meet the condition set out in paragraph 1.

4. The Commission shall notify a beneficiary country of its removal from the list of beneficiary countries in Annex I.

5. When a beneficiary country benefits from a commercial agreement with the Community which covers at least all the preferences provided by the present scheme for this country, it is excluded from the list of beneficiary countries in Annex I.

Article 4

The products included in the arrangements referred to in points (a) and (b) of Article 1(2) are listed in Annex II.

Article 5

1. The tariff preferences provided for by this Regulation shall apply to imports of products included in the arrangements enjoyed by the beneficiary country in which they originate.

2. For the purposes of the arrangements referred to in Article 1(2) of this Regulation, the rules of origin, concerning the definition of the concept of originating products, the procedures and the methods of administrative cooperation related hereto, are laid down in Commission Regulation (EEC) No 2454/93.

3. Regional cumulation within the meaning of Regulation (EEC) No 2454/93 shall also apply where a product used in further manufacture in a country belonging to a regional group originates in another country of the group, which does not benefit from the arrangements applying to the final product, provided that both countries benefit from regional cumulation for that group.

Article 6

For the purposes of this Regulation:

- (a) «Common Customs Tariff duties» shall mean the duties specified in Part Two of Annex I to Council Regulation (EEC) No 2658/87¹², except those duties set up within the framework of tariff quotas;
- (b) “Section” shall mean any of the sections of the Common Customs Tariff as adopted by Council Regulation (EEC) No 2658/87;
- (c) “Committee” shall mean the Committee referred to in Article 26.

¹² OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 2031/2001 (OJ L 279, 23.10.2001, p. 1).

TITLE II

ARRANGEMENTS AND TARIFF PREFERENCES

SECTION 1

GENERAL ARRANGEMENT

Article 7

1. Common Customs Tariff duties on products listed in Annex II as non-sensitive products shall be entirely suspended, except for agricultural components.
2. Common Customs Tariff *ad valorem* duties on products listed in Annex II as sensitive products shall be reduced by 3,5 percentage points. For products of Section 11, this reduction shall be 20 %.
3. Where preferential duty rates, calculated in accordance with Article 7 of Regulation (EC) No 2501/2001 on Common Customs Tariff *ad valorem* duties applicable on 31 December 2005, provide a tariff reduction, for the products referred to in paragraph 2 of this Article, of more than 3,5 percentage points, these preferential duty rates shall apply.
4. Common Customs Tariff specific duties other than minimum or maximum duties on products listed in Annex II as sensitive products shall be reduced by 30 %. For products of CN code 2207, the reduction shall be 15%.
5. Where Common Customs Tariff duties on products listed in Annex II as sensitive products include *ad valorem* duties and specific duties, the specific duties shall not be reduced.
6. Where duties reduced in accordance with paragraphs 2 and 4 specify a maximum duty, that maximum duty shall not be reduced. Where such duties specify a minimum duty, that minimum duty shall not apply.
7. The tariff preferences referred to in paragraphs 1 to 4 shall not apply to products of sections in respect of which those tariff preferences have been removed, for the country of origin concerned, according to Article 13 and column C of Annex I.

SECTION 2

SPECIAL INCENTIVE ARRANGEMENT FOR SUSTAINABLE DEVELOPMENT AND GOOD GOVERNANCE

Article 8

1. Common Customs Tariff duties on all products listed in Annex II which originate in a country included in the special incentive arrangement for sustainable development and good governance shall be suspended.
2. Common Customs Tariff specific duties on products referred to in paragraph 1 shall be entirely suspended, except for products for which Common Customs Tariff duties also include *ad valorem* duties. For products of CN codes 1704 10 91 and 1704 10 99, the specific duty shall be limited to 16% of the customs value.
3. The special incentive arrangement for sustainable development and good governance shall not include for a beneficiary country products of the sections listed in column C of Annex I.

Article 9

1. The special incentive arrangement for sustainable development and good governance may be granted to a country which
 - has ratified and effectively implemented the conventions under Part A of Annex III and,
 - has ratified and effectively implemented at least seven of the conventions under Part B of Annex III and,
 - commits itself to ratify and effectively implement the conventions under Part B of Annex III which it has not yet ratified and,
 - which gives an undertaking to maintain the ratification of the conventions and their implementing legislation and measures and which accepts regular monitoring and review of its implementation record in accordance with the implementation provisions of the conventions it has ratified, and
 - is considered as a vulnerable country in accordance with paragraph 2.

In any case, the 27 conventions have to be ratified by the beneficiary countries by 31 December 2008.

2. A vulnerable country is one:

- (a) that is not classified by the World Bank as a high income country during three consecutive years, and whose five largest sections of its GSP-covered imports to the Community represent more than 75% of its total GSP-covered imports, or

- (b) whose GSP-covered imports to the Community represent less than 1% of total GSP-covered imports to the Community.

The data used are those available on 1 September 2004, as an average over three consecutive years.

3. The Commission shall keep under review the status of ratification and effective implementation of conventions under Annex III. Prior to the expiry of the application of this regulation, the Commission will present a report concerning the status of ratification of such conventions, including recommendations on whether the ratification and effective implementation of such conventions should be required in order to benefit from the future granting of the special incentive arrangement for sustainable development and good governance.

Article 10

1. The special incentive arrangement for sustainable development and good governance shall be granted if the following conditions are met :

- (a) a country or territory listed in Annex I made a request to that effect within three months after the date of publication of this Regulation, and
- (b) an examination of the request shows that the requesting country fulfils the conditions laid down in Article 9(1) and (2).

2. The requesting country shall submit its request to the Commission in writing and shall provide comprehensive information concerning ratification of the conventions referred to in Annex III, the legislation and measures to effectively implement the provisions of the conventions and its commitment to accept and fully comply with the monitoring and review mechanism envisaged in the relevant conventions and related instruments.

Article 11

1. Where the Commission receives a request accompanied by the information referred to in Article 10(2), the Commission shall examine the request. The examination shall take into account the findings of the relevant international organisations and agencies. It may ask the requesting country any questions which it considers relevant and may verify the information received with the requesting country or any natural or legal person. The Commission shall inform the requesting country of its assessments and invite it to comment.

2. The Commission shall decide, in accordance with the examination referred to in paragraph 1 and the procedure referred to in Article 27, whether to grant a requesting country the special incentive arrangement for sustainable development and good governance.

3. The Commission shall notify a requesting country of a decision taken in accordance with paragraph 2. Where a country is granted the special incentive arrangement, it shall be informed of the date on which that decision enters into force. The Commission shall publish, in the *Official Journal of the European Union*, the list of the beneficiary countries entitled to benefit from the special incentive arrangement for sustainable development and good governance.

4. Where a requesting country is not granted the special incentive arrangement, the Commission shall explain the reasons if that country so requests.

5. The Commission shall conduct all relations with a requesting country concerning the request in close coordination with the committee indicated in Article 26.

SECTION 3

SPECIAL ARRANGEMENT FOR LEAST DEVELOPED COUNTRIES

Article 12

1. Without prejudice to paragraphs 2 to 4, Common Customs Tariff duties on all products of Chapters 1 to 97 of the Harmonized System except those of Chapter 93 thereof, originating in a country that according to Annex I benefits from the special arrangement for least developed countries, shall be entirely suspended.

2. Common Customs Tariff duties on the products of tariff heading 1006 shall be reduced by 20 % on 1 September 2006, by 50 % on 1 September 2007 and by 80 % on 1 September 2008. They shall be entirely suspended as from 1 September 2009.

3. Common Customs Tariff duties on the products of tariff heading 1701 shall be reduced by 20 % on 1 July 2006, by 50 % on 1 July 2007 and by 80 % on 1 July 2008. They shall be entirely suspended as from 1 July 2009.

4. Until Common Customs Tariff duties are entirely suspended in accordance with paragraphs 2 and 3, a global tariff quota at zero duty shall be opened for every marketing year for products of tariff heading 1006 and subheading 1701 11 10 respectively, originating in the countries benefiting from this special arrangement. The initial tariff quotas for the marketing year 2001/2002 shall be equal to 2 517 tonnes, husked rice equivalent, for products of tariff heading 1006, and 74 185 tonnes, white sugar equivalent, for products of subheading 1701 11 10. For each of the following marketing years, the quotas shall be increased by 15 % over the quotas of the previous marketing year.

5. The Commission shall adopt detailed rules governing the opening and administration of the quotas referred to in paragraph 4, in accordance with the procedure referred to in Article 28. In opening and administering these quotas, the Commission shall be assisted by the management committees for the relevant common market organisations.

6. When a country is excluded by the United Nations from the list of the least developed countries, it is withdrawn from the list of the beneficiaries of this arrangement. The removal of a country from the arrangement and the establishment of a transitional period shall be decided by the Commission, in accordance with the procedure referred to in Article 27.

SECTION 4

COMMON PROVISIONS

Article 13

1. The tariff preferences referred to in Articles 7 and 8 shall be removed in respect of products originating in a beneficiary country, of a section, when the average of Community imports from that country of products included in the section concerned and covered by the arrangement enjoyed by that country exceeds 15 % of Community imports of the same products from all countries and territories listed in Annex I. over three consecutive years, on the basis of the most recent data available on 1st September 2004. For section 11 the threshold is 12,5 %.
2. The sections removed in accordance with paragraph 1 are listed in Annex I, column C.
3. The removal of sections from this scheme shall apply on entry into force of this Regulation until 31 December 2008.
4. The Commission shall notify a beneficiary country of the removal of a section.
5. Paragraph 1 does not apply to a beneficiary country for any section which represents more than 50 % of all GSP-covered imports to the Community originating from the country in question.
6. The statistical source used for the purpose of this article are the COMEXT statistics.

Article 14

1. Where the rate of an *ad valorem* duty reduced in accordance with the provisions of this Title is 1 % or less, that duty shall be entirely suspended.
2. Where the rate of a specific duty reduced in accordance with the provisions of this Title is EUR 2 or less per individual euro amount, that duty shall be entirely suspended.
3. Subject to paragraphs 1 and 2, the final rate of preferential duty calculated in accordance with this Regulation shall be rounded down to the first decimal place.

TITLE III

TEMPORARY WITHDRAWAL AND SAFEGUARD PROVISIONS

Article 15

1. The preferential arrangements provided for in this Regulation may be temporarily withdrawn, in respect of all or of certain products, originating in a beneficiary country, for any of the following reasons:

- (a) serious and systematic violations of principles laid down in the conventions listed in Annex III;
- (b) export of goods made by prison labour;
- (c) serious shortcomings in customs controls on export or transit of drugs (illicit substances or precursors), or failure to comply with international conventions on money laundering;
- (d) fraud, irregularities or systematic failure to comply or to ensure compliance with the rules of origin of products and the procedures related hereto, and to provide the administrative cooperation as required for the implementation and the control of the respect of the arrangements referred to in Article 1(2);
- (e) serious and systematic unfair trading practices which have an adverse effect to the Community industry, including those which are prohibited or actionable under the WTO Agreements, provided that a determination to that effect has been made previously by the competent WTO body and the unfair practise has not been addressed;
- (e) bis serious and systematic unfair trading practices not covered under (e) but which have adverse effects to the Community interest and can not be addressed under (e) or Article 20;
- (f) serious and systematic infringements of the objectives of regional fishery organizations or arrangements to which the Community is a Member concerning the conservation and management of fishery resources;

2. The administrative cooperation referred to in paragraph 1(d) requires, *inter alia* that a beneficiary country:

- (a) communicates to the Commission and updates the information necessary for the implementation of the rules of origin and the control of respect thereof;
- (b) assists the Community by carrying out, on request of the customs authorities of Member States, subsequent verification of origin and communicates its results in time;

- (c) assists the Community by allowing the Commission, in coordination and close cooperation with the competent authorities of the Member States, to conduct Community administrative and investigative cooperation missions in that country, in order to verify the authenticity of documents or the accuracy of information relevant for granting the benefit of the arrangements referred to in Article 1(2);
- (d) carries out or arranges for appropriate inquiries to identify and prevent contravention of the rules of origin;
- (e) complies or ensures compliance with the rules of origin in respect of regional cumulation, within the meaning of Regulation No 2454/93, if the country benefits therefrom.

3. Without prejudice to paragraph 1, the special incentive arrangement referred to in Title II may be temporarily withdrawn, in respect of all or certain products included in this arrangement, originating in a beneficiary country, in particular if the national legislation no longer incorporates the ratified conventions referred to in Annex III or if that legislation is not effectively implemented.

4. The preferential arrangements provided for in this Regulation shall not be withdrawn pursuant to paragraph 1(e) in respect of products which are subject to anti-dumping or countervailing measures under Regulations (EC) No 384/96 or (EC) No 2026/97, for the reasons justifying those measures.

Article 16

1. Where the Commission or a Member State receives information that may justify temporary withdrawal and where the Commission considers that there are sufficient grounds for an investigation, the Commission shall inform the Committee.
2. The Commission may decide, in accordance with the procedure referred to in Article 28, to initiate an investigation.

Article 17

1. Where the Commission decides to initiate an investigation, it shall publish a notice in the *Official Journal of the European Union* announcing the investigation, and notify the beneficiary country concerned thereof. The notice shall provide a summary of the information received and state that any useful information may be sent to the Commission. It shall specify the period within which interested parties may make their views known in writing.
2. The Commission shall provide the beneficiary country concerned with every opportunity to cooperate in the investigation.
3. The Commission shall seek all information it considers necessary and may verify the information received with economic operators and the beneficiary country concerned. The available assessments, comments, decisions, recommendations and conclusions of the various supervisory bodies of the UN, the ILO and other competent international organizations, shall serve as the point of departure for the investigation as to whether temporary withdrawal is justified for the reason referred to in point (a) of Article 15(1).

4. The Commission may be assisted by officials of the Member State on whose territory verification might be sought, if that Member State so requests.
5. Where information requested by the Commission is not provided within a reasonable period or the investigation is significantly impeded, findings may be made on the basis of the facts available.
6. The investigation should be completed within a year. The Commission may extend this period, in accordance with the procedure referred to in Article 28.

Article 18

1. The Commission shall submit a report on its findings to the Committee.
2. Where the Commission considers that the findings do not justify temporary withdrawal, it shall decide, in accordance with the procedure referred to in Article 28, to terminate the investigation. In that case, the Commission shall publish a notice in the *Official Journal of the European Union*, announcing the termination of the investigation and setting out its main conclusions.
3. Where the Commission considers that the findings justify temporary withdrawal for the reason referred to in point (a) of Article 15(1), it shall decide, in accordance with the procedure laid down in Article 28, to monitor and evaluate the situation in the beneficiary country concerned for a period of six months. The Commission shall notify this decision to the beneficiary country concerned and shall publish a notice in the *Official Journal of the European Union*, announcing that it intends to submit a proposal to the Council for temporary withdrawal, unless, before the end of the period, the beneficiary country concerned made a commitment to take the measures necessary to conform, in a reasonable period of time, with the conventions referred to in Annex III.
4. Where the Commission considers temporary withdrawal to be necessary, it shall submit an appropriate proposal to the Council, which shall decide within 30 days by a qualified majority.
5. Where at the end of the period referred to in paragraph 3, the Commission finds that the beneficiary country concerned has not made the required commitment, and where it considers temporary withdrawal necessary, it shall submit an appropriate proposal to the Council, which shall decide within 30 days by a qualified majority. Where the Council decides on temporary withdrawal, such decision shall enter into force six months after it was taken, unless it is decided before then that the reasons justifying it no longer prevail.

Article 19

1. After informing the Committee, the Commission may suspend the preferential arrangements provided for in this Regulation in respect of all or of certain products, originating in a beneficiary country:
 - (a) where it considers that there is sufficient evidence that temporary withdrawal is justified for the reasons referred to in point (d) of Article 15(1), or

(b) where imports under these arrangements massively exceed the usual levels of production and export capacity of that country.

2. Member States shall communicate to the Commission all relevant information that may justify suspension of preferences.

3. Where the Commission considers that there is sufficient evidence that the conditions for suspension are met, it shall take all appropriate measures as quickly as possible.

4. The period of suspension shall be limited to three months and may be renewed once. The Commission may extend this period, in accordance with the procedure referred to in Article 28.

Article 20

1. Where a product originating in a beneficiary country is imported on terms which cause, or threaten to cause, serious difficulties to a Community producer of like or directly competing products, normal Common Customs Tariff duties on that product may be reintroduced at any time at the request of a Member State or on the Commission's initiative.

2. Where the Commission decides to initiate an investigation, it shall publish a notice in the *Official Journal of the European Union* announcing the investigation. The notice shall state that any useful information should be sent to the Commission. It shall specify the period within which interested parties may make their views known in writing.

3. In examining whether there are serious difficulties, the Commission shall take account, *inter alia*, of the following factors concerning Community producers where the information is available:

- market share,
- production,
- stocks,
- production capacity,
- bankruptcies,
- profitability,
- capacity utilisation,
- employment,
- imports,
- prices.

4. The Commission shall take a decision within 30 working days after consulting the Committee.

5. Where exceptional circumstances requiring immediate action make an investigation impossible, the Commission may, after informing the Committee, take any preventive measure which is strictly necessary.

Article 21

Where imports of products included in Annex I to the EC Treaty cause, or threaten to cause, serious disturbance to Community markets or their regulatory mechanisms, the Commission may suspend the preferential arrangements in respect of the products concerned after informing the management committee for the relevant common market organisation.

Article 22

1. The Commission shall inform the beneficiary country concerned of any decision taken in accordance with Articles 19, 20 or 21 before it becomes effective. The Commission shall also notify the Council and the Member States thereof.

2. Any Member State may refer a decision taken in accordance with Articles 19, 20 or 21 to the Council within ten days. The Council, acting by qualified majority, may adopt a different decision within 30 days.

Article 23

Nothing in this Title shall affect the application of safeguard clauses adopted as part of the common agricultural policy under Article 37 of the Treaty, or as part of the common trade policy under Article 133 of the Treaty, or any other safeguard clauses which may be applied.

TITLE IV

PROCEDURAL PROVISIONS

Article 24

The Commission shall adopt changes to the Annexes of this Regulation made necessary by:

- (a) amendments to the Combined Nomenclature or
- (b) by changes in the international status or classification of countries or territories in accordance with the procedure referred to in Article 28;
- (c) a commercial agreement with a beneficiary country providing at least an equivalent preferential access to the market of the Community as the arrangement referred to in Section 1 of Title II.

Article 25

1. Within six weeks of the end of each quarter, Member States shall send the Statistical Office of the European Communities their statistical data on products admitted for free circulation during that quarter under the tariff preferences provided for in this Regulation. These data, supplied by reference to Combined Nomenclature codes and, where applicable, TARIC codes, shall show, by country of origin, values, quantities and any supplementary units required in accordance with the definitions in Regulation (EC) No 1172/95¹³ and Commission Regulation (EC) No 1917/2000¹⁴.
2. In accordance with Article 308(d) of Commission Regulation (EEC) 2454/93, Member States shall forward to the Commission, at its request, details of the quantities of products admitted for free circulation under the tariff preferences provided for in this Regulation, during the previous months.
3. The Commission shall, in close cooperation with Member States, monitor the imports of products of CN code 0803 00 19, of tariff headings 0603, 1006, and 1701 and of CN codes 1604 14 11, 1604 14 18, 1604 14 90, 1604 19 39 and 1604 20 70 in order to determine whether the conditions referred to in Articles 20 and 21 are fulfilled.

Article 26

1. In implementing this Regulation, the Commission shall be assisted by a Generalised Preferences Committee, composed of representatives of the Member States and chaired by the representative of the Commission.
2. The Committee may examine any matter relating to the application of this Regulation raised by the Commission or at the request of a Member State.
3. The Committee shall examine the effects of the Community scheme of generalised tariff preferences, on the basis of a report from the Commission covering the period 1 July 2005 to 31 December 2008. This report shall cover all preferential arrangements referred to in Article 1(2).
4. The Committee shall adopt its rules of procedure.

Article 27

1. Where reference is made to this Article, Articles 5 and 7 of Decision 1999/468/EC shall apply.
2. The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at 3 months.

¹³ OJ L 118, 25.5.1995, p. 10. Regulation as last amended by Regulation (EC) No 1882/2003 (OJ L 284, 31.10.2003, p. 1).

¹⁴ OJ L 229, 9.9.2000, p. 14. Regulation as amended by Regulation (EC) No 1669/2001 (OJ L 224, 21.8.2001, p. 3).

Article 28

Where reference is made to this Article, Articles 3 and 7 of Decision 1999/468/EC shall apply.

TITLE V

FINAL PROVISIONS

Article 29

Council Regulation (EC) No 552/97 of 24 March 1997 temporarily withdrawing access to generalised tariff preferences from the Union of Myanmar¹⁵, which refers to Council Regulations (EC) No 3281/94¹⁶ and (EC) No 1256/96¹⁷, shall be considered to refer to the corresponding provisions of this Regulation.

Article 30

1. This Regulation shall enter into force on 1 July 2005. Council Regulation (EC) No 2501/2001 shall be repealed by 30 June 2005.
2. Articles 3 (2) and 8 to 11 shall apply from the date of publication of this Regulation in the Official Journal of the European Union.
3. This Regulation shall apply until 31 December 2008. This date shall not apply to the special arrangements for least developed countries, nor, to the extent that they are applied in conjunction with those arrangements, to any other provisions of this Regulation.

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

Done at Brussels,

For the Council
The President

¹⁵ OJ L 85, 27.3.1997, p. 8.

¹⁶ OJ L 348, 31.12.1994, p. 1. Regulation as last amended by Regulation (EC) No 2820/198 (OJ L 357, 30.12.1998, p. 1).

¹⁷ OJ L 160, 29.6.1996, p. 1. Regulation as amended by Regulation (EC) No 2448/96 (OJ L 333, 21.12.1996, p. 12).

ANNEX I

BENEFICIARY COUNTRIES¹⁸ AND TERRITORIES OF THE COMMUNITY'S SCHEME OF GENERALISED TARIFF PREFERENCES

| | |
|----------|--|
| Column A | code according to the nomenclature of countries and territories for the external trade statistics of the Community |
| Column B | name of country |
| Column C | sections in respect of which tariff preferences have been removed for the beneficiary country concerned (Article 13) |
| Column D | countries included in the special arrangements for least developed countries (Article 12) |

| A | B | C | D |
|----|----------------------|---|---|
| AE | United Arab Emirates | | |
| AF | Afghanistan | | X |
| AG | Antigua and Barbuda | | |
| AI | Anguilla | | |
| AM | Armenia | | |
| AN | Netherlands Antilles | | |
| AO | Angola | | X |
| AQ | Antarctica | | |
| AR | Argentina | | |
| AS | American Samoa | | |
| AW | Aruba | | |
| AZ | Azerbaijan | | |
| BB | Barbados | | |
| BD | Bangladesh | | X |
| BF | Burkina Faso | | X |
| BH | Bahrain | | |
| BI | Burundi | | X |
| BJ | Benin | | X |
| BM | Bermuda | | |
| BN | Brunei Darussalam | | |
| BO | Bolivia | | |
| BR | Brazil | S-4 Prepared foodstuffs ; beverages, spirits and vinegar ; tobacco and manufactured tobacco substitutes. | |
| | | S-9 Wood and articles of wood ; wood charcoal ; cork and articles of cork ; manufactures of straw, of esparto or of other plaiting materials ; basketware and wickerwork. | |

¹⁸ The list may include countries which are temporarily suspended from the EU GSP or have not complied with the administrative cooperation requirements, which are a pre-condition for goods to be granted the benefit of tariff preferences. If in doubt, contact the Commission or the competent authorities of the country.

| | | | |
|----|---|--|---|
| BS | Bahamas | | |
| BT | Bhutan | | X |
| BV | Bouvet Island | | |
| BW | Botswana | | |
| BY | Belarus | | |
| BZ | Belize | | |
| CC | Cocos Islands (or Keeling Islands) | | |
| CD | Congo, Democratic Republic of | | X |
| CF | Central African Republic | | X |
| CG | Congo | | |
| CI | Côte d'Ivoire | | |
| CK | Cook Islands | | |
| CL | Chile | | |
| CM | Cameroon | | |
| CN | China, People's Republic of | S-6 Products of the chemical or allied industries. | |
| | | S-7 Plastics and articles thereof ; rubber and articles thereof. | |
| | | S-8 Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut). | |
| | | S-9 Wood and articles of wood ; wood charcoal ; cork and articles of cork ; manufactures of straw, of esparto or of other plaiting materials ; basketware and wickerwork. | |
| | | S-10 Pulp of wood or of other fibrous cellulosic material ; recovered (waste and scarp) paper or paperboard ; paper and paperboard and articles thereof. | |
| | | S-11 Textiles and textile articles. | |
| | | S-12 Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof ; prepared feathers and articles made therewith ; artificial flowers ; articles of human hair. | |
| | | S-13 Articles of stone, plaster, cement, asbestos, mica or similar materials ; ceramic products ; glass and glassware.. | |
| | | S-14 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof ; imitation jewellery ; coins. | |
| | | S-15 Base metals and articles of base metal. | |
| | | S-16 Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles. | |
| | | S-17 Vehicles, aircraft, vessels and associated transport equipment. | |
| | | S-18 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus ; clocks and watches ; musical instruments ; parts and accessories thereof. | |
| | S-20 Miscellaneous manufactured articles. | | |
| CO | Colombia | | |
| CR | Costa Rica | | |
| CU | Cuba | | |
| CV | Cape Verde | | X |
| CX | Christmas Islands | | |
| DJ | Djibouti | | X |
| DM | Dominica | | |
| DO | Dominican Republic | | |
| DZ | Algeria | S-5 Mineral products. | |
| EC | Ecuador | | |
| EG | Egypt | | |

| | | | |
|----|--|---|---|
| ER | Eritrea | | X |
| ET | Ethiopia | | X |
| FJ | Fiji | | |
| FK | Falklands Islands | | |
| FM | Micronesia, Federated States of | | |
| GA | Gabon | | |
| GD | Grenada | | |
| GE | Georgia | | |
| GH | Ghana | | |
| GI | Gibraltar | | |
| GL | Greenland | | |
| GM | Gambia | | X |
| GN | Guinea | | X |
| GQ | Equatorial Guinea | | X |
| GS | South Georgia and South Sandwich Islands | | |
| GT | Guatemala | | |
| GU | Guam | | |
| GW | Guinea-Bissau | | X |
| GY | Guyana | | |
| HM | Heard Island and McDonald Islands | | |
| HN | Honduras | | |
| HT | Haiti | | X |
| ID | Indonesia | S-3 Animal or vegetable fats and oils and their cleavage products ; prepared edible fats ; animal or vegetable waxes. | |
| | | S-9 Wood and articles of wood ; wood charcoal ; cork and articles of cork ; manufactures of straw, of esparto or of other plaiting materials ; basketware and wickerwork. | |
| IN | India | S-14 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof ; imitation jewellery ; coins. | |
| IO | British Indian Ocean Territory | | |
| IQ | Iraq | | |
| IR | Iran, Islamic Republic of | | |
| JM | Jamaica | | |
| JO | Jordan | | |
| KE | Kenya | | |
| KG | Kyrgyzstan | | |
| KH | Cambodia | | X |
| KI | Kiribati | | X |
| KM | Comoros | | X |
| KN | St Kitts and Nevis | | |
| KW | Kuwait | | |
| KY | Cayman Islands | | |
| KZ | Kazakhstan | | |

| | | | |
|----|----------------------------------|---|---|
| LA | Lao People's Democratic Republic | | X |
| LB | Lebanon | | |
| LC | St Lucia | | |
| LK | Sri Lanka | | |
| LR | Liberia | | X |
| LS | Lesotho | | X |
| LY | Libyan Arab Jamahiriya | | |
| MA | Morocco | | |
| MD | Moldova, Republic of | | |
| MG | Madagascar | | X |
| MH | Marshall Islands | | |
| ML | Mali | | X |
| MM | Myanmar | | X |
| MN | Mongolia | | |
| MO | Macao | | |
| MP | Northern Mariana Islands | | |
| MR | Mauritania | | X |
| MS | Montserrat | | |
| MU | Mauritius | | |
| MV | Maldives | | X |
| MW | Malawi | | X |
| MX | Mexico | | |
| MY | Malaysia | S-3 Animal or vegetable fats and oils and their cleavage products ; prepared edible fats ; animal or vegetable waxes. | |
| MZ | Mozambique | | X |
| NA | Namibia | | |
| NC | New Caledonia | | |
| NE | Niger | | X |
| NF | Norfolk Island | | |
| NG | Nigeria | | |
| NI | Nicaragua | | |
| NP | Nepal | | X |
| NR | Nauru | | |
| NU | Niue Island | | |
| OM | Oman | | |
| PA | Panama | | |
| PE | Peru | | |
| PF | French Polynesia | | |
| PG | Papua New Guinea | | |
| PH | Philippines | | |
| PK | Pakistan | | |
| PM | St Pierre and Miquelon | | |
| PN | Pitcairn | | |

| | | | |
|----|--------------------------------------|--|---|
| PW | Palau | | |
| PY | Paraguay | | |
| QA | Qatar | | |
| RU | Russian Federation | S-15 Base metals and articles of base metal. | |
| RW | Rwanda | | X |
| SA | Saudi Arabia | | |
| SB | Solomon Islands | | X |
| SC | Seychelles | | |
| SD | Sudan | | X |
| SH | Santa Helena | | |
| SL | Sierra Leone | | X |
| SN | Senegal | | X |
| SO | Somalia | | X |
| SR | Suriname | | |
| ST | São Tomé and Príncipe | | X |
| SV | El Salvador | | |
| SY | Syrian Arab Republic | | |
| SZ | Swaziland | | |
| TC | Turks and Caicos Islands | | |
| TD | Chad | | X |
| TF | French Southern territories | | |
| TG | Togo | | X |
| TH | Thailand | S-14 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof ; imitation jewellery ; coins. S-17 Vehicles, aircraft, vessels and associated transport equipment. | |
| TJ | Tajikistan | | |
| TK | Tokelau | | |
| TL | Timor-Leste | | X |
| TM | Turkmenistan | | |
| TN | Tunisia | | |
| TO | Tonga | | |
| TT | Trinidad and Tobago | | |
| TV | Tuvalu | | X |
| TZ | Tanzania (United Republic of) | | X |
| UA | Ukraine | | |
| UG | Uganda | | X |
| UM | United States Minor outlying islands | | |
| UY | Uruguay | | |
| UZ | Uzbekistan | | |
| VC | St Vincent and the Grenadines | | |

| | | | |
|----|-----------------------------|--|---|
| VE | Venezuela | | |
| VG | Virgin Islands (British) | | |
| VI | Virgin Islands (USA) | | |
| VN | Viet Nam | S-12 Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof ; prepared feathers and articles made therewith ; artificial flowers ; articles of human hair. | |
| VU | Vanuatu | | X |
| WF | Wallis and Futuna | | |
| WS | Samoa | | X |
| YE | Yemen | | X |
| YT | Mayotte | | |
| ZA | South Africa | S-17 Vehicles, aircraft, vessels and associated transport equipment. | |
| ZM | Zambia | | X |
| ZW | Zimbabwe | | |

ANNEX II

LIST OF PRODUCTS INCLUDED IN THE ARRANGEMENTS REFERRED TO IN ARTICLE 1(2)(A) AND (B)

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the description of products is to be considered as indicative, the tariff preferences being determined by the CN codes. Where ex CN codes are indicated, the tariff preferences are to be determined by the CN code and the description together. Entry of products marked with an asterisk is subject to the conditions laid down in the relevant Community provisions.

Products included in the general arrangement (Article 7) and in the special incentive arrangement for sustainable development and good governance (Article 8). These products are listed either NS (non-sensitive in the meaning of Article 7(1)) or S (sensitive in the meaning of Article 7(2)). For reasons of simplification, products are listed in groups. These may include products for which Common Customs Tariff duties are exempted or suspended.

| CN Code | Description | Sensitivity/ Non Sensitivity |
|------------|--|------------------------------------|
| 0101 10 90 | Live asses and other | S |
| | Live horses other than pure-bred breeding animals: | |
| 0101 90 19 | Other than for slaughter | S |
| 0101 90 30 | Live asses | S |
| 0101 90 90 | Live mules and hinnies | S |
| 0104 20 10 | Live pure-bred breeding goats * | S |
| 0106 19 10 | Live domestic rabbits | S |
| 0106 39 10 | Live pigeons | S |
| 0205 00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen | S |
| 0206 80 91 | Edible offal of horses, asses, mules or hinnies, fresh or chilled, other than for the manufacture of pharmaceutical products | S |

| | | |
|-------------------------|--|----|
| 0206 90 91 | Edible offal of horses, asses, mules or hinnies, frozen, other than for the manufacture of pharmaceutical products | S |
| | Livers, frozen: | |
| 0207 14 91 | Of fowls of the species (<i>Gallus domesticus</i>) | S |
| 0207 27 91 | Of turkeys | S |
| 0207 36 89 | Of ducks, geese or guinea fowls | S |
| | Other meat and edible meat offal, fresh, chilled or frozen: | |
| 0208 10 | Of rabbits or hares | S |
| 0208 20 00 | Frogs' legs | NS |
| 0208 30 00 | Of primates | S |
| 0208 40 00 | Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | S |
| 0208 50 | Of reptiles (including snakes and turtles) | S |
| ex 0208 90 | Other, excluding products of 0208 90 55 | S |
| | Meat other than of swine and bovine animals, including edible flours and meals of meat or meat offal: | |
| 0210 99 10 | Of horses, salted, in brine or dried | S |
| 0210 99 59 | Offal of bovine animals other than thick skirt and thin skirt | S |
| 0210 99 60 | Offal of sheep and goats | S |
| 0210 99 80 | Offal other than poultry liver | S |
| Chapter 3 ¹⁹ | FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES | S |
| 0301 10 90 | Ornamental saltwater fish | NS |

¹⁹ For products of CN code 0306 13, the duty shall be 3,6% under the special incentive arrangement for sustainable development and good governance.

| | | |
|------------|--|----|
| 0403 10 51 | Yoghurt, flavoured or containing added fruit, nuts or cocoa | S |
| 0403 10 53 | | S |
| 0403 10 59 | | S |
| 0403 10 91 | | S |
| 0403 10 93 | | S |
| 0403 10 99 | | S |
| 0403 90 71 | Buttermilk, curdled milk and cream; kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa | S |
| 0403 90 73 | | S |
| 0403 90 79 | | S |
| 0403 90 91 | | S |
| 0403 90 93 | | S |
| 0403 90 99 | | S |
| ex 0405 20 | Dairy spreads, excluding products of 0405 20 90 | S |
| 0407 00 90 | Birds' eggs, in shell, fresh, preserved or cooked other than of poultry | S |
| 0409 00 00 | Natural honey ²⁰ | S |
| 0410 00 00 | Edible products of animal origin, not elsewhere specified or included | S |
| 0509 00 90 | Natural sponges of animal origin, other than raw | S |
| Chapter 6 | LIVE TREES AND OTHER PLANTS; BULBS, ROOTS, AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE | S |
| 0604 91 41 | Conifer branches of Nordmann's firs (<i>Abies nordmanniana</i> (Stev.) Spach) and of noble firs (<i>Abies procera</i> Rehd.) | NS |
| 0701 | Potatoes, fresh or chilled | S |
| 0703 10 | Onions and shallots, fresh or chilled | S |
| 0703 90 00 | Leeks and other alliaceous vegetables, fresh or chilled | S |

²⁰ For this products, the arrangement referred to in Section 1 does not apply.

| | | |
|---------------|--|---|
| 0704 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas , fresh or chilled | S |
| 0705 | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled | S |
| 0706 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled | S |
| ex 0707 00 05 | Cucumber, fresh or chilled, from 16 May to 31 October | S |
| 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled | S |
| | Other vegetables, fresh or chilled: | |
| ex 0709 10 00 | Globe artichokes, from 1 July to 31 October | S |
| 0709 20 00 | Asparagus | S |
| 0709 30 00 | Aubergines (egg-plants) | S |
| 0709 40 00 | Celery other than celeriac | S |
| 0709 51 00 | Mushrooms | S |
| 0709 59 | | S |
| 0709 59 10 | Chanterelles | S |
| 0709 60 10 | Sweet peppers | S |
| 0709 60 99 | Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , other than sweet peppers | S |
| 0709 70 00 | Spinach, New Zealand spinach and orache spinach (garden spinach) | S |
| 0709 90 10 | Salad vegetables, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.) | S |
| 0709 90 20 | Chard (or white beet) and cardoons | S |
| 0709 90 31 | Olives, for uses other than the production of oil * | S |
| 0709 90 40 | Capers | S |
| 0709 90 50 | Fennel | S |
| 0709 90 70 | Courgettes | S |
| 0709 90 90 | Other | S |

| | | |
|------------|---|----|
| ex 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen ²¹ | S |
| ex 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, excluding products of 0711 20 90 | S |
| ex 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives and products of 0712 90 19 | S |
| 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split: | S |
| 0714 20 10 | Sweet potatoes, fresh, whole, intended for human consumption* | NS |
| 0714 20 90 | Sweet potatoes other than fresh, whole, intended for human production | S |
| 0714 90 90 | Jerusalem artichokes and similar roots and tubers with high inulin content; sago pith | NS |
| | Other nuts, fresh or dried, whether or not shelled or peeled: | |
| 0802 11 90 | Almonds in shell, other than bitter | S |
| 0802 12 90 | Almonds shelled, other than bitter | S |
| 0802 21 00 | Hazelnuts or filberts (<i>Corylus</i> spp.), in shell or shelled | S |
| 0802 22 00 | | |
| 0802 31 00 | Walnuts in shell | S |
| 0802 32 00 | Walnuts shelled | S |
| 0802 40 00 | Chestnuts (<i>Castanea</i> spp.) | S |
| 0802 50 00 | Pistachios | NS |
| 0802 90 50 | Pine nuts | NS |
| 0802 90 60 | Macadamia nuts | NS |
| 0802 90 85 | Other | NS |
| 0803 00 11 | Plantains, fresh | S |

²¹ For the products of CN codes 0710 80 85, the arrangement referred to in Section 1 does not apply.

| | | |
|---------------|---|----|
| 0803 00 90 | Bananas, including plantains, dried | S |
| 0804 10 00 | Dates, fresh or dried | S |
| 0804 20 | Figs, fresh or dried | S |
| 0804 30 00 | Pineapples, fresh or dried | S |
| 0804 40 00 | Avocados, fresh or dried | S |
| | Citrus fruit, fresh or dried: | |
| ex 0805 20 | Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: from 1 March to 31 October | S |
| 0805 40 00 | Grapefruit | NS |
| 0805 50 90 | Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) | S |
| 0805 90 00 | Other | S |
| ex 0806 10 10 | Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, other than of the variety Emperor (<i>Vitis vinifera</i> c.v.) from 1 to 31 December | S |
| 0806 10 90 | Other grapes, fresh | S |
| ex 0806 20 | Dried grapes, excluding products of 0806 20 92 | S |
| 0807 11 00 | Watermelons, fresh | S |
| 0807 19 00 | Other melons, fresh | S |
| 0808 10 10 | Fresh cider apples, in bulk, from 16 September to 15 December | S |
| 0808 20 10 | Perry pears, fresh, in bulk, from 1 August to 31 December | S |
| ex 0808 20 50 | Other pears, fresh, from 1 May to 30 June | S |
| 0808 20 90 | Fresh quinces | S |
| ex 0809 10 00 | Apricots, fresh, from 1 January to 31 May and from 1 August to 31 December | S |
| 0809 20 05 | Sour cherries (<i>Prunus cerasus</i>), fresh | S |
| ex 0809 20 95 | Cherries, other than sour (<i>Prunus cerasus</i>), fresh, from 1 January to 20 May and from 11 August to 31 December | S |
| ex 0809 30 | Peaches, including nectarines, from 1 January to 10 June and from 1 October to 31 December | S |

| | | |
|---------------|--|----|
| ex 0809 40 05 | Plums, from 1 January to 10 June and from 1 October to 31 December | S |
| 0809 40 90 | Sloes | S |
| 0810 | Other fruit, fresh: | |
| ex 0810 10 00 | Strawberries, from 1 January to 30 April and from 1 August to 31 December | S |
| 0810 20 | Raspberries, blackberries, mulberries and loganberries | S |
| 0810 30 | Black-, white- or redcurrants and gooseberries | S |
| 0810 40 30 | Fruit of the species <i>Vaccinium myrtillus</i> | S |
| 0810 40 50 | Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i> | S |
| 0810 40 90 | Other fruits of the genus <i>Vaccinium</i> | S |
| 0810 50 00 | Kiwifruit | S |
| 0810 60 00 | Durians | S |
| 0810 90 95 | Other | S |
| 0811 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter ²² : | S |
| ex 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, excluding products of 0812 90 30 | S |
| 0812 90 30 | Papaws (papayas) | NS |
| | Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter: | |
| 0813 10 00 | Apricots | S |
| 0813 20 00 | Prunes | S |
| 0813 30 00 | Apples | S |
| 0813 40 10 | Peaches, including nectarines | S |

²² For the products of CN code 0811 10 90, the arrangement referred to in Section 1 does not apply.

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| 0813 40 30 | Pears, dried | S |
| 0813 40 50 | Papaws (papayas), dried | NS |
| 0813 40 95 | Other, dried | NS |
| | Mixtures of dried fruit, other than of headings 0801 to 0806: | |
| 0813 50 12 | Containing papaws, tamarinds, cashew apples, lychees, jackfruits, sapodillo, plums, passion fruit, carambola and potahaya | S |
| 0813 50 15 | Other | S |
| 0813 50 19 | Containing prunes | S |
| | Mixtures exclusively of dried nuts of headings 0801 and 0802: | |
| 0813 50 31 | Of tropical nuts | S |
| 0813 50 39 | Other | S |
| 0813 50 91 | Other mixtures not containing prunes or figs | S |
| 0813 50 99 | Other | S |
| 0814 00 00 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions | NS |
| 0901 12 00 | Coffee, not roasted, decaffeinated | S |
| 0901 21 00 | Coffee, roasted, not decaffeinated | S |
| 0901 22 00 | Coffee, roasted, decaffeinated | S |
| 0901 90 90 | Coffee substitutes containing coffee | S |
| 0902 10 00 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | NS |
| 0904 12 00 | Pepper of the genus <i>Piper</i> , crushed or ground | NS |
| 0904 20 10 | Sweet peppers, dried, neither crushed nor ground | S |
| 0904 20 90 | Crushed or ground | NS |
| 0905 00 00 | Vanilla | S |
| 0907 00 00 | Cloves (whole fruit, cloves and stems) | S |

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| 0910 20 90 | Saffron, crushed or ground | NS |
| 0910 40 | Thyme, bay leaves | S |
| 0910 91 90 | Mixtures of spices, crushed or ground | S |
| 0910 99 99 | Other spices, crushed or ground, other than mixtures | S |
| ex 1008 90 90 | Quinoa | S |
| 1105 | Flour, meal, powder, flakes, granules and pellets of potatoes | S |
| | Flour, meal and powder: | |
| 1106 10 00 | Of the dried leguminous vegetables of heading 0713 | S |
| 1106 30 | Of the products of Chapter 8 | S |
| 1108 20 00 | Inulin | S |
| ex Chapter 12 | OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER, excluding products of 1212 91 and 1212 99 20 | S |
| 1209 | Seeds, fruit and spores, of a kind used for sowing: | |
| 1209 21 00 | Lucerne (alfalfa) seed | NS |
| 1209 23 80 | Other fescue seed | NS |
| 1209 29 50 | Lupine seed | NS |
| 1209 29 80 | Other | NS |
| 1209 30 00 | Seeds of herbaceous plants cultivated principally for their flowers | NS |
| ex 1209 91 | Vegetable seeds other than products of code 1209 91 30 | NS |
| 1209 99 91 | Seeds of plants cultivated principally for their flowers, other than those of 1209 30 | NS |
| 1211 90 30 | Tonquin beans, fresh or dried, whether or not cut, crushed or powdered | NS |
| Chapter 13 | LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS | S |
| 1302 12 00 | Vegetable saps and extracts of liquorice | NS |
| 1501 00 90 | Poultry fat, other than that of heading 0209 or 1503 | S |

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| 1502 00 90 | Other fats of bovine animals, sheep or goats | S |
| 1503 00 19 | Lard stearin and oleostearin other than for industrial use | S |
| 1503 00 90 | Other | S |
| ex1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified | S |
| 1505 00 10 | Wool grease, crude | S |
| 1507 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified | S |
| 1508 | Groundnut oil and its fractions, whether or not refined, but not chemically modified | S |
| 1511 10 90 | Crude oil, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption | S |
| 1511 90 | Other | S |
| 1512 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified | S |
| 1513 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified | S |
| 1514 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified | S |
| 1515 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified | S |
| ex 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, excluding products of 1516 20 10 | S |
| 1516 20 10 | Hydrogenated castor oil, so called «opal-wax» | NS |
| 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 1516 | S |

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| 1518 00 | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 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 | S |
| 1521 90 99 | Beeswax and other insect waxes, other than raw | S |
| 1522 00 10 | Degras | S |
| 1522 00 91 | Oil foots and dregs; soapstocks | S |
| 1601 00 10 | Sausages and similar products, of meat, meat offal or blood: food preparations based on liver | S |
| | Other prepared or preserved meat, meat offal or blood: | |
| 1602 20 11 | Goose or duck liver | S |
| 1602 20 19 | | S |
| | Of swine: | |
| 1602 41 90 | Ham and cuts thereof, of swine other than domestic swine | S |
| 1602 42 90 | Shoulders and cuts thereof, of swine other than domestic swine | S |
| 1602 49 90 | Other, including mixtures, other than of domestic swine | S |
| 1602 50 31 | Of bovine animals ²³ | S |
| 1602 50 39 | | S |
| 1602 50 80 | | S |
| | Other, excluding preparations of blood of any animal: | |
| 1602 90 31 | Of game or rabbit | S |
| 1602 90 41 | Of reindeer | S |

²³ For these products, the arrangement referred to in Section 1 does not apply.

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| 1602 90 69 | Other | S |
| 1602 90 72 | | S |
| 1602 90 74 | | S |
| 1602 90 76 | | S |
| 1602 90 78 | | S |
| 1602 90 98 | | S |
| 1603 00 10 | Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates, in immediate packings of a net content of 1 kg or less | S |
| 1604 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs | S |
| 1605 | Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved | S |
| 1702 50 00 | Chemically pure fructose | S |
| 1702 90 10 | Chemically pure maltose | S |
| 1704 ²⁴ | Sugar confectionery (including white chocolate), not containing cocoa | S |
| Chapter 18 | COCOA AND COCOA PREPARATIONS | S |
| ex Chapter 19 | PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS, excluding products of 1901 20 00, 1901 90 91, 1904 | S |
| 1901 20 00 | Mixes and doughs for the preparation of bakers' wares of heading 1905 | NS |
| 1901 90 91 | Other, containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404 | NS |
| Chapter 20 | PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS except for products of CN code 2002, ex 2008 and ex 2008 70. | S |

²⁴ For products of CN codes 1704 10 91 and 1704 10 99, the specific duty shall be limited to 16% of the customs value under the special incentive arrangement for sustainable development and good governance.

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| Ex 2002 | Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid ²⁵ | S |
| ex 2008 40 | Prepared or preserved pears (except 2008 40 11, 2008 40 21, 2008 40 29 and 2008 40 39) ²⁶ | S |
| ex 2008 70 | Prepared or preserved peaches (except 2008 70 11, 2008 70 31, 2008 70 39 and 2008 7059) ²⁷ | S |
| 2008 20 19 | Pineapples containing added spirit | NS |
| 2008 20 39 | | NS |
| ex Chapter 21 | MISCELLANEOUS EDIBLE PREPARATIONS, excluding products of 2106 10, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59 | S |
| 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 | NS |
| 2102 20 19 | Other inactive yeasts | NS |
| ex Chapter 22 | BEVERAGES, SPIRITS AND VINEGAR, excluding products of 2204 10 11 to 2204 30 10, 2206 00 10 and 2208 40 | S |
| 2302 50 00 | Bran, sharps and other residues, whether or not in the form of pellets derived from the sifting, milling or other working of cereals of leguminous plants | S |
| 2307 00 19 | Other wine lees | S |
| | Vegetable materials and vegetable waste, vegetable residues and by-products, of a kind used in animal feeding, not elsewhere specified or included: | |
| 2308 00 19 | Other grape marc | S |
| 2308 00 90 | Other | NS |
| 2309 10 90 | Dog or cat food put up for retail sale, other than containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products | S |

²⁵ For these products, the arrangement referred to in Section 1 does not apply.

²⁶ For these products, the arrangement referred to in Section 1 does not apply.

²⁷ For these products, the arrangement referred to in Section 1 does not apply.

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| | Other preparations of a kind used in animal feeding: | |
| 2309 90 10 | Fish or marine mammal solubles | NS |
| 2309 90 91 | Beetpulp with added molasses | S |
| 2309 90 95 | Other | S |
| 2309 90 99 | | S |
| Chapter 24 | TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES | S |
| 2519 90 10 | Magnesium oxide, other than calcined natural magnesium carbonate | NS |
| 2522 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825 | NS |
| 2523 | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers | NS |
| Chapter 27 | MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES | NS |
| 2801 | Fluorine, chlorine, bromine and iodine | NS |
| 2802 00 00 | Sulphur, sublimed or precipitated; colloidal sulphur | NS |
| ex 2804 | Hydrogen, rare gases and other non-metals, excluding products of 2804 69 00 | NS |
| 2806 | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid | NS |
| 2807 | Sulphuric acid; oleum | NS |
| 2808 00 00 | Nitric acid; sulphonitric acids | NS |
| 2809 | Disphosphorus pentoxide; phosphoric acid and polyphosphoric acids, whether or not chemically defined | NS |
| 2810 00 90 | Oxides of boron; boric acids, other than diboron trioxide | NS |
| 2811 | Other inorganic acids and other inorganic oxygen compounds of non-metals | NS |
| 2812 | Halides and halide oxides of non-metals | NS |

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| 2813 | Sulphides of non-metals; commercial phosphorus trisulphide | NS |
| 2814 | Ammonia, anhydrous or in aqueous solution | S |
| 2815 | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium | S |
| 2816 | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium | NS |
| 2817 00 00 | Zinc oxide; zinc peroxide | S |
| 2818 10 | Artificial corundum, whether or not chemically defined | S |
| 2819 | Chromium oxides and hydroxides | S |
| 2820 | Manganese oxides | S |
| 2821 | Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 | NS |
| 2822 00 00 | Cobalt oxides and hydroxides; commercial cobalt oxides | NS |
| 2823 00 00 | Titanium oxides | S |
| 2824 | Lead oxides; red lead and orange lead | NS |
| ex 2825 | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other oxides, hydroxides and peroxides, excluding products of 2825 10 00 and 2825 80 00 | NS |
| 2825 10 00 | Hydrazine and hydroxylamine and their inorganic salts | S |
| 2825 80 00 | Antimony oxides | S |
| 2826 | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts | NS |
| ex 2827 | Chlorides, chloride oxides and chloride hydroxides; bromides and bromides oxides; iodides and iodide oxides, excluding products of 2827 10 00 and 2827 32 00 | NS |
| 2827 10 00 | Ammonium chloride | S |
| 2827 32 00 | Aluminium chloride | S |
| 2828 | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites | NS |
| 2829 | Chlorates and perchlorates; bromates and perbromates; iodates and periodates | NS |

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| ex 2830 | Sulphides; polysulphides, excluding products of 2830 10 00 | NS |
| 2830 10 00 | Sodium sulphides | S |
| 2831 | Dithionites and sulphonylates | NS |
| 2832 | Sulphites; thiosulphates | NS |
| 2833 | Sulphates; alums; peroxosulphates | NS |
| ex 2834 | Nitrites; nitrates, excluding products of 2834 10 00 | NS |
| 2834 10 00 | Nitrites | S |
| 2835 | Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined | S |
| ex 2836 | Carbonates; peroxocarbonates; commercial ammonium carbonate containing ammonium carbamate, excluding products of 2836 20 00, 2836 40 00 and 2836 60 00 | NS |
| 2836 20 00 | Disodium carbonate | S |
| 2836 40 00 | Potassium carbonates | S |
| 2836 60 00 | Barium carbonate | S |
| 2837 | Cyanides, cyanide oxides and complex cyanides | NS |
| 2838 00 00 | Fulminates, cyanates and thiocyanates | NS |
| 2839 | Silicates; commercial alkali metal silicates | NS |
| 2840 | Borates; peroxoborates (perborates) | NS |
| ex 2841 | Salts of oxometallic or peroxometallic acids, excluding products of 2841 61 00 | NS |
| 2841 61 00 | Potassium permanganate | S |
| 2842 | Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides | NS |
| 2843 | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals | NS |
| ex 2844 30 11 | Other than unwrought cermets, waste and scrap of uranium depleted in U 235 | NS |

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| ex 2844 30 51 | Other than unwrought cermets, waste and scrap of thorium | NS |
| 2845 90 90 | Other, than deuterium and compounds thereof; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products | NS |
| 2846 | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals | NS |
| 2847 00 00 | Hydrogen peroxide, whether or not solidified with urea | NS |
| 2848 00 00 | Phosphides, whether or not chemically defined, excluding ferrophosphorus | NS |
| ex 2849 | Carbides, whether or not chemically defined, excluding products of 2849 20 00 and 2849 90 30 | NS |
| 2849 20 00 | Carbides of silicon | S |
| 2849 90 30 | Carbides of tungsten | S |
| ex 2850 00 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of 2849, excluding products of 2850 00 70 | NS |
| 2850 00 70 | Silicides | S |
| 2851 00 | Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals | NS |
| 2903 | Halogenated derivatives of hydrocarbons | S |
| 2904 10 00 | Derivatives containing only sulpho groups, their salts and ethyl esters | NS |
| 2904 20 00 | Derivatives of hydrocarbons, containing only nitro or only nitroso groups | S |
| 2904 90 | Other derivatives | NS |
| ex 2905 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2905 43 00, 2905 44 and 2905 45 00 | S |
| 2905 45 00 | Glycerol | NS |
| 2906 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | NS |

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| 2907 11 00 | Phenol (hydroxybenzene) and its salts | NS |
| 2907 12 00 | Cresols and their salts | NS |
| 2907 13 00 | Octylphenol, nonylphenol and their isomers; salts thereof | NS |
| 2907 14 00 | Xylenols and their salts | NS |
| 2907 15 90 | Naphthols and their salts other than 1-Naphtol | S |
| 2907 19 00 | Other | NS |
| 2907 21 00 | Resorcinol and its salts | NS |
| ex 2907 22 00 | Hydroquinone (quinol) | S |
| ex 2907 22 90 | Other | NS |
| 2907 23 00 | 4,4'—Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | NS |
| 2907 29 00 | Other | NS |
| 2908 | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols | NS |
| 2909 | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives | S |
| 2910 | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives | NS |
| 2911 00 00 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives | NS |
| ex 2912 | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde, excluding products of 2912 41 00 | NS |
| 2912 41 00 | Vanillin (4-hydroxy-3-methoxybenzaldehyde) | S |
| 2913 00 00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912 | NS |
| ex 2914 | Ketones and quinones, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2914 11 00, 2914 21 00 and 2914 22 00 | NS |

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| 2914 11 00 | Acetone | S |
| 2914 21 00 | Camphor | S |
| 2914 22 00 | Cyclohexanone and methylcyclohexanones | S |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | S |
| ex 2916 11 00 | Acrylic acid | S |
| ex 2916 11 00 | Salts of acrylic acid | NS |
| 2916 12 | Esters of acrylic acid | S |
| 2916 13 00 | Methacrylic acid and its salts | NS |
| 2916 14 | Esters of methacrylic acid | S |
| 2916 15 00 | Oleic, linoleic or linolenic acids, their salts and esters | NS |
| 2916 19 | Other | NS |
| 2916 20 00 | Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | NS |
| 2916 31 00 | Benzoic acid, its salts and esters | NS |
| 2916 32 | Benzoyl peroxide and benzoyl chloride | NS |
| 2916 39 00 | Other | NS |
| ex 2917 | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2917 11 00, 2917 12 10, 2917 14 00, 2917 32 00, 2917 35 00 and 2917 36 00 | NS |
| 2917 11 00 | Oxalic acid, its salts and esters | S |
| 2917 12 10 | Adipic acid, and its salts | S |
| 2917 14 00 | Maleic anhydride | S |
| 2917 32 00 | Dioctyl orthophthalates | S |
| 2917 35 00 | Phthalic anhydride | S |
| 2917 36 00 | Terephthalic acid and its salts | S |

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| ex 2918 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2918 14 00, 2918 15 00, 2918 21 00, 2918 22 00 and 2918 29 10 | NS |
| 2918 14 00 | Citric acid | S |
| 2918 15 00 | Salts and esters of citric acid | S |
| 2918 21 00 | Salicylic acid and its salts | S |
| 2918 22 00 | O-Acetylsalicylic acid, its salts and esters | S |
| 2918 29 10 | Sulfosalicylic acids, hydroxynaphthoic acids; their salts and esters | S |
| 2919 00 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphanated, nitrated or nitrosated derivatives | NS |
| 2920 | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives | NS |
| 2921 | Amino-function compounds | S |
| 2922 | Oxygen-function amino-compounds | S |
| 2923 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined | NS |
| 2924 19 00 | Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof excluding meprobamate | S |
| 2924 21 | Ureines and their derivatives; salts thereof | S |
| 2924 23 00 | 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | NS |
| 2924 29 30 | Paracetamol (INN) | S |
| 2924 29 95 | Other carboxamide-function compounds | S |
| 2925 | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds | NS |
| ex 2926 | Nitrile-function compounds, excluding products of 2926 10 00 | NS |
| 2926 10 00 | Acrylonitrile | S |

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| 2927 00 00 | Diazo-, azo- or azoxy-compounds | S |
| 2928 00 90 | Organic derivatives of hydrazine | NS |
| 2929 10 | Isocyanates | S |
| 2929 90 00 | Other than isocyanates | NS |
| 2930 10 00 | Organo-sulphur compounds | NS |
| 2930 20 00 | | NS |
| 2930 30 00 | | NS |
| 2930 40 90 | Organo-sulphur compounds | S |
| 2930 90 13 | | S |
| 2930 90 16 | | S |
| 2930 90 20 | | S |
| 2930 90 70 | | S |
| 2931 00 | Other organo-inorganic compounds | NS |
| ex 2932 | Heterocyclic compounds with oxygen hetero-atoms only, excluding products of 2932 12 00, 2932 13 00 and 2932 21 00 | NS |
| 2932 12 00 | 2-Furaldehyde (furfuraldehyde) | S |
| 2932 13 00 | Furfuryl alcohol and tetrahydrofurfuryl alcohol | S |
| 2932 21 00 | Coumarin, methylcoumarins and ethylcoumarins | S |
| ex 2933 | Heterocyclic compounds with nitrogen hetero-atoms only, excluding products of 2933 61 00 | NS |
| 2933 61 00 | Melamine | S |
| 2934 | Nucleic acids and their salts, wether or not chemically defined; other heterocyclic compounds | NS |
| 2935 00 90 | Other sulphonamides | S |
| 2938 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives | NS |
| ex 2940 00 00 | Rhamnose, raffinose and mannose | NS |

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| ex 2940 00 00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of 2937, 2938 or 2939, other than rahmnose, raffinose and mannose | S |
| 2941 20 30 | Dihydrostreptomycin, its salts, esters and hydrates | NS |
| 2942 00 00 | Other organic compounds | NS |
| 3102 | Mineral or chemical fertilisers, nitrogenous ²⁸ | S |
| 3103 10 | Superphosphates | S |
| 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | S |
| ex 3201 90 90 | Tanning extracts of vegetable origin; tannins and their salts, ethers, esthers and other derivatives excluding tanning extracts of eucalyptus, tannings extracts derived from gambier and myrobalan fruits and other tanning extracts of vegetable origin | NS |
| 3202 | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning | NS |
| 3203 00 90 | Colouring matter of animal and preparations based thereon | NS |
| 3204 | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined | S |
| 3205 00 00 | Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes | NS |
| 3206 | Other colouring matter; preparations as specified in note 3 to this chapter, other than those of 3203, 3204 to 3205 00 00; inorganic products of a kind used as luminophores, whether or not chemically defined | S |

²⁸ the preferences referred to in Section I does not apply to these products.

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| 3207 | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes, liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes | NS |
| 3208 | Paint and varnishes based on synthetic polymer or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter | NS |
| 3209 | Paints and varnishes based on synthetic polymer or chemically modified natural polymers, dispersed or dissolved in a aqueous medium | NS |
| 3210 00 | Other paints and varnishes; prepared water pigments of a kind used for finishing leather | NS |
| 3211 00 00 | Prepared driers | NS |
| 3212 | Pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in manufacture of paints; stamping foils; dyes and other colouring matter put up in forms or packings for retail sale | NS |
| 3213 | Artists', students' or sign board painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings | NS |
| 3214 | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like | NS |
| 3215 | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid | NS |
| Chapter 33 | ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS | NS |
| Chapter 34 | SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES; PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES; MODELLING PASTES, DENTAL WAXES AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER | NS |
| 3501 | Casein, caseinates and other casein derivatives; casein glues | S |

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| 3502 90 90 | Albuminates and other albumin derivatives | NS |
| 3503 00 | Gelatine sheets, whether or not surface-worked and gelatine derivatives; isinglass; other glues of animal origin, excluding casein glues of 3501 | NS |
| 3504 00 00 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed | NS |
| 3505 10 50 | Starches, esterified or etherified | NS |
| 3506 | Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, not exceeding a net weight of 1 kg | NS |
| 3507 | Enzymes; prepared enzymes not elsewhere specified or included | S |
| Chapter 36 | EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS | NS |
| Chapter 37 | PHOTOGRAPHIC OR CINEMATOPGRAPHIC GOODS | NS |
| 3801 | Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures | NS |
| 3802 | Activated carbon; activated natural mineral products; animal black, including spent animal black | S |
| 3803 00 90 | Tall oil, whether or not refined, other than crude | NS |
| 3804 00 | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of 3803 | NS |
| 3805 | Gum, wood or sulphate turpentine and other terpenic oils produced by distillation or other treatment of coniferous woods; crude dipentene; sulphiteturpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent | NS |
| 3806 | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums | NS |
| 3807 00 | Wood tar; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch | NS |

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| 3808 | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles | NS |
| ex 3809 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations, of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, excluding products of 3809 10 | NS |
| 3810 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods | NS |
| 3811 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils or for other liquids used for the same purposes as mineral oils | NS |
| 3812 | Prepared rubber accelerators; compounds plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics | NS |
| 3813 00 00 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | NS |
| 3814 00 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | NS |
| 3815 | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included | NS |
| 3816 00 00 | Refractory cements, mortars, concretes and similar compositions, other than products of 3801 | NS |
| 3817 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of 2707 and 2902: | S |
| 3819 00 00 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | NS |
| 3820 00 00 | Anti-freezing preparations and prepared de-icing fluids | NS |
| 3821 00 00 | Prepared culture media for development of micro-organisms | NS |

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| ex 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols, excluding products of 3823 11 00, 3823 13 00 and 3823 19 | S |
| 3823 11 00 | Stearic acid | NS |
| 3823 13 00 | Tall oil fatty acids | NS |
| 3823 19 | Other | NS |
| ex 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, excluding products of 3824 60 | NS |
| 3825 | Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter | S |
| 3901 | Polymers of ethylene, in primary forms, | S |
| 3902 | Polymers of propylene or other olefins, in primary forms | S |
| 3903 | Polymers of styrene, in primary forms | S |
| 3904 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms | S |
| 3905 | Polymers of vinyl acetate or other vinyl esters, in primary forms; other vinyl polymers in primary forms | NS |
| 3906 10 00 | Poly(methyl methacrylate) | S |
| | Other acrylic polymers in primary forms | |
| 3906 90 60 | Copolymer of methyl acrylate with ethylene and a monomer containing a non-terminal carboxy group as a substituent, containing by weight 50% or more of methyl acrylate, whether or not compounded with silica | NS |
| 3906 90 90 | Other | NS |
| ex 3907 | Polycetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms, excluding products of 3907 10 00, 3907 60 and 3907 99 | NS |
| 3907 10 00 | Polyacetals | S |

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| 3907 60 | Poly(ethylene terephthalate) | S |
| 3907 99 | Other polyesters, other than unsaturated | S |
| 3908 | Polyamides in primary form | S |
| 3909 | Amino-resins, phenolic resins and polyurethanes, in primary forms | NS |
| 3910 00 00 | Silicones in primary forms | NS |
| 3911 | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms | NS |
| 3912 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms | NS |
| 3913 | Natural polymers and modified natural polymers, not elsewhere specified or included, in primary forms | NS |
| 3914 00 00 | Ion-exchangers based on polymers of 3901 to 3913, in primary forms | NS |
| 3915 | Waste, parings and scrap, of plastic | NS |
| 3916 | Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastic | NS |
| 3917 | Tubes, pipes and hoses, and fittings therefor, of plastic | NS |
| 3918 | Floor coverings of plastics, whether or not self-adhesive, in roll or in form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter | NS |
| 3919 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls | NS |
| 3920 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials | S |
| ex 3921 | Other plates, sheets, film, foil and strip, of plastics, excluding products of 3921 90 19 | NS |
| 3921 90 19 | Other plates, sheets, foil and strip, of plastics other than cellular products, of polyesters, other than corrugated sheets and plates | S |

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| 3922 | Baths, shower-bath, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics | NS |
| ex 3923 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics, excluding products of 3923 21 00 | NS |
| 3923 21 00 | Sacks and bags (including cones) of ethylene polymers | S |
| 3924 | Tableware, kitchenware, other household articles and toilets articles, of plastics | NS |
| 3925 | Builders' ware of plastics, not elsewhere specified or included | NS |
| 3926 | Other articles of plastics and articles of other materials of 3901 to 3914 | NS |
| ex Chapter 40 | RUBBER AND ARTICLES THEREOF, excluding products of 4010 | NS |
| 4010 | Conveyor or transmission belts or belting, of vulcanised rubber | S |
| ex 4104 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared, excluding products of 4104 41 19 and 4104 49 19 | S |
| ex 4106 31 4106 32 | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared, excluding products of 4106 31 10 and 4106 40 90 | NS |
| 4107 | Leather further prepared after tanning or crusting, including parchment—dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114 | S |
| | Leather further prepared after tanning or crusting, including parchment-dressed leather: | |
| 4112 00 00 | Of sheep or lamb, without wool on, whether or not split, other than leather of 4114 | S |
| 4113 10 00 | Of goats or kids, without wool or hair on, whether or not split, other than leather of 4114 | S |
| 4113 20 00 | Of swine | NS |

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| 4113 30 00 | Of reptiles | NS |
| 4113 90 00 | Other | NS |
| 4114 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather | S |
| 4115 10 00 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | S |
| 4201 00 00 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material | NS |
| 4202 | Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper | S |
| 4203 | Articles of apparel and clothing accessories, of leather or of composition leather | S |
| 4204 00 | Articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses | NS |
| 4205 00 00 | Other articles of leather or of composition leather | NS |
| 4206 | Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons | NS |
| Chapter 43 | FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF | NS |
| 4407 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm | NS |
| 4407 24 | Virola, mahogany imbuia and balsa | NS |
| 4407 25 | Dark red meranti, light red meranti and meranti bakau | NS |
| 4407 26 | White lauan, white meranti, white seraya, yellow meranti and alan | NS |

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| 4407 29 | Keruning, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obeche, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonia, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para and palissandre de Rose | NS |
| 4408 | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm | NS |
| 4408 31 | Dark red meranti and meranti bakau | NS |
| 4408 39 | Other | NS |
| 4410 | Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances | S |
| 4411 | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances | S |
| 4412 | Plywood, veneered panels and similar laminated wood | S |
| 4412 13 | Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm, with at least one outer ply of tropical wood specified in subheading note 1 to this Chapter | S |
| 4412 22 | Other, with at least one outer ply of non-coniferous wood, with at least one ply of tropical wood specified in subheading note 1 to this Chapter | S |
| 4412 92 | Other, with at least one outer ply of tropical wood specified in subheading note 1 to this Chapter | S |
| 4414 00 10 | Wooden frames for paintings, photographs, mirrors or similar objects, of tropical wood, as specified in additional note 2 to this Chapter | NS |
| 4415 | Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets and other load boards, of wood; pallet collars of wood | NS |
| 4418 10 | Builders' joinery or carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes | S |
| 4418 30 10 | | S |
| 4418 10 10 | Windows, french windows and their frames of tropical wood, as specified in additional note 2 to this Chapter | S |

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| 4418 20 10 | Doors and their frames and thresholds, of tropical wood, as specified in additional note 2 to this Chapter | S |
| 4420 10 11 | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling within Chapter 94 | S |
| 4420 90 10 | | S |
| 4420 90 91 | | S |
| ex 4420 90 10 | Other, of tropical wood, as specified in additional note 2 to this Chapter | S |
| 4421 90 91 | Other articles of wood: other than of fibreboard | NS |
| ex Chapter 45 | CORK AND ARTICLES OF CORK, excluding products of 4503 | NS |
| 4503 | Articles of natural cork | S |
| Chapter 46 | MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAINTING MATERIALS; BASKETWARE AND WICKERWORK | S |
| Chapter 50 | SILK | S |
| ex Chapter 51 | WOOL, FINE OR COARSE ANIMAL HAIR, HORSEHAIR YARN AND WOVEN FABRIC, excluding products of 5105 | S |
| Chapter 52 | COTTON | S |
| Chapter 53 | OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN | S |
| Chapter 54 | MAN-MADE FILAMENTS | S |
| Chapter 55 | MAN-MADE STAPLE FIBRES | S |
| Chapter 56 | WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE; CORDAGE; ROBES AND CABLES AND ARTICLES THEREOF | S |
| Chapter 57 | CARPETS AND OTHER TEXTILE FLOOR COVERINGS | S |
| Chapter 58 | SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY | S |
| Chapter 59 | IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE | S |

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| Chapter 60 | KNITTED OR CROCHETED FABRICS | S |
| Chapter 61 | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED | S |
| Chapter 62 | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED | S |
| Chapter 63 | OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS | S |
| Chapter 64 | FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES | S |
| Chapter 65 | HEADGEAR AND PARTS THEREOF | NS |
| Chapter 66 | UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT STICKS, WHIPS, RIDING CROPS AND PARTS THEREOF | S |
| Chapter 67 | PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS, ARTICLES OF HUMAN HAIR | NS |
| Chapter 68 | ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS | NS |
| Chapter 69 | CERAMIC PRODUCTS | S |
| Chapter 70 | GLASS AND GLASSWARE | S |
| 7113 | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal | NS |
| 7114 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal | NS |
| 7115 90 | Other articles of precious metal or of metal clad with precious metal, other than catalysts in the form of wire cloth or grill, of platinum | NS |
| 7116 20 19 | Other | NS |
| 7116 20 90 | Other than articles made wholly of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | NS |
| 7117 | Imitation jewellery | S |
| 7202 | Ferro-alloys | S |

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| Chapter 73 | ARTICLES OF IRON AND STEEL | NS |
| Chapter 74 | COPPER AND ARTICLES THEREOF | S |
| 7505 12 00 | Bars, rods and profiles, of nickel alloys | NS |
| 7505 22 00 | Wire, of nickel alloys | NS |
| 7506 20 00 | Nickel plates, sheets, strip and foil, of nickel alloys | NS |
| 7507 20 00 | Nickel tube or pipe fittings | NS |
| ex Chapter 76 | ALUMINIUM AND ARTICLES THEREOF, excluding products of 7601 | S |
| ex Chapter 78 | LEAD AND ARTICLES THEREOF, excluding products of 7801 | S |
| ex Chapter 79 | ZINC AND ARTICLES THEREOF, excluding products of 7901 and 7903 | S |
| ex Chapter 81 | OTHER BASE METALS; CERMETS; ARTICLES THEREOF, excluding products of 8101 10 00, 8101 94 00, 8102 10 00, 8102 94 00, 8104 11 00, 8104 19 00, 8107 20 00, 8108 20 00, 8108 30 00, 8109 20 00, 8110 10 00, 8112 21 90, 8112 30 20, 8112 51 00, 8112 59 00, 8112 92 and 8113 00 20 | S |
| Chapter 82 | TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL | S |
| Chapter 83 | MISCELLANEOUS ARTICLES OF BASE METAL | S |
| ex Chapter 84 | NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF, excluding products of 8401 10 00 and 8407 21 10 | NS |
| 8401 10 00 | Nuclear reactors | S |
| 8407 21 10 | Marine propulsion engines, outboard motors, of a cylinder capacity not exceeding 325 cm ³ | S |
| ex Chapter 85 | ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES, excluding products of 8516 50 00, 8519, 8520 32 99, 8520 39 90, 8521, 8525, 8527, 8528 12, 8528 21 bis 8528 30, 8529, 8540 11 and 8540 12 | NS |

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| 8516 50 00 | Microwave ovens | S |
| 8519 | Turntables (record decks), record-players, cassette-players and other sound-producing apparatus, not incorporating a sound-recording device | S |
| 8520 32 99 | Digital audio type, other than cassette-type | S |
| 8520 39 90 | Magnetic tape-recorders and other sound-recording apparatus, other than using tapes on reels, allowing sound recording or reproduction either at a single speed of 19 cm per second or at several speeds if those comprise only 19 cm per second and lower speeds | S |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video turner | S |
| 8525 | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, still image video cameras and other video camera recorders | S |
| 8527 | Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | S |
| ex 8528 | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, excluding products of 8528 13 00, video monitors and video projectors | S |
| 8529 | Parts suitable for use solely or principally with the apparatus of 8525 to 8528 | S |
| 8540 11 | Cathode ray television picture tubes, including video monitor cathode-ray tubes | S |
| 8540 12 00 | | S |
| Chapter 86 | RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS | NS |
| 8701 | Tractors (other than tractors of heading 8709) | NS |
| 8702 | Motor vehicles for the transport of 10 persons or more, including the driver | S |

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| 8703 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 8702), including station wagons and racing cars | S |
| 8704 | Motor vehicles for the transport of goods | S |
| 8705 | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (e.g. breakdown lorries, crane lorries, fire-fighting vehicles, concrete-mixer lorries, road-sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) | S |
| 8706 00 | Chassis fitted with engines, for the motor vehicles of 8701 to 8705 | S |
| 8707 | Bodies (including cabs), for the motor vehicles of 8701 to 8705 | S |
| 8708 | Parts and accessories of the motor vehicles of 8701 to 8705 | S |
| 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the forgoing vehicles | S |
| 8710 00 00 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles | NS |
| 8711 | Motor-cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars | S |
| 8712 00 | Bicycles and other cycles (including delivery tricycles), not motorised | S |
| 8714 | Parts and accessories of vehicles of 8711 to 8713 | S |
| 8715 00 | Baby carriages and parts thereof | NS |
| 8716 | Trailers and semi-trailers, other vehicles not mechanically propelled; parts thereof | NS |
| Chapter 88 | AIRCRAFT, SPACECRAFT AND PARTS THEREOF | NS |
| Chapter 89 | SHIPS, BOATS AND FLOATING STRUCTURES | NS |
| Chapter 90 | OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF | S |

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| Chapter 91 | CLOCKS AND WATCHES AND PARTS THEREOF | S |
| Chapter 92 | MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES | NS |
| ex Chapter 94 | FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS, excluding products of 9405 | NS |
| 9405 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | S |
| ex Chapter 95 | TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF, excluding products of 9503 | NS |
| 9503 | Other toys; reduced-size («scale») models and similar recreational models, working or not; puzzles of all kinds | S |
| Chapter 96 | MISCELLANEOUS MANUFACTURED ARTICLES | NS |

ANNEX III

CONVENTIONS REFERRED TO ARTICLE 9

PART A

Core human and labour rights UN/ILO Conventions

1. International Covenant on Civil and Political Rights
2. International Covenant on Economic Social and Cultural Rights
3. International Convention on the Elimination of All Forms of Racial Discrimination
4. Convention on the Elimination of All Forms of Discrimination Against Women
5. Convention Against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment,
6. Convention on the Rights of the Child
7. Convention on the Prevention and Punishment of the Crime of Genocide
8. Minimum Age for Admission to Employment (N° 138)
9. Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour (N° 182)
10. Abolition of Forced Labour Convention (N° 105)
11. Forced Compulsory Labour Convention (N° 29)
12. Equal Remuneration of Men and Women Workers for Work of Equal Value Convention (N° 100)
13. Discrimination in Respect of Employment and Occupation Convention (N° 111)
14. Freedom of Association and Protection of the Right to Organise Convention (N° 87)
15. Application of the Principles of the Right to Organise and to Bargain Collectively Convention (N°98).
16. International Convention on the Suppression and Punishment of the Crime of Apartheid.

PART B

Conventions related to environment and governance principles

17. Montreal Protocol on Substances that deplete the Ozone Layer
18. Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal
19. Stockholm Convention on persistent Organic Pollutants
20. Convention on International Trade in Endangered Species
21. Convention on Biological Diversity
22. Cartagena Protocol on Biosafety
23. Kyoto Protocol to the UN Framework Convention on Climate Change
24. UN Single Convention on Narcotic Drugs (1961)
25. UN Convention on Psychotropic Substances (1971)
26. UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (1988)
27. Mexico UN Convention against Corruption.

| FINANCIAL STATEMENT | | [...] | | |
|---|---|--------------------------------------|--|--|
| | | DATE: 20.10.2004 | | |
| 1. | BUDGET HEADING: [...] | APPROPRIATIONS: [...] | | |
| 2. | TITLE: Council Regulation applying a scheme of generalised tariff preferences | | | |
| 3. | LEGAL BASIS: [...] | | | |
| 4. | AIMS: The aim of the proposed Regulation is to apply a scheme of generalised tariff preferences for the first cycle of the decade from 1.7.2005 to 2015. | | | |
| 5. | FINANCIAL IMPLICATIONS | 12 MONTH PERIOD (EUR million) | CURRENT FINANCIAL YEAR [n] (EUR million) | FOLLOWING FINANCIAL YEAR [n+1] (EUR million) |
| 5.0 | EXPENDITURE - CHARGED TO THE EC BUDGET (REFUNDS/INTERVENTIONS) - NATIONAL AUTHORITIES - OTHER | [...] | [...] | [...] |
| 5.1 | REVENUE - OWN RESOURCES OF THE EC (LEVIES/CUSTOMS DUTIES) - NATIONAL | [...] | [...] | [...] |
| | | [n+2] | [n+3] | [n+4] |
| 5.0.1 | ESTIMATED EXPENDITURE | [...] | [...] | [...] |
| 5.1.1 | ESTIMATED REVENUE | [...] | [...] | [...] |
| 5.2 | METHOD OF CALCULATION: [...] | | | |
| 6.0 | CAN THE PROJECT BE FINANCED FROM APPROPRIATIONS ENTERED IN THE RELEVANT CHAPTER OF THE CURRENT BUDGET? | | | YES NO |
| 6.1 | CAN THE PROJECT BE FINANCED BY TRANSFER BETWEEN CHAPTERS OF THE CURRENT BUDGET? | | | YES NO |
| 6.2 | WILL A SUPPLEMENTARY BUDGET BE NECESSARY? | | | YES NO |
| 6.3 | WILL APPROPRIATIONS NEED TO BE ENTERED IN FUTURE BUDGETS? | | | YES NO |
| OBSERVATIONS: | | | | |
| <p>The regulation does not incur costs charged to the EC budget. Its application does, however, entail loss of customs revenue. The annual loss of customs revenue for the draft regulation is estimated to be EUR 2,2 billion (based on GSP statistics for the year 2003).</p> <p>The proposed regulation entails some changes with respect to the current one. These relate to changes in the graduation mechanism and establishing a new special arrangement for sustainable developed (merging three previous arrangements). The draft regulation also proposes extending the product coverage by including in the general arrangement some products covered by the previous drug regime and in the new incentive arrangement products of the previous drug regime as well as some products previously covered only by the general arrangement. It is not expected that these changes would mean a significant change in loss of revenue compared to the present situation.</p> | | | | |