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Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

applying a scheme of generalised tariff preferences

{SEC(2011) 536 final}

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EXPLANATORY MEMORANDUM

The European Union (EU) has granted trade preferences to developing countries through the Generalised Scheme of Tariff Preferences (GSP scheme) since 1971. It is part of its common commercial policy, in accordance with the general provisions governing the EU's external action.

The GSP is one of the key EU trade instruments assisting developing countries in their efforts to ensure core human and labour rights, reduce poverty and promote sustainable development and good governance in developing countries.

The current GSP scheme comprises three preferential agreements whereby the EU grants trade benefits reflecting the differing trade, development and financial needs of developing countries in the form of reduced or zero customs tariffs on imports of goods. Council Regulation (EC) No 732/2008¹ of 22 July 2008 applying the current GSP scheme, extended by Regulation (EU) No² of the European Parliament and of the Council, will expire at the latest on 31 December 2013. The proposed GSP Regulation herewith revises, adapts and updates the GSP scheme in replacement of the current regulation, so as to better reflect the contemporary global economic and trade landscape which has changed significantly since the original scheme was put into place.

Thanks to increased trade, many developing countries and export sectors have successfully integrated within the global marketplace. In such cases, they are able to continue to expand unaided and are putting pressure on the exports of much poorer countries that genuinely need help. The draft proposal would focus the GSP preferences on the countries most in need. This is achieved by enhancing GSP modalities related to the GSP eligibility criteria and the GSP graduation mechanism, which identifies competitive imports and suspends unwarranted preferences.

The scheme also expands its support under the special incentive arrangement for sustainable development and good governance (GSP+) for those countries that commit to embracing core universal values on human, labour rights, environment and governance. While offering further opportunities for potential beneficiaries, the scheme will place more responsibility for countries and require stricter scrutiny of eligibility by the EU. There will be a more effective and transparent mechanism for monitoring and evaluating the implementation of relevant international conventions, whereby the EU seeks noticeable stability and improvement over time in countries' implementation record. This effectively raises the requirements for beneficiary countries, as they have to provide positive and regular proof that they are indeed implementing conventions.

The special arrangement for least developing countries known as 'Everything But Arms', which was added to the GSP scheme in 2004, is unchanged and further supported by new elements in the scheme reflecting the aim of focusing GSP benefits on countries most in need.

¹ Council Regulation (EC) No 732/2008 of 22 July 2008 applying a scheme of generalised tariff preferences for the period from 1 January 2009 to 31 December 2011 and amending Regulations (EC) No 552/97, (EC) No 1933/2006 and Commission Regulations (EC) No 1100/2006 and (EC) No 964/2007 (OJ L 211, 6.8.2008, p. 1).

² OJ L , p. 1.

The reasons which justify the temporary withdrawal of preferences have also been clarified. In particular, it has been made explicit that unfair trading practices include those affecting the supply of raw materials. Furthermore, it has been underlined that preferences may be temporarily withdrawn if beneficiaries fail to comply with international conventions on anti-terrorism. Finally, the wording on international fishery arrangements was expanded to underline that these arrangements may well be international ones.

Also, to ensure a better safeguarding of the EU's financial and economic interests and to enhance legal certainty, stability and predictability, the administrative procedures for safeguard mechanisms are improved by developing clear definitions of key legal concepts. The Regulation will no longer be limited in duration, thus promoting a stable framework both for economic operators and beneficiary countries. Decision-making procedures reflect the new institutional balance among the European Commission, the Council and the European Parliament in particular with respect to the application of implementing or delegated acts.

The new Regulation is premised on enhanced transparency and predictability, including applicable procedures and rights of defence. This will better safeguard the EU's financial and economic interests and will enhance legal certainty and stability. The Regulation indicates the instances where the adoption of delegated acts by the Commission is foreseen following a delegation conferred by the European Parliament and the Council, and also the instances where the Commission will be granted implementing powers.

It is important to bear in mind that preferential access to the EU market is one of several enablers that sustain development through trade. What the new GSP Regulation seeks to achieve is greater simplicity, predictability and better targeting of the EU GSP scheme so as to maximise its effectiveness. All the proposed GSP modalities build on solutions that comply with the requirements – in particular the Enabling Clause – of the World Trade Organisation, and its objective to provide preferences to developing countries. They are also in line with the United Nations' priorities for combating global poverty.

Also, this Regulation is without prejudice to the full application of the entire body of EU law, notably on the sustainability of biofuels or sanitary and phytosanitary conditions for market access, and the EU's policy objectives, in particular on governance in tax matters for development.

The proposal has been drawn up on the basis of a public consultation held between 27 March to 4 June 2010 and of a detailed impact assessment which studied the effects of a number of different policy options. Drawing on the outcome of the impact assessment, the preferred policy option that determined the substance of the proposed new regulation is Option C1.

The proposed Regulation does not incur costs charged to the EU budget. Its application does, however, entail loss of customs revenue. Based on the 2009 figures, the annual loss of customs revenue resulting from the application of the current GSP Regulation was estimated to be EURO 2.97 billion corresponding to a net amount of EURO 2.23 billion after deduction of Member States' collection costs. As a result of the application of the proposed Regulation and on the basis of Annex I in its indicative form, the annual loss of customs revenue is estimated to be EURO 1.87 billion (net amount EURO 1.4 billion).

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THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national Parliaments,

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) Since 1971, the European Union has granted trade preferences to developing countries under its scheme of generalised tariff preferences.
- (2) The European Union's common commercial policy is to be guided by the principles and pursue the objectives set out in the general provisions governing the Union's external action, laid down in Article 21 of the Treaty on European Union.
- (3) The European Union aims to define and pursue actions in order to foster the sustainable economic, social and environmental development of developing countries, with the primary aim of eradicating poverty.
- (4) The European Union's common commercial policy is to be consistent with and consolidate the objectives of development policy, laid down in Article 208 of the Treaty on the Functioning of the European Union, in particular the eradication of poverty and the promotion of sustainable development and good governance in the developing countries. It is to comply with WTO requirements, in particular the 'Enabling Clause' under which WTO Members may accord differential and more favourable treatment to developing countries³.
- (5) The Communication of 7 July 2004 from the Commission to the Council, the European Parliament and the European Economic and Social Committee, entitled 'Developing countries, international trade and sustainable development: the function of the Community's generalised system of preferences (GSP) for the 10-year period

³ GATT Decision of 28 November 1979 (L4903).

from 2006 to 2015'⁴ sets out the guidelines for the application of the scheme of generalised tariff preferences for the period 2006 to 2015.

- (6) Council Regulation (EC) No 732/2008 applying a scheme of generalised tariff preferences for the period from 1 January 2009 to 31 December 2011⁵, as extended by Regulation (EU) No.....⁶ of the European Parliament and of the Council amending Council Regulation (EC) No 732/2008 applies the scheme of generalised tariff preferences ('the scheme') until this Regulation is applied. Thereafter, the scheme should continue to apply with no expiry date. However, it shall be reviewed five years after its entry into force.
- (7) By providing preferential access to the market of the Union, the scheme should assist developing countries in their efforts to reduce poverty and promote good governance and sustainable development by helping them generate additional revenue through international trade, which can then be re-invested for the benefit of their own development. The scheme's tariff preferences should focus on helping developing countries having greater development, trade and financial needs.
- (8) The scheme of generalised tariff preferences consists of a general arrangement, and two special arrangements.
- (9) The general arrangement should be granted to all those developing countries which share a common developing need and are in a similar stage of economic development. Countries which are classified by the World Bank as high-income or upper-middle income countries have per capita income levels allowing them to attain higher levels of diversification without the scheme's tariff preferences and include economies which have successfully completed their transition from centralised to market economies. Those countries do not share the same development, trade and financial needs as the remaining developing countries; they are at a different stage of economic development, i.e they are not similarly-situated as the more vulnerable developing countries; and, so as to prevent unjustified discrimination, they need to be treated differently. Furthermore, the use of tariff preferences provided under the scheme by high-income or upper-middle income countries increases the competitive pressure on exports from poorer, more vulnerable countries and therefore could impose unjustifiable burden on those more vulnerable developing countries. The general arrangement takes account of the fact that the development, financial and trade needs are subject to change and assures that the arrangement remains open if the situation of a country changes.

For the sake of consistency, the tariff preferences granted under the general arrangement should not be extended to developing countries which are benefiting from a preferential market access arrangement with the European Union, which provides at least the same level of tariff preferences as the scheme for substantially all trade. To provide a beneficiary country and economic operators with time for an orderly

⁴ COM(2004) 461, 7.7.2004.

⁵ Council Regulation (EC) No 732/2008 of 22 July 2008 applying a scheme of generalised tariff preferences for the period from 1 January 2009 to 31 December 2011 and amending Regulations (EC) No 552/97, (EC) No 1933/2006 and Commission Regulations (EC) No 1100/2006 and (EC) No 964/2007 (OJ L 211, 6.8.2008, p. 1).

⁶ ...

adaptation, the general arrangement should continue to be granted for two years as from the date of application of a preferential market access arrangement and this date should be specified in the list of beneficiary countries of the general arrangement.

- (10) Countries included in Annex I of the Regulation (EC) No 732/2008 and countries benefitting from autonomous preferential access to the European Union market are eligible⁷. Overseas territories associated with the European Union and overseas countries and territories of countries that are not included in Annex I of the Regulation (EC) No 732/2008 should not be considered eligible for the scheme.
- (11) The special incentive arrangement for sustainable development and good governance is based on the integral concept of sustainable development, as recognised by international conventions and instruments such as the 1986 UN Declaration on the Right to Development⁸, the 1992 Rio Declaration on Environment and Development⁹, the 1998 ILO Declaration on Fundamental Principles and Rights at Work¹⁰, the 2000 UN Millennium Declaration¹¹, and the 2002 Johannesburg Declaration on Sustainable Development¹². Consequently, the additional tariff preferences provided under the special incentive arrangement for sustainable development and good governance should be granted to those developing countries which are vulnerable due to a lack of diversification and insufficient integration within the international trading system, in order to help them assume the special burdens and responsibilities resulting from the ratification of core international conventions on human and labour rights, environmental protection and good governance as well as from their effective implementation.
- (12) These preferences should be designed to promote further economic growth and, thereby, to respond positively to the need for sustainable development. Under this arrangement, the *ad valorem* tariffs should therefore be suspended for the beneficiary countries concerned. The specific duties should also be suspended, unless combined with an *ad valorem* duty.

⁷ Council Regulation (EC) No 732/2008 of 22 July 2008 applying a scheme of generalised tariff preferences for the period from 1 January 2009 to 31 December 2011 and amending Regulations (EC) No 552/97, (EC) No 1933/2006 and Commission Regulations (EC) No 1100/2006 and (EC) No 964/2007 (OJ L 211, 6.8.2008, p. 1), Council Regulation (EC) No 55/2008 of 21 January 2008 introducing autonomous trade preferences for the Republic of Moldova and amending Regulation (EC) No 980/2005 and Commission Decision 2005/924/EC (OJ L 20, 24.1.2008, p. 1) and Council Regulation (EC) No 2007/2000 of 18 September 2000 introducing exceptional trade measures for countries and territories participating in or linked to the European Union's Stabilisation and Association process, amending Regulation (EC) No 2820/98, and repealing Regulations (EC) No 1763/1999 and (EC) No 6/2000 (OJ L 240, 23.9.2000).

⁸ *Declaration on the Right to Development: resolution*, adopted by UN General Assembly, 4 December 1986, A/RES/41/128.

⁹ *Rio Declaration on Environment and Development*, adopted by the UN Conference on Environment and Development, 12 August 1992, Rio de Janeiro, A/CONF.151/26 (Vol. I).

¹⁰ *ILO Declaration on Fundamental Principles and Rights at Work*, adopted by the International Labour Conference at its Eighty-Sixth Session, Geneva, 18 June 1998 (Geneva, International Labour Office, 1998).

¹¹ *United Nations Millennium Declaration: resolution*, adopted by the UN General Assembly, 8 September 2000, A/RES/55/2.

¹² *Johannesburg Declaration on Sustainable Development*: adopted by the World Summit on Sustainable Development, 4 September 2002, Johannesburg, A/CONF.199/20.

- (13) Countries that fulfil the eligibility criteria for the special incentive arrangement for sustainable development and good governance should be able to benefit from the additional tariff preferences if, upon their application, the Commission confirms their qualification. It should be possible to submit applications as from the date of entry into force of this Regulation. Countries which benefit from the tariff preferences of this scheme under Regulation (EC) No 732/2008 shall also submit a new application.
- (14) The Commission should monitor the status of ratification of the international conventions and their effective implementation, by examining the conclusions and recommendations of the relevant monitoring bodies established under the respective conventions. Every two years, the Commission should present, to the European Parliament and the Council, a report on the status of ratification of the conventions, the compliance of the beneficiary countries with any reporting obligations under the conventions, and the status of the implementation of the conventions in practice.
- (15) The special arrangement for the least-developed countries should continue to grant duty-free access to the European Union market for products originating in the least-developed countries, as recognised and classified by the United Nations, except for trade in arms. For a country no longer classified by the UN as a least-developed country, a transitional period should be established, to alleviate any adverse effects caused by the removal of the tariff preferences granted under this arrangement. Tariff preferences provided under the special arrangement for the least-developed countries should continue to be granted for those least-developed countries, which benefit from another preferential market access arrangement with the European Union.
- (16) To ensure coherence with the market access provisions for sugar in the Economic Partnership Agreements, imports of products under tariff heading 1701 should require an import licence until 30 September 2015.
- (17) As regards the general arrangement, the differentiation between tariff preferences for 'non-sensitive' products and tariff preferences for 'sensitive' products should be maintained, to take account of the situation of the sectors manufacturing the same products in the European Union.
- (18) Common Custom Tariff duties on non-sensitive products should continue to be suspended, while duties on sensitive products should enjoy a tariff reduction, in order to ensure a satisfactory utilisation rate while at the same time taking account of the situation of the corresponding European Union industries.
- (19) Such a tariff reduction should be sufficiently attractive, in order to motivate traders to make use of the opportunities offered by the scheme. Therefore, the *ad valorem* duties should generally be reduced by a flat rate of 3.5 percentage points from the 'most favoured nation' duty rate, while for textiles and textile goods they should be reduced by 20 %. Specific duties should be reduced by 30 %. Where a minimum duty is specified, that minimum duty should not apply.
- (20) Duties should be suspended totally, where the preferential treatment for an individual import declaration results in an *ad valorem* duty of 1 % or less or in a specific duty of EUR 2 or less, since the cost of collecting such duties might be higher than the revenue gained.

- (21) Graduation should be based on criteria related to sections and chapters of the Common Customs Tariff. Graduation should apply in respect of a section or sub-section in order to reduce cases where heterogeneous products are graduated. The graduation of a section or a sub-section (made up of chapters) for a beneficiary country should be applied when the section meets the criteria for graduation over three consecutive years, in order to increase the predictability and fairness of graduation by eliminating the effect of large and exceptional variations in the import statistics. Graduation should not apply to the beneficiary countries of the special incentive arrangement for sustainable development and good governance and the beneficiary countries of the special arrangement for the least-developed countries as they share a very similar economic profile rendering them vulnerable because of a low, non-diversified export base.
- (22) In order to ensure that this scheme benefits only those countries it is intended to benefit, the tariff preferences provided for by this Regulation should apply, as well as the rules of origin of products, laid down in Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code¹³ [as amended by Commission Regulation (EU) No 1063/2010]¹⁴.
- (23) The reasons for temporary withdrawal of the three arrangements should include serious and systematic violations of the principles laid down in certain international conventions concerning core human rights and labour rights, so as to promote the objectives of those conventions. Tariff preferences under the special incentive arrangement for sustainable development and good governance should be temporarily withdrawn if the beneficiary country does not respect its binding undertaking to maintain the ratification and effective implementation of the conventions or to comply with the reporting requirements imposed by the conventions, or if the beneficiary country does not cooperate with the European Union's monitoring procedures as set out in this Regulation.
- (24) Due to the political situation in Myanmar and in Belarus, the temporary withdrawal of all tariff preferences in respect of imports of products originating in Myanmar and Belarus should be maintained.
- (25) In order to achieve a balance between the need for better targeting, greater coherence and transparency on one hand, and better promoting sustainable development and good governance through a unilateral trade preference scheme on the other hand, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of amendments to Annexes to this Regulation and temporary withdrawals of tariff preferences due to failure to adhere to the principles of sustainable development and good governance, as well as procedural rules regarding the submission of applications for the tariff preferences granted under the special incentive arrangement for sustainable development and good governance, the conduct of a temporary withdrawal and safeguard investigations in order to establish uniform and detailed technical arrangements. It is of particular importance that the Commission carry out appropriate

¹³ OJ L 253, 11.10.1993, p. 1.

¹⁴ OJ L 307, 23.11.2010, p. 1.

consultations during its preparatory work, including at expert level. The Commission, when preparing and drawing up delegated acts, should ensure the simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and Council.

- (26) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for the control by the Member States of the Commission's exercise of implementing powers¹⁵.

The advisory procedure should be used for the adoption of decisions on suspension from the tariff preferences of certain GSP sections in respect of beneficiary countries and on the initiation of a temporary withdrawal procedure, taking into account the nature and impact of these acts.

The examination procedure should be used for the adoption of decisions on safeguard investigations and on suspension of the preferential arrangements where imports may cause serious disturbance to European Union markets.

The Commission should adopt immediately applicable implementing acts where, in duly justified cases relating to safeguard investigations, temporary withdrawals due to non-compliance with customs-related procedures and obligations, imperative grounds of urgency so require.

- (27) The Commission should report regularly to the Council and the European Parliament on the effects of the scheme. Five years after its entry into force, the Commission should report on the operation of the Regulation and assess the need to review the scheme, including the special incentive arrangement for sustainable development and good governance and temporary withdrawal provisions of tariff preferences, taking into consideration the fight against terrorism and the field of international standards on transparency and exchange of information in tax matters. In reporting, the Commission should take into account the implications for development, trade and financial needs of beneficiaries.

Where applicable, compliance with EU sanitary and phytosanitary rules should also be assessed. The report should also include an analysis of the effects of the scheme with regard to imports of biofuels and sustainability aspects,

HAVE ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

¹⁵ OJ L 55, 28.2.2011, p. 13.

Article 1

1. The scheme of generalised tariff preferences (hereinafter referred to as ‘the scheme’) shall apply in accordance with this Regulation.
2. This Regulation provides for the following tariff preferences:
 - (a) a general arrangement;
 - (b) a special incentive arrangement for sustainable development and good governance; and
 - (c) a special arrangement for the least-developed countries.

Article 2

For the purposes of this Regulation:

- (a) ‘GSP’ means the Generalised Scheme of Preferences by which the European Union provides preferential access to the market of the European Union through the three separate preference regimes provided for in Article 1(2)(a),(b) and (c);
- (b) ‘eligible countries’ means all developing countries as listed in Annex I;
- (c) ‘GSP beneficiary countries’ means beneficiary countries of the general arrangement as listed in Annex II;
- (d) ‘GSP+ beneficiary countries’ means beneficiary countries of the special incentive arrangement for sustainable development and good governance as listed in Annex III;
- (e) ‘EBA beneficiary countries’ means beneficiary countries of the special incentive arrangement for least developed countries as listed in Annex IV;
- (f) ‘Common Customs Tariff duties’ means the duties specified in Part Two of Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987¹⁶, except those duties established as part of tariff quotas;
- (g) ‘section’ means any of the sections of the Common Customs Tariff as laid down by Regulation (EEC) No 2658/87;
- (h) ‘Chapter’ means any of the chapters of the Common Customs Tariff as laid down by Regulation (EEC) No 2658/87;
- (i) ‘GSP section’ means a section listed in Annex V and established on the basis of sections and Chapters of the Common Customs Tariff;

¹⁶ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Commission Regulation (EC) No 1228/2010 (OJ L 336, 21.12.2010, p. 17).

- (j) ‘preferential market access arrangement’ means preferential access to the European Union market through a trade agreement, either provisionally applied or in force, or through autonomous preferences granted by the European Union;
- (k) ‘effective implementation’ means the integral implementation of all undertakings and obligations undertaken under the relevant conventions, thus ensuring fulfilment of all the principles, objectives and rights guaranteed therein.

Article 3

1. A list of eligible countries that includes all developing countries is established in Annex I.
2. The Commission shall be empowered to adopt delegated acts in accordance with Article 36 to amend Annex I to take account of changes in the international status or classification of countries.
3. The Commission shall notify an eligible country concerned of any relevant changes in its status under the scheme.

CHAPTER II

GENERAL ARRANGEMENT

Article 4

1. An eligible country, as listed in Annex I, shall benefit from the tariff preferences provided under the general arrangement referred to in Article 1(2)(a) unless:
 - a) it has been classified by the World Bank as a high-income or an upper-middle income country during three consecutive years immediately preceding the update of the list of beneficiary countries;or
 - b) it benefits from a preferential market access arrangement which provides the same tariff preferences as the scheme, or better, for substantially all trade.
2. Paragraph 1(b) shall not apply to least-developed countries.

Article 5

1. A list of GSP beneficiary countries meeting the criteria laid down in Article 4 is established in Annex II.
2. By 1 January of each year following the entry into force of this Regulation the Commission shall review Annex II. To provide a GSP beneficiary country and economic operators with time for orderly adaptation to the change in the country’s status under the scheme:

- (a) the decision to remove a beneficiary country from the list of GSP beneficiary countries, in accordance with paragraph 3 and on the basis of Article 4(1)(a), shall apply as from one year after the date of entry into force of the decision;
 - (b) the decision to remove a beneficiary country from the list of GSP beneficiary countries, in accordance with paragraph 3 and on the basis of Article 4(1)(b), shall apply as from two years after the date of application of a preferential market access arrangement.
3. For the purposes of paragraphs 1 and 2 the Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to amend Annex II on the basis of the criteria laid down in Article 4.
4. The Commission shall notify the GSP beneficiary country concerned of any changes in its status under the scheme.

Article 6

1. The products included in the general arrangement referred to in Article 1(2)(a) are listed in Annex V.
2. The Commission shall be empowered to adopt delegated acts in accordance with Article 36, to amend Annex V in order to incorporate changes made necessary by amendments to the Combined Nomenclature.

Article 7

1. Common Customs Tariff duties on products listed in Annex V as non-sensitive products shall be suspended entirely, except for agricultural components.
2. Common Customs Tariff *ad valorem* duties on products listed in Annex V as sensitive products shall be reduced by 3.5 percentage points. For products from GSP sections XI(a) and XI(b), this reduction shall be 20 %.
3. Where preferential duty rates calculated, in accordance with Article 6 of Regulation (EC) No 732/2008, on the Common Customs Tariff *ad valorem* duties applicable on the date of entry into force of this Regulation provide for a tariff reduction of more than 3.5 percentage points for the products referred to in paragraph 2 of this Article, those preferential duty rates shall apply.
4. Common Customs Tariff specific duties, other than minimum or maximum duties, on products listed in Annex V as sensitive products shall be reduced by 30 %.
5. Where Common Customs Tariff duties on products listed in Annex V 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.

Article 8

1. The tariff preferences referred to in Article 7 shall be suspended, in respect of products of a GSP section originating in a GSP beneficiary country, when the average value of European Union imports of such products over three consecutive years from that GSP beneficiary country exceeds the thresholds listed in Annex VI. The thresholds shall be calculated as a percentage of the total value of European Union imports of the same products from all GSP beneficiary countries.
2. Prior to the application of the tariff preferences provided for in this Regulation, the Commission shall establish, in accordance with the advisory procedure referred to in Article 38(2), a list of GSP sections for which the tariff preferences referred to in Article 7 are suspended in respect of a GSP beneficiary country. The decision establishing this list shall apply as from the date of application of this Regulation.
3. The Commission shall review every three years the list referred to in paragraph 2 and decide, in accordance with the advisory procedure referred to in Article 38(2), to suspend or to re-establish the tariff preferences referred to in Article 7. This decision shall apply as of 1 January of the year following its entry in force.
4. The list referred to in paragraphs 2 and 3 shall be established on the basis of the data available on 1 September of the year in which the review is conducted and of the two years preceding the review year. It shall take into account imports from GSP beneficiary countries listed in Annex II as applicable at that time. However, the value of imports from GSP beneficiary countries, which upon the date of application of the suspension, no longer benefit from the tariff preferences under Article 4(1)(b) shall not be taken into account.
5. The Commission shall notify the country concerned of the decision taken in accordance with paragraphs 2 and 3.
6. Whenever Annex II is amended in accordance with the criteria laid down in Article 4, the Commission shall be empowered to adopt delegated acts in accordance with Article 36 to amend Annex VI in order to adjust the modalities listed in that Annex so as to maintain proportionally the same weight of the graduated product sections as defined in paragraph 1.

CHAPTER III

SPECIAL INCENTIVE ARRANGEMENT FOR SUSTAINABLE DEVELOPMENT AND GOOD GOVERNANCE

Article 9

1. A GSP beneficiary country may benefit from the tariff preferences provided under the special incentive arrangement for sustainable development and good governance referred to in Article 1(2)(b) if:
 - (a) it is considered to be vulnerable due to a lack of diversification and insufficient integration within the international trading system, as defined in Annex VII;

- (b) it has ratified all the conventions listed in Annex VIII and the most recent available conclusions of the relevant monitoring bodies do not identify a serious failure to effectively implement any of these conventions;
 - (c) it gives a binding undertaking to maintain ratification of the conventions listed in Annex VIII and to ensure their effective implementation;
 - (d) it accepts without reservation the reporting requirements imposed by each convention and gives a binding undertaking to accept regular monitoring and review of its implementation record in accordance with the provisions of the conventions listed in Annex VIII; and
 - (e) it gives a binding undertaking to participate in and cooperate with the monitoring procedure referred to in Article 13.
2. Whenever Annex II is amended, the Commission shall be empowered to adopt delegated acts in accordance with Article 36 to amend Annex VII in order to review the vulnerability threshold listed in Annex VII 1.b so as to maintain proportionally the same weight of the vulnerability threshold as calculated in accordance with Annex VII.

Article 10

1. The special incentive arrangement for sustainable development and good governance shall be granted if the following conditions are met:
- (a) a GSP beneficiary country has made a request to that effect; and
 - (b) examination of the request shows that the requesting country fulfils the conditions laid down in Article 9(1).
2. The requesting country shall submit its request to the Commission in writing. The request shall provide comprehensive information concerning the ratification of the conventions listed in Annex VIII and shall include the binding undertakings referred to in Article 9(1)(c),(d) and (e).
3. After receiving a request, the Commission shall notify the European Parliament and the Council thereof.
4. After examining the request, the Commission shall decide whether to grant a requesting country the special incentive arrangement for sustainable development and good governance.
5. Where a GSP+ beneficiary country no longer fulfils the conditions referred to in Article 9(1)(a) or withdraws any of its binding undertakings referred to in Article 9(1)(c),(d) and (e), it shall be removed from the list of GSP+ beneficiary countries.
6. For the purposes of paragraphs 4 and 5 the Commission shall be empowered to adopt delegated acts in accordance with Article 36 to establish and to amend Annex III in order to add or remove a country to or from the list of GSP+ beneficiary countries.

7. The Commission shall notify the requesting country of a decision taken in accordance with paragraphs 4 and 5. Where the requesting country is granted the special incentive arrangement, it shall be informed of the date on which that decision enters into force.
8. The Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to establish rules related to the procedure for granting the special incentive arrangement for sustainable development and good governance in particular with respect to deadlines and the submission and processing of requests.

Article 11

1. The products included in the special incentive arrangement for sustainable development and good governance are listed in Annex IX.
2. The Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to amend Annex IX to take into account amendments to the Combined Nomenclature affecting the products listed in that Annex.

Article 12

1. The Common Customs Tariff *ad valorem* duties on all products listed in Annex IX which originate in a GSP+ beneficiary country shall be suspended.
2. Common Customs Tariff specific duties on products referred to in paragraph 1 shall be suspended entirely, except for products for which the Common Customs Tariff duties include *ad valorem* duties. For products with Combined Nomenclature code 17041090, the specific duty shall be limited to 16 % of the customs value.

Article 13

1. As of the date of the granting of the tariff preferences provided under the special incentive arrangement for sustainable development and good governance, the Commission shall keep under review the status of ratification of the conventions listed in Annex VIII and shall monitor their effective implementation by examining the conclusions and recommendations of the relevant monitoring bodies.
2. In this context, a beneficiary country shall cooperate with the Commission and provide all information necessary to assess its respect of binding undertakings referred to in Article 9(1)(c),(d) and (e).

Article 14

1. Every two years, the Commission shall present to the Council and the European Parliament a report on the status of ratification of the conventions listed in Annex VIII, the compliance of the GSP+ beneficiary countries with any reporting obligations under the conventions and the status of their effective implementation.
2. The first report referred to in paragraph 1 shall be submitted two years after the application of the tariff preferences provided for in this Regulation.
3. The report shall include:

- (a) the conclusions or recommendations of any relevant monitoring body under the conventions listed in Annex VIII in respect of each GSP+ beneficiary country; and
- (b) the Commission's conclusions on whether each GSP+ beneficiary country respects its binding undertakings to comply with reporting obligations, to cooperate with monitoring bodies in accordance with the respective conventions and to ensure the effective implementation of the conventions listed in Annex VIII.

The report may include any information the Commission considers appropriate.

- 4. In drawing its conclusions concerning effective implementation of the conventions referred to in Annex VIII the Commission shall assess the conclusions and recommendations of the relevant monitoring bodies.

Article 15

- 1. The special incentive arrangement for sustainable development and good governance shall be withdrawn temporarily, in respect of all or of certain products originating in a GSP+ beneficiary country, where in practice a beneficiary country does not respect its binding undertakings as referred to in Article 9(1)(c),(d) and (e).
- 2. The burden of proof for compliance with its obligations resulting from binding undertakings as referred to in Article 9(1)(c),(d) and (e) shall be on the GSP+ beneficiary country.
- 3. Where, either on the basis of the conclusions of the report referred to in Article 14 or on the basis of the evidence available, the Commission has a reasonable doubt that a particular GSP+ beneficiary country does not respect its binding undertakings as referred to in Article 9(1)(c),(d) and (e), it shall, in accordance with the advisory procedure referred to in Article 38(2), adopt a decision to initiate the procedure for the temporary withdrawal of the tariff preferences provided under the special incentive arrangement for sustainable development and good governance. The Commission shall inform the European Parliament and the Council thereof.
- 4. The Commission shall publish a notice in the *Official Journal of the European Union* and notify the GSP+ beneficiary country concerned thereof. The notice shall:
 - (a) state the grounds for the reasonable doubt as to the fulfilment of the binding undertakings made by the GSP+ beneficiary country as referred to Article 9(1)(c),(d) and (e), which may call into question its right to continue to enjoy the tariff preferences provided under the special incentive arrangement for sustainable development and good governance; and
 - (b) specify the period, which may not exceed six months from the date of publication of the notice, within which a GSP+ beneficiary country shall submit its observations.
- 5. The Commission shall provide the beneficiary country concerned with every opportunity to cooperate during the period referred to in paragraph 4(b).

6. The Commission shall seek all information it considers necessary, *inter alia*, the conclusions and recommendations of the relevant monitoring bodies. In drawing its conclusions, the Commission shall assess all relevant information.
7. Within three months after expiry of the period specified in the notice, the Commission shall decide:
 - (a) to terminate the temporary withdrawal procedure; or
 - (b) to temporarily withdraw the tariff preferences provided under the special incentive arrangement for sustainable development and good governance.
8. Where the Commission considers that the findings do not justify temporary withdrawal, it shall adopt a decision to terminate the temporary withdrawal procedure in accordance with the advisory procedure referred to in Article 38(2).
9. Where the Commission considers that the findings justify temporary withdrawal for the reasons referred to in paragraph 1, it shall be empowered, in accordance with Article 36, to adopt delegated acts to amend Annex III in order to temporarily withdraw the tariff preferences referred to in Article 1(2)(b).
10. Where the Commission decides on temporary withdrawal, such decision shall enter into force six months after its adoption.
11. Where the reasons justifying temporary withdrawal no longer apply before the decision referred to in paragraph 9 takes effect the Commission shall be empowered to repeal the decision to temporarily withdraw tariff preferences in accordance with the urgency procedure referred to in Article 37.
12. The Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to establish rules related to the procedure for temporary withdrawal of the special incentive arrangement for sustainable development and good governance in particular with respect to deadlines, rights of parties, confidentiality and review.

Article 16

Where the Commission finds that the reasons justifying a temporary withdrawal of the tariff preferences as referred to in Article 15(1) no longer apply, it shall reinstate the tariff preferences provided under the special incentive arrangement for sustainable development and good governance. For this purpose the Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to amend Annex III.

CHAPTER IV

SPECIAL ARRANGEMENT FOR THE LEAST-DEVELOPED COUNTRIES

Article 17

1. An eligible country, as listed in Annex I, shall benefit from the tariff preferences provided under the special arrangement for the least-developed countries, referred to in Article 1(2)(c), if that country is identified by the United Nations as a least-developed country.

2. A list of EBA beneficiary countries is established in Annex IV.

The Commission shall continuously review this list on the basis of the most recent available data. Where an EBA beneficiary country no longer fulfils the conditions referred to in paragraph 1, it shall be removed by Commission decision from the list of EBA beneficiary countries following a transitional period of three years as from the date of the adoption of the Commission decision.

3. For the purposes of the second subparagraph of paragraph 2 the Commission shall be empowered to adopt delegated acts in accordance with Article 36 to amend Annex IV.

Pending the identification by the United Nations of a newly independent country as a least-developed country, the Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to amend Annex IV as an interim measure so as to include such a country in the list of EBA beneficiary countries.

4. The Commission shall notify the EBA beneficiary country concerned of any changes in its status under the scheme.

Article 18

1. The Common Customs Tariff duties on all products that are listed in Chapters 1 to 97 of the Combined Nomenclature, except those in Chapter 93, originating in an EBA beneficiary country, shall be suspended entirely.
2. From the date of application of this Regulation until 30 September 2015, imports of products under tariff heading 1701 shall require an import licence.
3. The Commission shall, in accordance with the examination procedure referred to in Article 38(3), adopt detailed rules for implementing the provisions referred to in paragraph 2 in accordance with the procedure referred to in Article 195 of Council Regulation (EC) No 1234/2007¹⁷.

CHAPTER V

TEMPORARY WITHDRAWAL PROVISIONS COMMON TO ALL ARRANGEMENTS

Article 19

1. The preferential arrangements referred to in Article 1(2) may be withdrawn temporarily, in respect of all or of certain products originating in a beneficiary country, for any of the following reasons:
 - (a) serious and systematic violation of principles laid down in the conventions listed in Part A of Annex VIII;
 - (b) export of goods made by prison labour;

¹⁷ OJ L 299, 16.11.2007, p. 1.

- (c) serious shortcomings in customs controls on the export or transit of drugs (illicit substances or precursors), or failure to comply with international conventions on anti-terrorism and money laundering;
 - (d) serious and systematic unfair trading practices including those affecting the supply of raw materials, which have an adverse effect on the Union industry and which have not been addressed by the beneficiary country. For those unfair trading practices, which are prohibited or actionable under the WTO Agreements, the application of this Article shall be based on a previous determination to that effect by the competent WTO body;
 - (e) serious and systematic infringement of the objectives adopted by Regional Fishery Organisations or any international arrangements of which the European Union is a member concerning the conservation and management of fishery resources.
2. The preferential arrangements provided for in this Regulation shall not be withdrawn under paragraph 1(d) in respect of products that are subject to anti-dumping or countervailing measures under Regulations (EC) No 597/2009¹⁸ or (EC) No 1225/2009¹⁹, for the reasons justifying those measures.
 3. Where the Commission considers that there are sufficient grounds justifying temporary withdrawal of the tariff preferences provided under any preferential arrangement referred to in Article 1(2) on the basis of the reasons referred to in paragraph 1 it shall adopt a decision to initiate the procedure for temporary withdrawal in accordance with the advisory procedure referred to in Article 38(2). The Commission shall inform the European Parliament and the Council of this decision.
 4. The Commission shall publish a notice in *the Official Journal of the European Union* announcing the initiation of a temporary withdrawal procedure, and shall notify the beneficiary country concerned thereof. The notice shall:
 - (a) provide the sufficient grounds of the decision to initiate a temporary withdrawal procedure, referred to in paragraph 3; and
 - (b) state that the Commission will monitor and evaluate the situation in the beneficiary country concerned for six months from the date of publication of the notice.
 5. The Commission shall provide the beneficiary country concerned with every opportunity to cooperate during the monitoring and evaluation period.
 6. The Commission shall seek all information it considers necessary, *inter alia*, the available assessments, comments, decisions, recommendations and conclusions of

¹⁸ Council Regulation (EC) No 597/2009 of 11 June 2009 on protection against subsidised imports from countries not members of the European Community (OJ L 188, 18.7.2009, p. 93).

¹⁹ Council Regulation (EC) No 1225/2009 of 30 November 2009 on protection against dumped imports from countries not members of the European Community (OJ L 343, 22.12.2009, p. 51).

the relevant monitoring bodies, as appropriate. In drawing its conclusions, the Commission shall assess all relevant information.

7. Within three months from the expiry of the period referred to in paragraph 4(b), the Commission shall submit a report on its findings and conclusions to the beneficiary country concerned. The beneficiary country has the right to submit its comments on the report. The period for comments shall not exceed one month.
8. Within six months from the expiry of the period referred to in paragraph 4(b) the Commission shall decide:
 - (a) to terminate the temporary withdrawal procedure; or
 - (b) to temporarily withdraw the tariff preferences provided under the preferential arrangements referred to in Article 1(2).
9. Where the Commission considers that the findings do not justify temporary withdrawal, it shall decide, in accordance with the advisory procedure referred to in Article 38(2), to terminate the temporary withdrawal procedure.
10. Where the Commission considers that the findings justify temporary withdrawal for the reasons referred to in paragraph 1, it shall be empowered, in accordance with Article 36, to adopt delegated acts to amend Annex II, III, IV, whichever is applicable, in order to temporarily withdraw the tariff preferences referred to in Article 1(2).
11. Where the Commission decides on temporary withdrawal, the decision shall enter into force six months after it is taken.
12. Where the reasons justifying temporary withdrawal no longer apply before the decision referred to in paragraph 10 takes effect, the Commission shall be empowered to repeal the decision to temporarily withdraw the tariff preferences in accordance with the urgency procedure referred to in Article 37.
13. The Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to establish rules related to the procedure for temporary withdrawal of all arrangements in particular with respect to deadlines, rights of parties, confidentiality and review.

Article 20

Where the Commission finds that the reasons justifying a temporary withdrawal of the tariff preferences as referred to in Article 19(1) no longer apply, it shall reinstate the tariff preferences provided under the preferential arrangements referred to in Article 1(2). For this purpose the Commission shall be empowered to adopt delegated acts, in accordance with Article 36 to amend Annexes II, III or IV, whichever is applicable.

Article 21

1. The preferential arrangements provided for in this Regulation may be withdrawn temporarily, in respect of all or of certain products originating in a beneficiary country, in cases of fraud, irregularities or systematic failure to comply with or to

ensure compliance with the rules concerning the origin of the products and with the procedures related thereto, or failure to provide administrative cooperation as required for the implementation and policing of the arrangements referred to in Article 1(2).

2. The administrative cooperation referred to in paragraph 1 requires, *inter alia*, that a beneficiary country:
 - (a) communicate to the Commission and update the information necessary for the implementation of the rules of origin and the policing thereof;
 - (b) assist the European Union by carrying out, at the request of the customs authorities of the Member States, subsequent verification of the origin of the goods, and communicate its results in time;
 - (c) assist the European Union by allowing the Commission, in coordination and close cooperation with the competent authorities of the Member States, to conduct the European Union 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 preferential arrangements referred to in Article 1(2);
 - (d) carry out or arrange for appropriate inquiries to identify and prevent contravention of the rules of origin;
 - (e) comply with or ensure compliance with the rules of origin in respect of regional cumulation, within the meaning of Regulation (EEC) No 2454/93, if the country benefits therefrom;
 - (f) assist the European Union in the verification of conduct where there is a presumption of origin-related fraud, whereby the existence of fraud may be presumed where imports of products under the preferential arrangements provided for in this Regulation massively exceed the usual levels of the beneficiary country's exports.
3. Where the Commission considers that there is sufficient evidence to justify temporary withdrawal for the reasons set out in paragraphs 1 and 2, it shall decide in accordance with the urgency procedure referred to in Article 38(4) to temporarily withdraw the tariff preferences referred to in Article 1(2), in respect of all or certain products originating in a beneficiary country.
4. Before taking such decision, the Commission shall first publish a notice in the Official Journal of the European Union, stating that there are grounds for reasonable doubt about compliance with paragraphs 1 and 2 which may call into question the right of the beneficiary country to continue to enjoy the benefits granted by this Regulation.
5. The Commission shall inform the beneficiary country concerned of any decision taken in accordance with paragraph 3, before it becomes effective.
6. The period of temporary withdrawal shall not exceed six months. On conclusion of the period, the Commission shall decide in accordance with the urgency procedure

referred to in Article 38(4) either to terminate the temporary withdrawal or to extend the period of temporary withdrawal.

7. Member States shall communicate to the Commission all relevant information that may justify temporary withdrawal of the tariff preferences or its extension.

CHAPTER VI

SAFEGUARD AND SURVEILLANCE PROVISIONS

Section I

General Safeguards

Article 22

1. Where a product originating in a beneficiary country of any of the three arrangements referred to in Article 1(2), is imported in volumes and/or at prices which cause, or threaten to cause, serious difficulties to European Union producers of like or directly competing products, normal Common Customs Tariff duties on that product may be reintroduced in accordance with the following provisions.
2. For the purpose of this Chapter, 'like product' means a product which is identical, i.e. alike in all respects, to the product under consideration, or, in the absence of such a product, another product which, although not alike in all respects, has characteristics closely resembling those of the product under consideration.
3. For the purpose of this Chapter, 'interested parties' means those parties involved in the production, distribution and/or sale of the imports mentioned in paragraph 1 and of like or directly competing products.
4. The Commission shall be empowered to adopt delegated acts, in accordance with Article 36, to establish rules related to the procedure for adopting general safeguard measures in particular with respect to deadlines, rights of parties, confidentiality, disclosure, verification, visits and review.

Article 23

Serious difficulties shall exist where European Union producers suffer deterioration in their economic and/or financial situation. In examining whether such deterioration exists, the Commission shall take account, *inter alia*, of the following factors concerning European Union producers, where such information is available:

- (i) market share;
- (ii) production;
- (iii) stocks;
- (iv) production capacity;
- (v) bankruptcies;

- (vi) profitability;
- (vii) capacity utilisation;
- (viii) employment;
- (ix) imports;
- (x) prices.

Article 24

1. The Commission shall investigate whether the normal Common Customs Tariff duties should be reintroduced if there is sufficient *prima facie* evidence that the conditions of Article 22(1) are met.
2. An investigation shall be initiated upon request by a Member State, by any legal person or any association not having legal personality, acting on behalf of Union producers, or on the Commission's own initiative if it is apparent to the Commission that there is sufficient *prima facie* evidence, as determined on the basis of factors referred to in Article 23, to justify such initiation. The request to initiate an investigation shall contain evidence that the conditions for imposing the safeguard measure set out in Article 22(1) are met. The request shall be submitted to the Commission. The Commission shall, as far as possible, examine the accuracy and adequacy of the evidence provided in the request to determine whether there is sufficient *prima facie* evidence to justify the initiation of an investigation.
3. Where it is apparent that there is sufficient *prima facie* evidence to justify the initiation of a proceeding the Commission shall publish a notice in the *Official Journal of the European Union*. Initiation shall take place within one month of the request received pursuant to paragraph 2. Should an investigation be initiated, the notice shall provide all necessary details about the procedure and deadlines, including recourse to the Hearing Officer of the Directorate General for Trade of the European Commission.
4. An investigation, including the procedural steps referred to in Articles 25, 26 and 27, shall be concluded within 12 months from its initiation.

Article 25

On duly justified grounds of urgency relating to deterioration of the economic and/or financial situation of European Union producers which would be difficult to repair, the Commission shall be empowered to adopt immediately applicable implementing acts in accordance with the urgency procedure referred to in Article 38(4) to reintroduce normal Common Customs Tariff duties for a period of up to 12 months.

Article 26

Where the facts as finally established show that the conditions set out in Article 22(1) are met, the Commission shall adopt an implementing act to reintroduce the Common Customs Tariff duties in accordance with the examination procedure referred to in Article 38(3). Such a

decision shall enter into force within one month from the date of its publication in the *Official Journal of the European Union*.

Article 27

Where the facts as finally established show that the conditions set out in Article 22(1) are not met, the Commission shall adopt a decision terminating the investigation and proceeding in accordance with the examination procedure referred to in Article 38(3). Such a decision shall be published in the *Official Journal of the European Union*. The investigation shall be deemed terminated, if no decision is published within the period referred to in Article 24(4) and any urgent preventive measures shall automatically lapse.

Article 28

Customs duties shall be reintroduced as long as necessary to counteract the deterioration in the economic and/or financial situation of European Union producers, or as long as the threat of such deterioration persists. The period of reintroduction shall not exceed three years, unless it is extended in duly justified circumstances.

Section II

Safeguards in the Textile, Agriculture and Fisheries Sectors

Article 29

1. Without prejudice to the provisions of Section I of this Chapter, on 1 January of each year, the Commission, on its own initiative and in accordance with the advisory procedure referred to in Article 38(2), shall remove the tariff preferences referred to in Articles 7 and 13 with respect to the products from GSP section 11(b) or to products falling under Combined Nomenclature codes 22071000, 22072000, 29091910, 38140090, 38200000, and 38249097 where imports of such products, listed respectively in Annex V or IX, whichever is applicable, originate in a beneficiary country and their total:
 - (a) increase by at least 15 % in quantity (by volume), as compared with the previous calendar year; or
 - (b) for products under GSP section 11(b), exceed the share referred to in Annex VI, paragraph 2 of the value of European Union imports of products in GSP section 11(b) from all countries and territories listed in Annex I during any period of twelve months.
2. Paragraph 1 shall not apply to EBA beneficiary countries, nor shall it apply to countries with a share not exceeding 8 % of European Union imports of products listed in Annex V or IX, whichever is applicable.
3. The removal of the tariff preferences shall take effect two months after the date of publication of the Commission's decision to this effect in the *Official Journal of the European Union*.

Article 30

Without prejudice to the provisions of Section I of this Chapter, where imports of products included in Annex I to the Treaty on the Functioning of the European Union cause, or threaten to cause, serious disturbance to European Union markets, in particular to one or more of the outermost regions, or these markets' regulatory mechanisms, the Commission, on its own initiative or at the request of a Member State, after consulting the committee for the relevant agriculture or fisheries common market organisation, shall suspend the preferential arrangements in respect of the products concerned in accordance with examination procedure referred to in Article 38(3).

Article 31

The Commission shall inform the beneficiary country concerned as soon as possible of any decision taken in accordance with Article 29 or Article 30 before it becomes effective.

Section III

Surveillance in the Agricultural and Fisheries Sectors

Article 32

1. Without prejudice to the provisions of Section I of this Chapter, products from Chapters 1 to 24 of Common Custom Tariff as laid down by Regulation (EEC) No 2658/87, originating in beneficiary countries, may be subject to a special surveillance mechanism, in order to avoid disturbances to European Union markets. The Commission, on its own initiative or at the request of a Member State, after consulting the committee for the relevant agriculture or fisheries common market organisation, shall decide, in accordance with the examination procedure referred to in Article 38(3), whether to apply this special surveillance mechanism, and shall determine the products to which this surveillance mechanism is to be applied.
2. Where the provisions of Section I of this Chapter are applied to products in Chapters 1 to 24 of Common Custom Tariff as laid down by Regulation (EEC) No 2658/87, originating in beneficiary countries, the period referred to in Article 24(4) shall be reduced to two months in the following cases:
 - (a) when the beneficiary country concerned does not ensure compliance with the rules of origin or does not provide the administrative cooperation referred to in Article 21; or
 - (b) when imports of products from Chapters 1 to 24 of Common Custom Tariff as laid down by Regulation (EEC) No 2658/87, under the preferential arrangements granted under this Regulation massively exceed the usual levels of exports from the beneficiary country concerned.

CHAPTER VII

COMMON PROVISIONS

Article 33

1. To benefit from the tariff preferences, the products for which the tariff preferences are claimed shall originate in a beneficiary country.
2. For the purposes of the arrangements referred to in Article 1(2), the rules of origin concerning the definition of the concept of originating products, the procedures and the methods of administrative cooperation related thereto shall be those laid down in Regulation (EEC) No 2454/93.

Article 34

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

Article 35

1. The statistical source to be used for the purpose of this Regulation shall be Eurostat's external trade statistics.
2. Within six weeks of the end of each quarter, Member States shall send Eurostat their statistical data on products placed under the customs procedure for release for free circulation during that quarter under the tariff preferences according to Council Regulation (EC) No 471/2009²⁰. These data, supplied by reference to the Combined Nomenclature codes and, where applicable, the TARIC codes, shall show, by country of origin, the values, quantities and any supplementary units required in accordance with the definitions in this Regulation.
3. In accordance with Article 308(d) of Regulation (EEC) No 2454/93, Member States shall forward to the Commission, at its request, details of the quantities and values of products released for free circulation under the tariff preferences, during the previous months. These data shall include the products referred to in paragraph 4.
4. The Commission shall, in close cooperation with Member States, monitor the imports of products with Combined Nomenclature codes, 0603, 08030019, 1006, 160414, 16041931, 16041939, 16042070, 1701, 1704, 18061030, 18061090, 200290, 210320, 21069059, 21069098, 6403, 22071000, 22072000, 29091910, 38140090, 38200000 and 38249097, in order to determine whether the conditions referred to in Articles 22, 29 and 30 are fulfilled.

²⁰ Council Regulation (EC) No 471/2009 of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 (1) (OJ L 152, 16.6.2009).

5. Member States shall forward to the Commission, every month, details of the quantities and values of products released for free circulation under the tariff preferences, not later than three months after such release.

Article 36

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.
2. The delegation of power referred to in Articles 3, 5, 6, 8, 9, 10, 11, 15, 16, 17, 19, 20, 22 shall be conferred for an indeterminate period of time from the date of entry into force of this Regulation.
3. The delegation of powers referred to in paragraph 2 may be revoked at any time by the European Parliament or by the Council. A decision of revocation shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.
4. A delegated act adopted pursuant to paragraph 2 shall enter into force only if no objection has been expressed by either the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or the Council.

Article 37

1. Delegated acts adopted under this Article shall enter into force without delay and shall apply as long as no objection is expressed in accordance with paragraph 2. The notification of a delegated act adopted under this Article to the European Parliament and to the Council shall state the reasons for the use of the urgency procedure.
2. Either the European Parliament or the Council may object to a delegated act in accordance with the procedure referred to in Article 36(4). In such a case, the Commission shall repeal the act without delay following the notification of the decision to object by the European Parliament or the Council.

Article 38

1. The Commission shall be assisted by the Generalised Preferences Committee. That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011 of 16 February 2011. 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.
2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.

3. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.
4. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011 shall apply in conjunction with Article 5 thereof.

Article 39

Every two years the Commission shall present, to the Council and the European Parliament, a report on the effects of the scheme covering the most recent two-year period and all of the preferential arrangements referred to in Article 1(2).

Article 40

References to Council Regulation (EC) No 732/2008 shall be construed as references to the corresponding provisions of this Regulation.

FINAL PROVISIONS

Article 41

1. Any investigation or temporary withdrawal procedure initiated and not terminated under Council Regulation (EC) No 732/2008 shall be re-initiated automatically under the provisions of this Regulation, except in respect of a beneficiary country of the special incentive arrangement for sustainable development and good governance under Council Regulation (EC) No 732/2008 if the investigation concerns only the benefits granted under the special incentive arrangement for sustainable development and good governance. However, this investigation shall be re-initiated automatically if the same beneficiary country applies for the special incentive arrangement under this Regulation within one year from the date of application of the Regulation;
2. The information received in the course of an investigation initiated and not terminated under Council Regulation (EC) No 732/2008 shall be taken into account in any re-initiated investigation.

Article 42

1. This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.
2. The tariff preferences referred to in Article 1(2) shall apply six months after the entry into force of this Regulation and in no case later than 1 January 2014.
3. Council Regulation (EC) No 732/2008 is repealed with effect from the date of application of the preferences provided for in this Regulation.
4. The Commission shall submit a report on the operation of this Regulation five years after its entry into force. Such a report may be accompanied by a legislative proposal.

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

Done at Brussels,

For the European Parliament
The President

For the Council
The President

ANNEX I

(The list of countries presented in this Annex is indicative, as has been established by application of Article 3 at the moment of the submission of this Regulation proposal to the Council and the Parliament.

The final list of countries, will be established in accordance with Article 3 a year before the application of this Regulation.)

ELIGIBLE COUNTRIES OF THE EUROPEAN UNION'S SCHEME OF GENERALISED TARIFF PREFERENCES REFERRED TO IN ARTICLE 3

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the external trade statistics of the Community

Column B: name of the country

| A | B |
|----|-------------------------------|
| AE | United Arab Emirates |
| AF | Afghanistan |
| AG | Antigua and Barbuda |
| AL | Albania |
| AM | Armenia |
| AO | Angola |
| AR | Argentina |
| AZ | Azerbaijan |
| BA | Bosnia and Herzegovina |
| BB | Barbados |
| BD | Bangladesh |
| BF | Burkina Faso |
| BH | Bahrain |
| BI | Burundi |
| BJ | Benin |
| BN | Brunei Darussalam |
| BO | Bolivia |
| BR | Brazil |
| BS | Bahamas |
| BT | Bhutan |
| BW | Botswana |
| BY | Belarus |
| BZ | Belize |
| CD | Congo, Democratic Republic of |
| CF | Central African Republic |

| | |
|----|---------------------------------|
| CG | Congo |
| CI | Côte d'Ivoire |
| CK | Cook Islands |
| CM | Cameroon |
| CN | China, People's Republic of |
| CO | Colombia |
| CR | Costa Rica |
| CU | Cuba |
| CV | Cape Verde |
| DJ | Djibouti |
| DM | Dominica |
| DO | Dominican Republic |
| DZ | Algeria |
| EC | Ecuador |
| EG | Egypt |
| ER | Eritrea |
| ET | Ethiopia |
| FJ | Fiji |
| FM | Micronesia, Federated States of |
| GA | Gabon |
| GD | Grenada |
| GE | Georgia |
| GH | Ghana |
| GM | Gambia |
| GN | Guinea |
| GQ | Equatorial Guinea |
| GT | Guatemala |
| GW | Guinea-Bissau |
| GY | Guyana |
| HK | Hong Kong |
| HN | Honduras |
| HR | Croatia |
| HT | Haiti |
| ID | Indonesia |
| IN | India |
| IQ | Iraq |
| IR | Iran |
| JM | Jamaica |
| JO | Jordan |
| KE | Kenya |
| KG | Kyrgyz Republic |
| KH | Cambodia |
| KI | Kiribati |
| KM | Comoros |
| KN | St Kitts and Nevis |

| | |
|----|---------------------------------------|
| KW | Kuwait |
| KZ | Kazakhstan |
| LA | Lao People's Democratic Republic |
| LB | Lebanon |
| LC | St Lucia |
| LK | Sri Lanka |
| LR | Liberia |
| LS | Lesotho |
| LY | Libyan Arab Jamahiriya |
| MA | Morocco |
| MD | Moldova, Republic of |
| ME | Montenegro |
| MG | Madagascar |
| MH | Marshall Islands |
| MK | Former Yugoslav Republic of Macedonia |
| ML | Mali |
| MM | Myanmar |
| MN | Mongolia |
| MO | Macao |
| MR | Mauritania |
| MU | Mauritius |
| MV | Maldives |
| MW | Malawi |
| MX | Mexico |
| MY | Malaysia |
| MZ | Mozambique |
| NA | Namibia |
| NE | Niger |
| NG | Nigeria |
| NI | Nicaragua |
| NP | Nepal |
| NR | Nauru |
| NU | Niue |
| OM | Oman |
| PA | Panama |
| PE | Peru |
| PG | Papua New Guinea |
| PH | Philippines |
| PK | Pakistan |
| PW | Palau |
| PY | Paraguay |
| QA | Qatar |
| RU | Russian Federation |
| RW | Rwanda |
| SA | Saudi Arabia |

| | |
|----|-------------------------------|
| SB | Solomon Islands |
| SC | Seychelles |
| SD | Sudan |
| SL | Sierra Leone |
| SN | Senegal |
| SO | Somalia |
| SR | Suriname |
| ST | São Tomé and Príncipe |
| SV | El Salvador |
| SY | Syrian Arab Republic |
| SZ | Swaziland |
| TD | Chad |
| TG | Togo |
| TH | Thailand |
| TJ | Tajikistan |
| TL | Timor-Leste |
| TM | Turkmenistan |
| TN | Tunisia |
| TO | Tonga |
| TT | Trinidad and Tobago |
| TV | Tuvalu |
| TZ | Tanzania |
| UA | Ukraine |
| UG | Uganda |
| UY | Uruguay |
| UZ | Uzbekistan |
| VC | St Vincent and the Grenadines |
| VE | Venezuela |
| VN | Vietnam |
| VU | Vanuatu |
| WS | Samoa |
| XK | Kosovo ²¹ |
| XS | Serbia |
| YE | Yemen |
| ZA | South Africa |
| ZM | Zambia |
| ZW | Zimbabwe |

²¹ UNSCR 1244/1999.

ELIGIBLE COUNTRIES OF THE EUROPEAN UNION'S SCHEME OF GENERALISED TARIFF PREFERENCES REFERRED TO IN ARTICLE 3 WHICH HAVE BEEN TEMPORARILY WITHDRAWN FROM THIS SCHEME, IN RESPECT OF ALL OR OF CERTAIN PRODUCTS ORIGINATING IN THESE COUNTRIES.

| | |
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| BY | Belarus |
| MM | Myanmar |

ANNEX II

(The list of countries presented in this Annex is indicative, as has been established by application of Article 4 at the moment of the submission of this Regulation proposal to the Council and the Parliament.

(The final list of countries, will be established in accordance with Article 5 a year before the application of this Regulation.)

BENEFICIARY COUNTRIES²² OF THE GENERAL ARRANGEMENT REFERRED TO IN ARTICLE 1 (2) (A)

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the external trade statistics of the Community

Column B: name of the country

| A | B |
|----|---------------------------------|
| AF | Afghanistan |
| AM | Armenia |
| AO | Angola |
| AZ | Azerbaijan |
| BD | Bangladesh |
| BF | Burkina Faso |
| BI | Burundi |
| BJ | Benin |
| BO | Bolivia |
| BT | Bhutan |
| CD | Congo, Democratic Republic of |
| CF | Central African Republic |
| CG | Congo |
| CN | China, People's Republic of |
| CO | Colombia |
| CV | Cape Verde |
| DJ | Djibouti |
| EC | Ecuador |
| ER | Eritrea |
| ET | Ethiopia |
| FM | Micronesia, Federated States of |
| GE | Georgia |
| GM | Gambia |
| GN | Guinea |
| GQ | Equatorial Guinea |
| GT | Guatemala |

²² This list includes countries for which preferences may have been temporarily withdrawn or suspended. The Commission or the competent authorities of the country concerned will be able to provide an updated list.

| | |
|----|----------------------------------|
| GW | Guinea-Bissau |
| HN | Honduras |
| HT | Haiti |
| ID | Indonesia |
| IN | India |
| IQ | Iraq |
| IR | Iran |
| KG | Kyrgyz Republic |
| KH | Cambodia |
| KI | Kiribati |
| KM | Comoros |
| LA | Lao People's Democratic Republic |
| LK | Sri Lanka |
| LR | Liberia |
| LS | Lesotho |
| MG | Madagascar |
| MH | Marshall Islands |
| ML | Mali |
| MM | Myanmar |
| MN | Mongolia |
| MR | Mauritania |
| MV | Maldives |
| MW | Malawi |
| MZ | Mozambique |
| NE | Niger |
| NG | Nigeria |
| NI | Nicaragua |
| NP | Nepal |
| NR | Nauru |
| PE | Peru |
| PH | Philippines |
| PK | Pakistan |
| PY | Paraguay |
| RW | Rwanda |
| SB | Solomon Islands |
| SD | Sudan |
| SL | Sierra Leone |
| SN | Senegal |
| SO | Somalia |
| ST | São Tomé and Príncipe |
| SV | El Salvador |
| SY | Syrian Arab Republic |
| TD | Chad |
| TG | Togo |
| TH | Thailand |
| TJ | Tajikistan |
| TL | Timor-Leste |

| | |
|----|--------------|
| TM | Turkmenistan |
| TO | Tonga |
| TV | Tuvalu |
| TZ | Tanzania |
| UA | Ukraine |
| UG | Uganda |
| UZ | Uzbekistan |
| VN | Vietnam |
| VU | Vanuatu |
| WS | Samoa |
| YE | Yemen |
| ZM | Zambia |

BENEFICIARY COUNTRIES²³ OF THE GENERAL ARRANGEMENT REFERRED TO IN ARTICLE 1 (2) (A) WHICH HAVE BEEN TEMPORARILY WITHDRAWN FROM THIS SCHEME, IN RESPECT OF ALL OR OF CERTAIN PRODUCTS ORIGINATING IN THESE COUNTRIES.

| | |
|----|---------|
| MM | Myanmar |
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²³ This list includes countries for which preferences may have been temporarily withdrawn, suspended or which may not have complied with the requirements for administrative cooperation (a precondition for goods to be granted the benefit of tariff preferences). The Commission or the competent authorities of the country concerned will be able to provide an updated list.

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BENEFICIARY COUNTRIES²⁵ OF THE SPECIAL INCENTIVE ARRANGEMENT FOR SUSTAINABLE DEVELOPMENT AND GOOD GOVERNANCE REFERRED TO IN ARTICLE 1 (2) (B) WHICH HAVE BEEN TEMPORARILY WITHDRAWN FROM THIS SCHEME, IN RESPECT OF ALL OR OF CERTAIN PRODUCTS ORIGINATING IN THESE COUNTRIES.

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²⁵ This list includes countries for which preferences may have been temporarily withdrawn, suspended or which may not have complied with the requirements for administrative cooperation (a precondition for goods to be granted the benefit of tariff preferences). The Commission or the competent authorities of the country concerned will be able to provide an updated list.

ANNEX IV

(The list of countries presented in this Annex is indicative, as has been established by application of Article 17 at the moment of the submission of this Regulation proposal to the Council and the Parliament.

The final list of countries, will be established in accordance with Article 17(2) a year before the application of this Regulation.)

BENEFICIARY COUNTRIES²⁶ OF THE SPECIAL ARRANGEMENT FOR THE LEAST-DEVELOPED COUNTRIES REFERRED TO IN ARTICLE 1 (2) (C)

Column A: alphabetical code, in accordance with the nomenclature of countries and territories for the external trade statistics of the Community

Column B: name of the country

| A | B |
|----|------------------------------------|
| AF | Afghanistan |
| AO | Angola |
| BD | Bangladesh |
| BF | Burkina Faso |
| BI | Burundi |
| BJ | Benin |
| BT | Bhutan |
| CD | The Congo (democratic Republic of) |
| CF | Central African (Republic) |
| CV | Cape Verde (Republic of) |
| DJ | Djibouti |
| ER | Eritrea |

²⁶ This list includes countries for which preferences may have been temporarily withdrawn. The Commission or the competent authorities of the country concerned will be able to provide an updated list.

| | |
|----|------------------------------------|
| ET | Ethiopia |
| GM | Gambia |
| GN | Guinea |
| GQ | Equatorial Guinea |
| GW | Guinea-Bissau |
| HT | Haiti |
| KH | Cambodia |
| KI | Kiribati |
| KM | Comoros Islands (Islands) |
| LA | Lao (Republic democratic people's) |
| LR | Liberia |
| LS | Lesotho |
| MG | Madagascar |
| ML | Mali |
| MM | Myanmar |
| MR | Mauritania |
| MV | The Maldives |
| MW | Malawi |
| MZ | Mozambique |
| NE | Niger |
| NP | Nepal |
| RW | Rwanda |
| SB | The Solomon Islands |
| SD | Sudan |
| SL | Sierra Leone |
| SN | Senegal |
| SO | Somalia |
| ST | Sao Tome and Principle |

| | |
|----|------------------------|
| TD | Chad |
| TG | Togo |
| TL | Timor-Leste |
| TV | Tuvalu |
| TZ | Tanzania (Republic of) |
| UG | Uganda |
| VU | Vanuatu |
| WS | Samoa |
| YE | Yemen |
| ZM | Zambia |

BENEFICIARY COUNTRIES²⁷ OF THE SPECIAL ARRANGEMENT FOR THE LEAST-DEVELOPED COUNTRIES REFERRED TO IN ARTICLE 1 (2) (C) WHICH HAVE BEEN TEMPORARILY WITHDRAWN FROM THIS SCHEME, IN RESPECT OF ALL OR OF CERTAIN PRODUCTS ORIGINATING IN THESE COUNTRIES.

| | |
|----|---------|
| MM | Myanmar |
|----|---------|

²⁷ This list includes countries for which preferences may have been temporarily withdrawn or suspended. The Commission or the competent authorities of the country concerned will be able to provide an updated list.

ANNEX V

List of products included in the general arrangement referred to in Article 1 (2) (a)

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the description of the 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 with a CN code marked with an asterisk is subject to the conditions laid down in the relevant Community provisions.

The column 'Section' lists GSP Sections (Article 2 (g))

The column 'Chapter' lists CN chapters covered by a GSP Section (Article 2(h))

The column "Sensitive/non-sensitive" refers to the products included in the general arrangement Article 6. These products are listed as being either NS (non-sensitive, for the purposes of Article 7(1)) or S (sensitive, for the purposes of Article 7(2)).

For reasons of simplification, the products are listed in groups. These may include products for which Common Customs Tariff duties were withdrawn or suspended.

| Section | Chapter | CN code | Description | Sensitive/non-sensitive |
|---------|---------|--------------|--|-------------------------|
| S-1a | | 0101 10 90 | Live, pure-bred breeding asses and other | S |
| | | 0101 90 19 | Live horses, other than pure-bred breeding animals, other than for slaughter | S |
| | | 0101 90 30 | Live asses, other than pure-bred breeding animals | 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 |
| | 01 | 0106 39 10 | Live pigeons | S |
| | 02 | 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 |
| | | 0207 14 91 | Livers, frozen, of fowls of the species Gallus domesticus | S |

| | | | | |
|------|----|--------------|--|----|
| | | 0207 27 91 | Livers, frozen, of turkeys | S |
| | | 0207 36 89 | Livers, frozen, of ducks, geese or guinea fowls, other than fatty livers of ducks or geese | S |
| | | 0208 90 70 | Frogs' legs | NS |
| | | 0210 99 10 | Meat of horses, salted, in brine or dried | S |
| | | 0210 99 59 | Offal of bovine animals, salted, in brine, dried or smoked, other than thick skirt and thin skirt | S |
| | | 0210 99 60 | Offal of sheep or goats, salted, in brine, dried or smoked | S |
| | | 0210 99 80 | Offal, salted, in brine, dried or smoked, other than poultry liver, other than of domestic swine, of bovine animals or of sheep or goats | S |
| | | 0403 10 51 | Yogurt, flavoured or containing added fruit, nuts or cocoa | S |
| | | 0403 10 53 | | |
| | | 0403 10 59 | | |
| | | 0403 10 91 | | |
| | | 0403 10 93 | | |
| | | 0403 10 99 | | |
| | | 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 | | |
| | | 0403 90 79 | | |
| | | 0403 90 91 | | |
| | | 0403 90 93 | | |
| | | 0403 90 99 | | |
| | | 0405 20 10 | Dairy spreads, of a fat content, by weight, of 39 % or more but not exceeding 75 % | S |
| | | 0405 20 30 | | |
| | | 0407 00 90 | Birds' eggs, in shell, fresh, preserved or cooked, other than of poultry | S |
| | 04 | 0410 00 00 | Edible products of animal origin, not elsewhere specified or included | S |
| | 05 | 0511 99 39 | Natural sponges of animal origin, other than raw | S |
| S-1b | 03 | Ex Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates, | S |

| | | | | |
|-------------|---|--------------------------|---|----|
| | | | except for products under subheading 0301 10 90 | |
| | | 0301 10 90 | Live, ornamental saltwater fish | NS |
| S-2a | 06 | ex Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage, except for products under subheading 0604 91 40 | S |
| | | 0604 91 40 | Conifer branches, fresh | NS |
| S-2b | 07 | 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 |
| | | 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 | Cucumbers, fresh or chilled, from 16 May to 31 October | S |
| | | 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled | S |
| | | 0709 20 00 | Asparagus, fresh or chilled | S |
| | | 0709 30 00 | Aubergines (eggplants), fresh or chilled | S |
| | | 0709 40 00 | Celery other than celeriac, fresh or chilled | S |
| | | 0709 51 00 ex 0709 59 | Mushrooms, fresh or chilled, excluding the products under subheading 0709 59 50 | S |
| | | 0709 60 10 | Sweet peppers, fresh or chilled | S |
| | | 0709 60 99 | Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled, other than sweet peppers, other than for the manufacture of capsin or capsin oleoresin dyes and other than for the industrial manufacture of essential oils or resinoids | S |
| | | 0709 70 00 | Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled | S |
| | | 0709 90 10 | Salad vegetables, fresh or chilled, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.) | S |
| 0709 90 20 | Chard (or white beet) and cardoons, fresh or chilled | S | | |
| 0709 90 31* | Olives, fresh or chilled, for uses other than the production of oil | S | | |

| | | | |
|----|---------------|---|----|
| | 0709 90 40 | Capers, fresh or chilled | S |
| | 0709 90 50 | Fennel, fresh or chilled | S |
| | 0709 90 70 | Courgettes, fresh or chilled | S |
| | ex 0709 90 80 | Globe artichokes, fresh or chilled, from 1 July to 31 October | S |
| | 0709 90 90 | Other vegetables, fresh or chilled | S |
| | ex 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen, except for the product of subheading 0710 80 85 | 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 the products under subheading 0711 20 90 | S |
| | ex 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives and the products under subheading 0712 90 19 | S |
| | 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split | S |
| | 0714 20 10 * | Sweet potatoes, fresh, whole, and intended for human consumption | NS |
| | 0714 20 90 | Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, other than fresh and whole and intended for human consumption | S |
| | 0714 90 90 | Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith | NS |
| 08 | 0802 11 90 | Almonds, fresh or dried, whether or not shelled, other than bitter | S |
| | 0802 12 90 | | |
| | 0802 21 00 | Hazelnuts or filberts (<i>Corylus</i> spp.), fresh or dried, whether or not shelled | S |
| | 0802 22 00 | | |
| | 0802 31 00 | Walnuts, fresh or dried, whether or not shelled | S |
| | 0802 32 00 | | |
| | 0802 40 00 | Chestnuts (<i>Castanea</i> spp.), fresh or dried, whether or not shelled or peeled | S |
| | 0802 50 00 | Pistachios, fresh or dried, whether or not shelled or peeled | NS |
| | 0802 60 00 | Macadamia nuts, fresh or dried, whether or not shelled or peeled | NS |

| | | |
|---------------|--|----|
| 0802 90 50 | Pine nuts, fresh or dried, whether or not shelled or peeled | NS |
| 0802 90 85 | Other nuts, fresh or dried, whether or not shelled or peeled | NS |
| 0803 00 11 | Plantains, fresh | S |
| 0803 00 90 | Bananas, including plantains, dried | S |
| 0804 10 00 | Dates, fresh or dried | S |
| 0804 20 10 | Figs, fresh or dried | S |
| 0804 20 90 | | |
| 0804 30 00 | Pineapples, fresh or dried | S |
| 0804 40 00 | Avocados, fresh or dried | S |
| ex 0805 20 | Mandarins (including tangerines and satsumas), and clementines, wilkings and similar citrus hybrids, fresh or dried, from 1 March to 31 October | S |
| 0805 40 00 | Grapefruit, including pomelos, fresh or dried | NS |
| 0805 50 90 | Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh or dried | S |
| 0805 90 00 | Other citrus fruit, fresh or dried | S |
| ex 0806 10 10 | Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, excluding grapes of the variety Emperor (<i>Vitis vinifera</i> cv.) from 1 to 31 December | S |
| 0806 10 90 | Other grapes, fresh | S |
| ex 0806 20 | Dried grapes, excluding products under subheading ex 0806 20 30 in immediate containers of a net capacity exceeding 2 kg | S |
| 0807 11 00 | Melons (including watermelons), fresh | S |
| 0807 19 00 | | |
| 0808 10 10 | Cider apples, fresh, 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 | Quinces, fresh | 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, fresh, from 1 January to 20 May and from 11 August to 31 December, other than sour cherries (<i>Prunus cerasus</i>) | S |
| ex 0809 30 | Peaches, including nectarines, fresh, from 1 January to 10 June and from 1 October to 31 December | S |
| ex 0809 40 05 | Plums, fresh, from 1 January to 10 June and from 1 October to 31 December | S |
| 0809 40 90 | Sloes, fresh | S |
| ex 0810 10 00 | Strawberries, fresh, from 1 January to 30 April and from 1 August to 31 December | S |
| 0810 20 | Raspberries, blackberries, mulberries and loganberries, fresh | S |
| 0810 40 30 | Fruit of the species <i>Vaccinium myrtillus</i> , fresh | S |
| 0810 40 50 | Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i> , fresh | S |
| 0810 40 90 | Other fruits of the genus <i>Vaccinium</i> , fresh | S |
| 0810 50 00 | Kiwifruit, fresh | S |
| 0810 60 00 | Durians, fresh | S |
| 0810 90 50 | Black-, white- or redcurrants and gooseberries, fresh | S |
| 0810 90 60 | | |
| 0810 90 70 | | |
| 0810 90 95 | Other fruit, fresh | S |
| ex 0811 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, except for products under subheadings 0811 10 and 0811 20 | 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, except for products under subheading 0812 90 30 | S |
| 0812 90 30 | Papaws (papayas) | NS |
| 0813 10 00 | Apricots, dried | S |
| 0813 20 00 | Prunes | S |
| 0813 30 00 | Apples, dried | S |
| 0813 40 10 | Peaches, including nectarines, dried | S |

| | | | | |
|------|----|--------------|--|----|
| | | 0813 40 30 | Pears, dried | S |
| | | 0813 40 50 | Papaws (papayas), dried | NS |
| | | 0813 40 95 | Other fruit, dried, other than that of headings 0801 to 0806 | NS |
| | | 0813 50 12 | Mixtures of dried fruit (other than that of headings 0801 to 0806) of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, but not containing prunes | S |
| | | 0813 50 15 | Other mixtures of dried fruit (other than that of headings 0801 to 0806), not containing prunes | S |
| | | 0813 50 19 | Mixtures of dried fruit (other than that of headings 0801 to 0806), containing prunes | S |
| | | 0813 50 31 | Mixtures exclusively of tropical nuts of headings 0801 and 0802 | S |
| | | 0813 50 39 | Mixtures exclusively of nuts of headings 0801 and 0802, other than of tropical nuts | S |
| | | 0813 50 91 | Other mixtures of nuts and dried fruits of Chapter 8, not containing prunes or figs | S |
| | | 0813 50 99 | Other mixtures of nuts and dried fruits of Chapter 8 | 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 |
| S-2c | 09 | ex Chapter 9 | Coffee, tea, maté and spices, except the products under subheadings 0901 12 00, 0901 21 00, 0901 22 00, 0901 90 90 and 0904 20 10, headings 0905 00 00 and 0907 00 00, and subheadings 0910 91 90, 0910 99 33, 0910 99 39, 0910 99 50 and 0910 99 99 | 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 in any proportion | S |
| | | 0904 20 10 | Sweet peppers, dried, neither crushed nor ground | S |
| | | 0905 00 00 | Vanilla | S |
| | | 0907 00 00 | Cloves (whole fruit, cloves and stems) | S |
| | | 0910 91 90 | Mixtures of two or more products under different headings of headings 0904 to 0910, crushed or ground | S |
| | | 0910 99 33 | Thyme; bay leaves | S |

| | | | | |
|------|----|---------------|--|----|
| | | 0910 99 39 | | |
| | | 0910 99 50 | | |
| | | 0910 99 99 | Other spices, crushed or ground, other than mixtures of two or more products under different headings of headings 0904 to 0910 | S |
| S-2d | 10 | ex 1008 90 90 | Quinoa | S |
| | 11 | 1104 29 18 | Hulled cereal grains excluding barley, oats, maize, rice and wheat. | S |
| | | 1105 | Flour, meal, powder, flakes, granules and pellets of potatoes | S |
| | | 1106 10 00 | Flour, meal and powder of the dried leguminous vegetables of heading 0713 | S |
| | | 1106 30 | Flour, meal and powder of products from Chapter 8 | S |
| | | 1108 20 00 | Inulin | S |
| | 12 | ex Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit, except for products under subheadings 1209 21 00, 1209 23 80, 1209 29 50, 1209 29 80, 1209 30 00, 1209 91 10, 1209 91 90 and 1209 99 91; industrial or medicinal plants, except for products under subheading 1211 90 30, and excluding products under heading 1210 and subheadings 1212 91 and 1212 99 20 | S |
| | | 1209 21 00 | Lucerne (alfalfa) seed, of a kind used for sowing | NS |
| | | 1209 23 80 | Other fescue seed, of a kind used for sowing | NS |
| | | 1209 29 50 | Lupine seed, of a kind used for sowing | NS |
| | | 1209 29 80 | Seeds of other forage plants, of a kind used for sowing | NS |
| | | 1209 30 00 | Seeds of herbaceous plants cultivated principally for their flowers, of a kind used for sowing | NS |
| | | 1209 91 10 | Other vegetable seeds, of a kind used for sowing | NS |
| | | 1209 91 90 | | |
| | | 1209 99 91 | Seeds of plants cultivated principally for their flowers, of a kind used for sowing, other than those of subheading 1209 30 00 | NS |

| | | | | |
|-----|---------|---|--|----|
| | | 1211 90 30 | Tonquin beans, fresh or dried, whether or not cut, crushed or powdered | NS |
| | 13 | ex Chapter 13 | Lac; gums, resins and other vegetable saps and extracts, except for products under subheading 1302 12 00 | S |
| | | 1302 12 00 | Vegetable saps and extracts, of liquorice | NS |
| S-3 | 15 | 1501 00 90 | Poultry fat, other than that of heading 0209 or 1503 | S |
| | | 1502 00 90 | Fats of bovine animals, sheep or goats, other than those of heading 1503 and other than for industrial uses other than the manufacture of foodstuffs for human consumption | S |
| | | 1503 00 19 | Lard stearin and oleostearin, other than for industrial uses | S |
| | | 1503 00 90 | Lard oil, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, other than tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption | S |
| | | 1504 | 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 | Palm oil, crude, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption | S |
| | | 1511 90 | Palm oil and its fractions, whether or not refined but not chemically modified, other than crude oil | 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, except for products under subheading 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 Chapter 15, other than edible fats or oils or their fractions of heading 1516 | S |
| | | 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 Chapter 15, not elsewhere specified or included | S |
| | | 1521 90 99 | Beeswax and other insect waxes, whether or not refined or coloured, other than raw | S |
| | | 1522 00 10 | Degras | S |
| | | 1522 00 91 | Oil foots and dregs; soapstocks, other than containing oil having the characteristics of olive oil | S |
| S-4a | 16 | 1601 00 10 | Sausages and similar products, of liver, and food preparations based on liver | S |
| | | 1602 20 10 | Goose or duck liver, prepared or preserved | S |
| | | 1602 41 90 | Ham and cuts thereof, prepared or preserved, of swine other than of domestic swine | S |
| | | 1602 42 90 | Shoulders and cuts thereof, prepared or preserved, of swine other than of domestic swine | S |
| | | 1602 49 90 | Other prepared or preserved meat or meat offal, including mixtures, of swine other than of domestic swine | S |
| | | 1602 90 31 | Other prepared or preserved meat or meat offal, of game or rabbit | S |
| | | 1602 90 69 | Other prepared or preserved meat or meat offal, of sheep or goats or other animals, not containing uncooked bovine meat or offal and not containing meat or meat offal of domestic swine | S |
| | | 1602 90 72 | | |
| | | 1602 90 74 | | |
| | | 1602 90 76 | | |
| | | 1602 90 78 | | |
| | | 1602 90 99 | | |
| | | | | 1603 00 10 |

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| | | 1604 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs | S | |
| | | 1605 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved | S | |
| S-4b | 17 | 1702 50 00 | Chemically pure fructose | S | |
| | | 1702 90 10 | Chemically pure maltose | S | |
| | | 1704 | Sugar confectionery (including white chocolate), not containing cocoa | S | |
| | 18 | Chapter 18 | Cocoa and cocoa preparations | S | |
| | 19 | ex Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products, except for products under subheadings 1901 20 00 and 1901 90 91 | 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 | |
| | 20 | ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants, except for products under subheadings 2008 20 19, 2008 20 39, and excluding products under heading 2002 and subheadings 2005 80 00, 2008 40 19, 2008 40 31, 2008 40 51 to 2008 40 90, 2008 70 19, 2008 70 51, 2008 70 61 to 2008 70 98 | S | |
| | | 2008 20 19 | Pineapples, otherwise prepared or preserved, containing added spirit, not elsewhere specified or included | NS | |
| | | 2008 20 39 | | | |
| | 21 | ex Chapter 21 | Miscellaneous edible preparations, except for products under subheadings 2101 20 and 2102 20 19, and excluding products under subheadings 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 under heading 2207, subheadings 2204 10 11 to 2204 30 10 and subheading 2208 40 | S |

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| | | 2302 50 00 | Residues and wastes of a similar kind, whether or not in the form of pellets, resulting from the grinding or other working of leguminous plants | S |
| | | 2307 00 19 | Other wine lees | S |
| | | 2308 00 19 | Other grape marc | S |
| | | 2308 00 90 | Other vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included | NS |
| | | 2309 10 90 | Other dog or cat food put up for retail sale, other than containing starch or glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50 to 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products | S |
| | | 2309 90 10 | Fish or marine mammal solubles, of a kind used in animal feeding | NS |
| | | 2309 90 91 | Beetpulp with added molasses, of a kind used in animal feeding | S |
| | | 2309 90 95 | Other preparations of a kind used in animal feeding, whether or not containing by weight 49 % or more of choline chloride on an organic or inorganic base | S |
| | 23 | 2309 90 99 | | S |
| S-4c | 24 | 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 |
| | 25 | 2523 | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers | NS |
| S-5 | 27 | Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | NS |
| S-6a | 28 | 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 under subheading 2804 69 00 | NS |
| | | 2806 | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid | NS |
| | | 2807 00 | Sulphuric acid; oleum | NS |

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| 2808 00 00 | Nitric acid; sulphonitric acids | NS |
| 2809 | Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined | NS |
| 2810 00 90 | Oxides of boron, other than diboron trioxide; boric acids | NS |
| 2811 | Other inorganic acids and other inorganic oxygen compounds of non-metals | NS |
| 2812 | Halides and halide oxides of non-metals | NS |
| 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); peroxide 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 by weight 70 % or more of combined iron evaluated as Fe ₂ O 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 metal oxides, hydroxides and peroxides, except for products under subheadings 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, except for products under subheadings 2827 10 00 and 2827 32 00; bromides and bromide oxides; iodides and iodide oxides | NS |

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| 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 |
| ex 2830 | Sulphides, except for products under subheading 2830 10 00; polysulphides, whether or not chemically defined | NS |
| 2830 10 00 | Sodium sulphides | S |
| 2831 | Dithionites and sulphyoxylates | NS |
| 2832 | Sulphites; thiosulphates | NS |
| 2833 | Sulphates; alums; peroxosulphates (persulphates) | NS |
| 2834 10 00 | Nitrites | S |
| 2834 21 00 | Nitrates | NS |
| 2834 29 | | |
| 2835 | Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined | S |
| ex 2836 | Carbonates, except for products under subheadings 2836 20 00, 2836 40 00 and 2836 60 00; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate | 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 |
| 2839 | Silicates; commercial alkali metal silicates | NS |
| 2840 | Borates; peroxoborates (perborates) | NS |
| ex 2841 | Salts of oxometallic or peroxometallic acids, except for the product of subheading 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 |

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| 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 | Cermets containing uranium depleted in U-235 or compounds of this product, other than unwrought | NS | |
| ex 2844 30 51 | Cermets containing thorium or compounds of thorium, other than unwrought | NS | |
| 2845 90 90 | Isotopes other than those of heading 2844, and compounds, inorganic or organic, of such isotopes, whether or not chemically defined, other than deuterium and compounds thereof, hydrogen and compounds thereof enriched in deuterium or 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, except for products under subheadings 2849 20 00 and 2849 90 30 | NS | |
| 2849 20 00 | Silicon carbide, whether or not chemically defined | S | |
| 2849 90 30 | Carbides of tungsten, whether or not chemically defined | S | |
| ex 2850 00 | Hydrides, nitrides, azides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849 | NS | |
| Ex 2850 00 60 | Silicides, whether or not chemically defined | S | |
| 2852 00 00 | Compounds, inorganic or organic, of mercury, excluding amalgams | NS | |
| 2853 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 | |
| 29 | 2903 | Halogenated derivatives of hydrocarbons | S |
| | ex 2904 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated, except for products under subheading 2904 20 00 | NS |
| | 2904 20 00 | Derivatives containing only nitro or only nitroso groups | S |
| | ex 2905 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for the product of subheading 2905 45 00, and excluding products under subheadings | S |

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| | 2905 43 00 and 2905 44 | |
| 2905 45 00 | Glycerol | NS |
| 2906 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | NS |
| ex 2907 | Phenols, except for products under subheadings 2907 15 90 and ex 2907 22 00; phenol-alcohols | NS |
| 2907 15 90 | Naphthols and their salts, other than 1-naphthol | S |
| ex 2907 22 00 | Hydroquinone (quinol) | S |
| 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, except for the product of subheading 2912 41 00 | NS |
| 2912 41 00 | Vanillin (4-hydroxy-3-methoxybenzaldehyde) | S |
| 2913 00 00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products under heading 2912 | NS |
| ex 2914 | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for products under subheadings 2914 11 00, 2914 21 00 and 2914 22 00 | NS |
| 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 |

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| ex 2916 | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for products under subheadings ex 2916 11 00, 2916 12 and 2916 14 | NS |
| ex 2916 11 00 | Acrylic acid | S |
| 2916 12 | Esters of acrylic acid | S |
| 2916 14 | Esters of methacrylic acid | S |
| ex 2917 | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for products under subheadings 2917 11 00, ex 2917 12 00, 2917 14 00, 2917 32 00, 2917 35 00 and 2917 36 00 | NS |
| 2917 11 00 | Oxalic acid, its salts and esters | S |
| ex 2917 12 00 | 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 |
| ex 2918 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, except for products under subheadings 2918 14 00, 2918 15 00, 2918 21 00, 2918 22 00 and ex 2918 29 00 | 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 |
| Ex 2918 29 00 | Sulphosalicylic acids, hydroxynaphthoic acids; their salts and esters | S |
| 2919 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, 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 | Amine-function compounds | S |

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| 2922 | Oxygen-function amino-compounds | S |
| 2923 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined | NS |
| ex 2924 | Carboxamide-function compounds and amide-function compounds of carbonic acid, except for products under subheading 2924 23 00 | S |
| 2924 23 00 | 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | NS |
| 2925 | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds | NS |
| ex 2926 | Nitrile-function compounds, except for the product of subheading 2926 10 00 | NS |
| 2926 10 00 | Acrylonitrile | S |
| 2927 00 00 | Diazo-, azo- or azoxy-compounds | S |
| 2928 00 90 | Other organic derivatives of hydrazine or of hydroxylamine | NS |
| 2929 10 | Isocyanates | S |
| 2929 90 00 | Other compounds with other nitrogen function | NS |
| 2930 20 00 | Thiocarbamates and dithiocarbamates, and thiuram mono-, di- or tetrasulphides; dithiocarbonates (xanthates) | NS |
| 2930 30 00 | | |
| Ex 2930 90 99 | | |
| 2930 40 90 | Methionine, captafol (ISO), methamidophos (ISO), and other organo-sulphur compounds other than dithiocarbonates (xanthates) | S |
| 2930 50 00 | | |
| 2930 90 13 | | |
| 2930 90 16 | | |
| 2930 90 20 | | |
| 2930 90 60 | | |
| Ex 2930 90 99 | | |
| 2931 00 | Other organo-inorganic compounds | NS |
| ex 2932 | Heterocyclic compounds with oxygen hetero-atom(s) only, except for products under subheadings 2932 12 00, 2932 13 00 and 2932 21 00 | NS |
| 2932 12 00 | 2-Furaldehyde (furfuraldehyde) | S |

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| | 2932 13 00 | Furfuryl alcohol and tetrahydrofurfuryl alcohol | S |
| | 2932 21 00 | Coumarin, methylcoumarins and ethylcoumarins | S |
| | ex 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only, except for the product of subheading 2933 61 00 | NS |
| | 2933 61 00 | Melamine | S |
| | 2934 | Nucleic acids and their salts, whether 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 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose, and except for rhamnose, raffinose and mannose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products under heading 2937, 2938 or 2939 | S |
| | ex 2940 00 00 | Rhamnose, raffinose and mannose | NS |
| | 2941 20 30 | Dihydrostreptomycin, its salts, esters and hydrates | NS |
| | 2942 00 00 | Other organic compounds | NS |
| | 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 Chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | S |
| 32 | ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for products under headings 3204 and 3206, and excluding products under subheadings 3201 20 00, 3201 90 20, ex 3201 90 90 (tanning extracts of eucalyptus), ex 3201 90 90 (tanning extracts derived from gambier and myrobalan fruits) and ex 3201 90 90 (other tanning extracts of vegetable origin) | NS |
| | 3204 | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to Chapter 32 based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined | S |
| | 3206 | Other colouring matter; preparations as specified in note 3 to Chapter 32, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined | S |

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| 33 | Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations | NS |
| 34 | 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 |
| 35 | 3501 | Casein, caseinates and other casein derivatives; casein glues | S |
| | 3502 90 90 | Albuminates and other albumin derivatives | NS |
| | 3503 00 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 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, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | NS |
| | 3507 | Enzymes; prepared enzymes not elsewhere specified or included | S |
| 36 | Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | NS |
| 37 | Chapter 37 | Photographic or cinematographic goods | NS |
| 38 | ex Chapter 38 | Miscellaneous chemical products, except for products under headings 3802 and 3817 00, subheadings 3823 12 00 and 3823 70 00, and heading 3825, and excluding the products under subheadings 3809 10 and 3824 60 | NS |
| | 3802 | Activated carbon; activated natural mineral products; animal black, including spent animal black | S |
| | 3817 00 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902 | S |
| | 3823 12 00 | Oleic acid | S |
| | 3823 70 00 | Industrial fatty alcohols | S |
| | 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 Chapter 38 | S |

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| S-7a | 39 | ex Chapter 39 | Plastics and articles thereof, except for products under headings 3901, 3902, 3903 and 3904, subheadings 3906 10 00, 3907 10 00, 3907 60 and 3907 99, headings 3908 and 3920, and subheadingsex 3921 90 10 and 3923 21 00 | NS |
| | | 3901 | Polymers of ethylene, in primary forms | S |
| | | 3902 | Polymers of propylene or of 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 |
| | | 3906 10 00 | Poly(methyl methacrylate) | S |
| | | 3907 10 00 | Polyacetals | S |
| | | 3907 60 | Poly(ethylene terephthalate) | S |
| | | 3907 99 | Other polyesters, other than unsaturated | S |
| | | 3908 | Polyamides in primary forms | S |
| | | 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 90 10 | Other plates, sheets, film, foil and strip, of polyesters, other than cellular products and other than corrugated sheets and plates | S |
| | | 3923 21 00 | Sacks and bags (including cones), of polymers of ethylene | S |
| S-7b | 40 | ex Chapter 40 | Rubber and articles thereof, except for products under heading 4010 | NS |
| | | 4010 | Conveyor or transmission belts or belting, of vulcanised rubber | S |
| S-8a | 41 | 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 the products under subheadings 4104 41 19 and 4104 49 19 | S |
| | | ex 4106 31 00 | Tanned or crust hides and skins of swine, without hair on, in the wet state (including wet-blue), split but not further prepared, or in the dry state (crust), whether or not split, but not further prepared | NS |
| | | 4106 32 00 | | |
| | | 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 |
| | | 4112 00 00 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, | S |

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| | | | whether or not split, other than leather of heading 4114 | | |
| | | ex 4113 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114, except for products under subheading 4113 10 00 | NS | |
| | | 4113 10 00 | Of goats or kids | S | |
| | | 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 | |
| | | ex Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut); except for products under headings 4202 and 4203 | NS | |
| | | 4202 | Trunks, suitcases, vanity cases, executive-cases, briefcases, 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 | |
| | | 42 | 4203 | Articles of apparel and clothing accessories, of leather or of composition leather | S |
| S-8b | | 43 | Chapter 43 | Furskins and artificial fur; manufactures thereof | NS |
| | | ex Chapter 44 | Wood and articles of wood, except for products under headings 4410, 4411, 4412, subheadings 4418 10, 4418 20 10, 4418 71 00, 4420 10 11, 4420 90 10 and 4420 90 91; wood charcoal | NS | |
| S-9a | | 44 | 4410 | Particle board, oriented strand board (OSB) and similar board (for example, 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 | |
| | | 4418 10 | Windows, French windows and their frames, of wood | S | |
| | | 4418 20 10 | Doors and their frames and thresholds, of tropical wood as specified in additional note 3 to Chapter 44 | S | |

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| | | 4418 71 00 | Assembled flooring panels for mosaic floors, of wood | S |
| | | 4420 10 11 | Statuettes and other ornaments, of tropical wood as specified in additional note 3 to Chapter 44; wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, and wooden articles of furniture not falling in Chapter 94, of tropical wood as specified in additional note 3 to Chapter 44 | S |
| | | 4420 90 10 | | |
| | | 4420 90 91 | | |
| | | ex Chapter 45 | Cork and articles of cork, except for products under heading 4503 | NS |
| | 45 | 4503 | Articles of natural cork | S |
| S-9b | 46 | Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | S |
| | 50 | Chapter 50 | Silk | S |
| | 51 | ex Chapter 51 | Wool, fine or coarse animal hair, excluding the products under heading 5105; horsehair yarn and woven fabric | S |
| | 52 | Chapter 52 | Cotton | S |
| | 53 | Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn | S |
| | 54 | Chapter 54 | Man-made filaments; strip and the like of man-made textile materials | S |
| | 55 | Chapter 55 | Man-made staple fibres | S |
| | 56 | Chapter 56 | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof | S |
| | 57 | Chapter 57 | Carpets and other textile floor coverings | S |
| | 58 | Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery | S |
| | 59 | Chapter 59 | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use | S |
| S-11a | 60 | Chapter 60 | Knitted or crocheted fabrics | S |
| | 61 | Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted | S |
| | 62 | Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted | S |
| S-11b | 63 | Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags | S |
| S-12a | 64 | Chapter 64 | Footwear, gaiters and the like; parts of such articles | S |

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| S-12b | 65 | Chapter 65 | Headgear and parts thereof | NS |
| | 66 | Chapter 66 | Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof | S |
| | 67 | Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | NS |
| S-13 | 68 | Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials | NS |
| | 69 | Chapter 69 | Ceramic products | S |
| | 70 | Chapter 70 | Glass and glassware | S |
| S-14 | 71 | ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for products under heading 7117 | NS |
| | | 7117 | Imitation jewellery | S |
| S-15a | 72 | 7202 | Ferro-alloys | S |
| | 73 | Chapter 73 | Articles of iron or steel | NS |
| S-15b | 74 | Chapter 74 | Copper and articles thereof | S |
| | 75 | 7505 12 00 | Bars, rods and profiles, of nickel alloys | NS |
| | | 7505 22 00 | Wire, of nickel alloys | NS |
| | | 7506 20 00 | Plates, sheets, strip and foil, of nickel alloys | NS |
| | | 7507 20 00 | Nickel tube or pipe fittings | NS |
| | 76 | ex Chapter 76 | Aluminium and articles thereof, excluding the products under heading 7601 | S |
| | 78 | ex Chapter 78 | Lead and articles thereof, excluding the products under heading 7801 | S |
| | 79 | ex Chapter 79 | Zinc and articles thereof, excluding the products under headings 7901 and 7903 | S |
| | 81 | ex Chapter 81 | Other base metals; cermets; articles thereof, excluding the products under subheadings 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 51 00, 8112 59 00, 8112 92 and 8113 00 20 | S |
| | 82 | Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof, of base metal | S |
| | 83 | Chapter 83 | Miscellaneous articles of base metal | S |

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| S-16 | 84 | ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances, and parts thereof, except for products under subheadings 8401 10 00 and 8407 21 10 | NS |
| | | 8401 10 00 | Nuclear reactors | S |
| | | 8407 21 10 | Outboard motors, of a cylinder capacity not exceeding 325 cm ³ | S |
| | 85 | 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, except for products under subheadings 8516 50 00, 8517 69 39, 8517 70 15, 8517 70 19, 8519 20, 8519 30, 8519 81 11 to 8519 81 45, 8519 81 85, 8519 89 11 to 8519 89 19, headings 8521, 8525 and 8527, subheadings 8528 49, 8528 59 and 8528 69 to 8528 72, heading 8529 and subheadings 8540 11 and 8540 12 | NS |
| | | 8516 50 00 | Microwave ovens | S |
| | | 8517 69 39 | Reception apparatus for radio-telephony or radio telegraphy, other than portable receivers for calling, alerting or paging | S |
| | | 8517 70 15 | Aerials and aerial reflectors of all kinds, other than aerials for radio-telegraphic or radio-telephonic apparatus; parts suitable for use therewith | S |
| | | 8517 70 19 | | |
| | | 8519 20 | Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment; turntables (record-decks) | S |
| | | 8519 30 | | |
| | | 8519 81 11 to 8519 81 45 | Sound-reproducing apparatus (including cassette-players), not incorporating a sound-recording device | S |
| | | 8519 81 85 | Other magnetic tape recorders incorporating sound-reproducing apparatus, other than cassette-type | S |
| | | 8519 89 11 to 8519 89 19 | Other sound-reproducing apparatus, not incorporating a sound-recording device | S |
| | | 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | S |
| | | 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound-recording or -reproducing apparatus; television cameras; digital cameras and video camera recorders | S |
| | | 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound-recording or -reproducing apparatus or a clock | S |
| | | 8528 49 | Monitors and projectors, not incorporating television-reception apparatus, other than of a kind used solely or principally in an automatic data-processing system of heading 8471; reception | S |
| 8528 59 | | | | |

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| | | 8528 69 to 8528 72 | apparatus for television, whether or not incorporating radio-broadcast receivers or sound- or video-recording or -reproducing apparatus | |
| | | 8529 | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 | S |
| | | 8540 11 | Cathode ray television picture tubes, including video monitor cathode ray tubes, colour, or black-and-white or other monochrome | S |
| | | 8540 12 00 | | |
| S-17a | 86 | Chapter 86 | Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic-signalling equipment of all kinds | NS |
| S-17b | 87 | ex Chapter 87 | Vehicles other than railway or tramway rolling stock, and parts and accessories thereof, except for products under headings 8702, 8703, 8704, 8705, 8706 00, 8707, 8708, 8709, 8711, 8712 00 and 8714 | NS |
| | | 8702 | Motor vehicles for the transport of ten or more persons, including the driver | S |
| | | 8703 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 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 (for example, 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 headings 8701 to 8705 | S |
| | | 8707 | Bodies (including cabs), for the motor vehicles of headings 8701 to 8705 | S |
| | | 8708 | Parts and accessories of the motor vehicles of headings 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 foregoing vehicles | S |
| | | 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars | S |
| | | 8712 00 | Bicycles and other cycles (including delivery tricycles), not | S |

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| | | motorised | | |
| | 8714 | Parts and accessories of vehicles of headings 8711 to 8713 | S | |
| | 88 | Chapter 88 | Aircraft, spacecraft, and parts thereof | NS |
| | 89 | Chapter 89 | Ships, boats and floating structures | NS |
| | 90 | Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof | S |
| | 91 | Chapter 91 | Clocks and watches and parts thereof | S |
| S-18 | 92 | Chapter 92 | Musical instruments; parts and accessories of such articles | NS |
| | 94 | 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 nameplates and the like; prefabricated buildings, except for products under heading 9405 | NS |
| | 9405 | | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | S |
| | 95 | ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for products under subheadings 9503 00 35 to 9503 00 99 | NS |
| | 9503 00 35 to 9503 00 99 | | Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds | S |
| S-20 | 96 | Chapter 96 | Miscellaneous manufactured articles | NS" |

ANNEX VI

Modalities for the application of Article 8

1. The provisions of Article 8 shall apply when the percentage share referred to in Article 8 (1) exceeds 17,5 %.
2. The provisions of Article 8 shall apply for each of the GSP Sections 11(a) and 11(b), when the percentage share referred to in Article 8(1) exceeds 14,5 %.

ANNEX VII

Modalities for the application of Chapter III

1. For the purposes of Chapter III a vulnerable country means a country:
 - (a) of which, in terms of value, the seven largest GSP sections of its imports into the European Union of products listed in Annex IX represent more than the threshold of 75 % in value of its total imports of products listed in Annex IX, as an average during the last three consecutive years;and
 - (b) of which the imports of products listed in Annex IX into the European Union represent less than the threshold of 2 % in value of the total imports into the European Union of products listed in Annex IX originating in countries listed in Annex II, as an average during the last three consecutive years.
2. For the purposes of Article 9(1)(a), the data to be used in application of paragraph 1 are those available on 1 September of the year preceding the year of the request referred to in Article 10(1).
3. For the purposes of Article 11, the data to be used in application of paragraph 1 are those available on 1 September of the year preceding the year when the decision mentioned in Article 11(2) is taken.

ANNEX VIII

Conventions referred to in Article 9

PART A

Core human and labour rights UN/ILO Conventions

1. Convention on the Prevention and Punishment of the Crime of Genocide (1948)
2. International Convention on the Elimination of All Forms of Racial Discrimination (1965)
3. International Covenant on Civil and Political Rights (1966)
4. International Covenant on Economic Social and Cultural Rights (1966)
5. Convention on the Elimination of All Forms of Discrimination Against Women (1979)
6. Convention Against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (1984)
7. Convention on the Rights of the Child (1989)
8. Convention concerning Forced or Compulsory Labour, No. 29 (1930)
9. Convention concerning Freedom of Association and Protection of the Right to Organise, No. 87 (1948)
10. Convention concerning the Application of the Principles of the Right to Organise and to Bargain Collectively, No. 98 (1949)
11. Convention concerning Equal Remuneration of Men and Women Workers for Work of Equal Value, No. 100 (1951)
12. Convention concerning the Abolition of Forced Labour, No. 105 (1957)
13. Convention concerning Discrimination in Respect of Employment and Occupation, No. 111 (1958)
14. Convention concerning Minimum Age for Admission to Employment, No. 138 (1973)
15. Convention concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour, No. 182 (1999)

PART B

Conventions related to the environment and to governance principles

16. Convention on International Trade in Endangered Species of Wild Fauna and Flora (1973)
17. Montreal Protocol on Substances that Deplete the Ozone Layer (1987)
18. Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal (1989)
19. Convention on Biological Diversity (1992)
20. The [United Nations Framework Convention on Climate Change](#) (1992)
21. Cartagena Protocol on Biosafety (2000)
22. Stockholm Convention on persistent Organic Pollutants (2001)
23. Kyoto Protocol to the United Nations Framework Convention on Climate Change (1998)
24. United Nations Single Convention on Narcotic Drugs (1961)
25. United Nations Convention on Psychotropic Substances (1971)
26. United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (1988)
27. United Nations Convention against Corruption (2004)

ANNEX IX

List of products included in the special incentive arrangement for sustainable development and good governance referred to in Article 1(2)(b)

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the description of the 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 with a CN code marked with an asteriks is subject to the conditions laid down in the relevant Community provisions.

The column 'Section' lists GSP Sections (Article 2 (g))

The column 'Chapter' lists CN chapters covered by a GSP Section (Article 2(h)

For reasons of simplification, the products are listed in groups. These may include products for which Common Customs Tariff duties where withdrawn or suspended.

| .Section | Chapter | CN code | Description | |
|----------|---------|--------------|--|--|
| S-1a | | 0101 10 90 | Live, pure-bred breeding asses and other | |
| | | 0101 90 19 | Live horses, other than pure-bred breeding animals, other than for slaughter | |
| | | 0101 90 30 | Live asses, other than pure-bred breeding animals | |
| | | 0101 90 90 | Live mules and hinnies | |
| | | 0104 20 10 * | Live, pure-bred breeding goats | |
| | | 0106 19 10 | Live domestic rabbits | |
| | 01 | 0106 39 10 | Live pigeons | |
| | 02 | 0205 00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen | |
| | | 0206 80 91 | Edible offal of horses, asses, mules or hinnies, fresh or chilled, other | |

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| | | than for the manufacture of pharmaceutical products | |
| | 0206 90 91 | Edible offal of horses, asses, mules or hinnies, frozen, other than for the manufacture of pharmaceutical products | |
| | 0207 14 91 | Livers, frozen, of fowls of the species Gallus domesticus | |
| | 0207 27 91 | Livers, frozen, of turkeys | |
| | 0207 36 89 | Livers, frozen, of ducks, geese or guinea fowls, other than fatty livers of ducks or geese | |
| | ex 0208 | Other meat and edible meat offal, fresh, chilled or frozen, excluding products under subheading 0208 90 55 | |
| | 0210 99 10 | Meat of horses, salted, in brine or dried | |
| | 0210 99 59 | Offal of bovine animals, salted, in brine, dried or smoked, other than thick skirt and thin skirt | |
| | 0210 99 60 | Offal of sheep or goats, salted, in brine, dried or smoked | |
| | 0210 99 80 | Offal, salted, in brine, dried or smoked, other than poultry liver, other than of domestic swine, of bovine animals or of sheep or goats | |
| 04 | 0403 10 51 | Yogurt, flavoured or containing added fruit, nuts or cocoa | |
| | 0403 10 53 | | |
| | 0403 10 59 | | |
| | 0403 10 91 | | |
| | 0403 10 93 | | |

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| | | 0403 10 99 | | |
| | | 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 | |
| | | 0403 90 73 | | |
| | | 0403 90 79 | | |
| | | 0403 90 91 | | |
| | | 0403 90 93 | | |
| | | 0403 90 99 | | |
| | | 0405 20 10 | | Dairy spreads, of a fat content, by weight, of 39 % or more but not exceeding 75 % |
| | | 0405 20 30 | | |
| | | 0407 00 90 | Birds' eggs, in shell, fresh, preserved or cooked, other than of poultry | |
| | | 0409 00 00 | Natural honey | |
| | | 0410 00 00 | Edible products of animal origin, not elsewhere specified or included | |
| | 05 | 0511 99 39 | Natural sponges of animal origin, other than raw | |
| S-1b | 03 | Chapter 3 ²⁸ | Fish and crustaceans, molluscs and other aquatic invertebrates | |
| S-2a | 06 | Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | |
| S-2b | 07 | 0701 | Potatoes, fresh or chilled | |
| | | 0703 10 | Onions and shallots, fresh or chilled | |
| | | 0703 90 00 | Leeks and other alliaceous vegetables, fresh or chilled | |

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For the products under subheading 0306 13, the duty shall be 3.6% .

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| 0704 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled | |
| 0705 | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled | |
| 0706 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled | |
| ex 0707 00 05 | Cucumbers, fresh or chilled, from 16 May to 31 October | |
| 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled | |
| 0709 20 00 | Asparagus, fresh or chilled | |
| 0709 30 00 | Aubergines (eggplants), fresh or chilled | |
| 0709 40 00 | Celery other than celeriac, fresh or chilled | |
| 0709 51 00 | Mushrooms, fresh or chilled, excluding the products under | |
| ex 0709 59 | subheading 0709 59 50 | |
| 0709 60 10 | Sweet peppers, fresh or chilled | |
| 0709 60 99 | Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled, other than sweet peppers, other than for the manufacture of capsin or capsicum oleoresin dyes and other than for the industrial manufacture of essential oils or resinoids | |
| 0709 70 00 | Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled | |

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| 0709 90 10 | Salad vegetables, fresh or chilled, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>) | |
| 0709 90 20 | Chard (or white beet) and cardoons, fresh or chilled | |
| 0709 90 31* | Olives, fresh or chilled, for uses other than the production of oil | |
| 0709 90 40 | Capers, fresh or chilled | |
| 0709 90 50 | Fennel, fresh or chilled | |
| 0709 90 70 | Courgettes, fresh or chilled | |
| ex 0709 90 80 | Globe artichokes, fresh or chilled, from 1 July to 31 October | |
| 0709 90 90 | Other vegetables, fresh or chilled | |
| 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen | |
| 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 the products under subheading 0711 20 90 | |
| ex 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives and the products under subheading 0712 90 19 | |
| 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split | |

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| | 0714 20 10 * | Sweet potatoes, fresh, whole, and intended for human consumption | |
| | 0714 20 90 | Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, other than fresh and whole and intended for human consumption | |
| | 0714 90 90 | Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith | |
| 08 | 0802 11 90 | Almonds, fresh or dried, whether or not shelled, other than bitter | |
| | 0802 12 90 | | |
| | 0802 21 00 | Hazelnuts or filberts (<i>Corylus</i> spp.), fresh or dried, whether or not shelled | |
| | 0802 22 00 | | |
| | 0802 31 00 | Walnuts, fresh or dried, whether or not shelled | |
| | 0802 32 00 | | |
| | 0802 40 00 | Chestnuts (<i>Castanea</i> spp.), fresh or dried, whether or not shelled or peeled | |
| | 0802 50 00 | Pistachios, fresh or dried, whether or not shelled or peeled | |
| | 0802 60 00 | Macadamia nuts, fresh or dried, whether or not shelled or peeled | |
| | 0802 90 50 | Pine nuts, fresh or dried, whether or not shelled or peeled | |
| | 0802 90 85 | Other nuts, fresh or dried, whether or not shelled or peeled | |
| | 0803 00 11 | Plantains, fresh | |

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| 0803 00 90 | Bananas, including plantains, dried | |
| 0804 10 00 | Dates, fresh or dried | |
| 0804 20 10 | Figs, fresh or dried | |
| 0804 20 90 | | |
| 0804 30 00 | Pineapples, fresh or dried | |
| 0804 40 00 | Avocados, fresh or dried | |
| ex 0805 20 | Mandarins (including tangerines and satsumas), and clementines, wilkings and similar citrus hybrids, fresh or dried, from 1 March to 31 October | |
| 0805 40 00 | Grapefruit, including pomelos, fresh or dried | |
| 0805 50 90 | Limes (Citrus aurantifolia, Citrus latifolia), fresh or dried | |
| 0805 90 00 | Other citrus fruit, fresh or dried | |
| ex 0806 10 10 | Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, excluding grapes of the variety Emperor (Vitis vinifera cv.) from 1 to 31 December | |
| 0806 10 90 | Other grapes, fresh | |
| ex 0806 20 | Dried grapes, excluding products under subheading ex 0806 20 30 in immediate containers of a net capacity exceeding 2 kg | |
| 0807 11 00 | Melons (including watermelons), fresh | |
| 0807 19 00 | | |

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| 0808 10 10 | Cider apples, fresh, in bulk, from 16 September to 15 December | |
| 0808 20 10 | Perry pears, fresh, in bulk, from 1 August to 31 December | |
| ex 0808 20 50 | Other pears, fresh, from 1 May to 30 June | |
| 0808 20 90 | Quinces, fresh | |
| ex 0809 10 00 | Apricots, fresh, from 1 January to 31 May and from 1 August to 31 December | |
| 0809 20 05 | Sour cherries (<i>Prunus cerasus</i>), fresh | |
| ex 0809 20 95 | Cherries, fresh, from 1 January to 20 May and from 11 August to 31 December, other than sour cherries (<i>Prunus cerasus</i>) | |
| ex 0809 30 | Peaches, including nectarines, fresh, from 1 January to 10 June and from 1 October to 31 December | |
| ex 0809 40 05 | Plums, fresh, from 1 January to 10 June and from 1 October to 31 December | |
| 0809 40 90 | Sloes, fresh | |
| ex 0810 10 00 | Strawberries, fresh, from 1 January to 30 April and from 1 August to 31 December | |
| 0810 20 | Raspberries, blackberries, mulberries and loganberries, fresh | |
| 0810 40 30 | Fruit of the species <i>Vaccinium myrtillus</i> , fresh | |
| 0810 40 50 | Fruit of the species <i>Vaccinium macrocarpon</i> | |

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| | and Vaccinium corymbosum, fresh | |
| 0810 40 90 | Other fruits of the genus Vaccinium, fresh | |
| 0810 50 00 | Kiwifruit, fresh | |
| 0810 60 00 | Durians, fresh | |
| 0810 90 50 | Black-, white- or redcurrants and gooseberries, fresh | |
| 0810 90 60 | | |
| 0810 90 70 | | |
| 0810 90 95 | Other fruit, fresh | |
| 0811 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, | |
| 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 | |
| 0813 10 00 | Apricots, dried | |
| 0813 20 00 | Prunes | |
| 0813 30 00 | Apples, dried | |
| 0813 40 10 | Peaches, including nectarines, dried | |
| 0813 40 30 | Pears, dried | |
| 0813 40 50 | Papaws (papayas), dried | |
| 0813 40 95 | Other fruit, dried, other than that of headings 0801 to 0806 | |
| 0813 50 12 | Mixtures of dried fruit (other than that of headings 0801 to 0806) | |

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| | | | of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, but not containing prunes | |
| | | 0813 50 15 | Other mixtures of dried fruit (other than that of headings 0801 to 0806), not containing prunes | |
| | | 0813 50 19 | Mixtures of dried fruit (other than that of headings 0801 to 0806), containing prunes | |
| | | 0813 50 31 | Mixtures exclusively of tropical nuts of headings 0801 and 0802 | |
| | | 0813 50 39 | Mixtures exclusively of nuts of headings 0801 and 0802, other than of tropical nuts | |
| | | 0813 50 91 | Other mixtures of nuts and dried fruits of Chapter 8, not containing prunes or figs | |
| | | 0813 50 99 | Other mixtures of nuts and dried fruits of Chapter 8 | |
| | | 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 | |
| S-2c | 09 | Chapter 9 | Coffee, tea, maté and spices | |
| S-2d | 10 | ex 1008 90 90 | Quinoa | |
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| | | 1104 29 18 | Hulled cereal grains excluding barley, oats, maize, rice and wheat. | |
| | | 1105 | Flour, meal, powder, flakes, granules and pellets of potatoes | |
| | | 1106 10 00 | Flour, meal and powder of the dried leguminous vegetables of heading 0713 | |
| | | 1106 30 | Flour, meal and powder of products from Chapter 8 | |
| | 11 | 1108 20 00 | Inulin | |
| | 12 | ex Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit, industrial or medicinal plants; straw and fodder excluding products under subheadings 1212 91 and 1212 99 20 | |
| | 13 | Chapter 13 | Lac; gums, resins and other vegetable saps and extracts | |
| S-3 | 15 | 1501 00 90 | Poultry fat, other than that of heading 0209 or 1503 | |
| | | 1502 00 90 | Fats of bovine animals, sheep or goats, other than those of heading 1503 and other than for industrial uses other than the manufacture of foodstuffs for human consumption | |
| | | 1503 00 19 | Lard stearin and oleostearin, other than for industrial uses | |
| | | 1503 00 90 | Lard oil, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, other than tallow oil for industrial | |

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| | uses other than the manufacture of foodstuffs for human consumption | |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified | |
| 1505 00 10 | Wool grease, crude | |
| 1507 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified | |
| 1508 | Groundnut oil and its fractions, whether or not refined, but not chemically modified | |
| 1511 10 90 | Palm oil, crude, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption | |
| 1511 90 | Palm oil and its fractions, whether or not refined but not chemically modified, other than crude oil | |
| 1512 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified | |
| 1513 | Coconut (copra), palm-kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified | |
| 1514 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified | |

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| | 1515 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified | |
| | 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 | |
| | 1517 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions of heading 1516 | |
| | 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 Chapter 15, not elsewhere specified or included | |
| | 1521 90 99 | Beeswax and other insect waxes, whether or not refined or coloured, other than raw | |
| | 1522 00 10 | Degras | |
| | 1522 00 91 | Oil foots and dregs; soapstocks, other than containing oil having the characteristics of olive | |

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| | | | oil | |
| S-4a | 16 | 1601 00 10 | Sausages and similar products, of liver, and food preparations based on liver | |
| | | 1602 20 10 | Goose or duck liver, prepared or preserved | |
| | | 1602 41 90 | Ham and cuts thereof, prepared or preserved, of swine other than of domestic swine | |
| | | 1602 42 90 | Shoulders and cuts thereof, prepared or preserved, of swine other than of domestic swine | |
| | | 1602 49 90 | Other prepared or preserved meat or meat offal, including mixtures, of swine other than of domestic swine | |
| | | 1602 50 31, 1602 50 95 | Other prepared or preserved meat or meat offal, cooked, of bovine animals, whether or not in airtight containers | |
| | | 1602 90 31 | Other prepared or preserved meat or meat offal, of game or rabbit | |
| | | 1602 90 69 | Other prepared or preserved meat or meat offal, of sheep or goats or other animals, not containing uncooked bovine meat or offal and not containing meat or meat offal of domestic swine | |
| | | 1602 90 72 | | |
| | | 1602 90 74 | | |
| | | 1602 90 76 | | |
| | | 1602 90 78 | | |
| | | 1602 90 99 | | |
| 1603 00 10 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content not | | | |

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| | | | exceeding 1 kg | |
| | | 1604 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs | |
| | | 1605 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved | |
| S-4b | | 1702 50 00 | Chemically pure fructose | |
| | | 1702 90 10 | Chemically pure maltose | |
| | 17 | 1704 ²⁹ | Sugar confectionery (including white chocolate), not containing cocoa | |
| | 18 | Chapter 18 | Cocoa and cocoa preparations | |
| | 19 | Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products, | |
| | 20 | Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants, | |
| | 21 | ex Chapter 21 | Miscellaneous edible preparations excluding products under subheadings 2106 10, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59 | |
| | 22 | ex Chapter 22 | Beverages, spirits and vinegar excluding products under subheadings 2204 10 11 to 2204 30 10 and subheading 2208 40 | |
| | 23 | 2302 50 00 | Residues and wastes of a similar kind, whether or not in the form of pellets, resulting from the grinding or other | |

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For the products under subheading 1704 10 90, the specific duty shall be limited to 16 % of the customs value.

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| | | | working of leguminous plants | |
| | | 2307 00 19 | Other wine lees | |
| | | 2308 00 19 | Other grape marc | |
| | | 2308 00 90 | Other vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included | |
| | | 2309 10 90 | Other dog or cat food put up for retail sale, other than containing starch or glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50 to 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products | |
| | | 2309 90 10 | Fish or marine mammal solubles, of a kind used in animal feeding | |
| | | 2309 90 91 | Beetpulp with added molasses, of a kind used in animal feeding | |
| | | 2309 90 95 | Other preparations of a kind used in animal feeding, whether or not containing by weight 49 % or more of choline chloride on an organic or inorganic base | |
| | | 2309 90 99 | | |
| S-4c | 24 | Chapter 24 | Tobacco and manufactured tobacco substitutes | |
| S-5 | 25 | 2519 90 10 | Magnesium oxide, other than calcined natural magnesium carbonate | |
| | | 2522 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and | |

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| | | | hydroxide of heading 2825 | |
| | | 2523 | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers | |
| | 27 | Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | |
| S-6a | 28 | 2801 | Fluorine, chlorine, bromine and iodine | |
| | | 2802 00 00 | Sulphur, sublimed or precipitated; colloidal sulphur | |
| | | ex 2804 | Hydrogen, rare gases and other non-metals, excluding products under subheading 2804 69 00 | |
| | | 2806 | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid | |
| | | 2807 00 | Sulphuric acid; oleum | |
| | | 2808 00 00 | Nitric acid; sulphonitric acids | |
| | | 2809 | Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined | |
| | | 2810 00 90 | Oxides of boron, other than diboron trioxide; boric acids | |
| | | 2811 | Other inorganic acids and other inorganic oxygen compounds of non-metals | |
| | | 2812 | Halides and halide oxides of non-metals | |

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| 2813 | Sulphides of non-metals; commercial phosphorus trisulphide | |
| 2814 | Ammonia, anhydrous or in aqueous solution | |
| 2815 | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxide of sodium or potassium | |
| 2816 | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium | |
| 2817 00 00 | Zinc oxide; zinc peroxide | |
| 2818 10 | Artificial corundum, whether or not chemically defined | |
| 2819 | Chromium oxides and hydroxides | |
| 2820 | Manganese oxides | |
| 2821 | Iron oxides and hydroxides; earth colours containing by weight 70 % or more of combined iron evaluated as Fe ₂ O ₃ | |
| 2822 00 00 | Cobalt oxides and hydroxides; commercial cobalt oxides | |
| 2823 00 00 | Titanium oxides | |
| 2824 | Lead oxides; red lead and orange lead | |
| 2825 | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides | |
| 2826 | Fluorides; | |

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| | fluorosilicates, fluoroaluminates and other complex fluorine salts | |
| 2827 | Chlorides, chloride oxides and chloride hydroxides bromides and bromide oxides; iodides and iodide oxides | |
| 2828 | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites | |
| 2829 | Chlorates and perchlorates; bromates and perbromates; iodates and periodates | |
| 2830 | Sulphides; polysulphides, whether or not chemically defined | |
| 2831 | Dithionites and sulphoxylates | |
| 2832 | Sulphites; thiosulphates | |
| 2833 | Sulphates; alums; peroxosulphates (persulphates) | |
| 2834 10 00 | Nitrites | |
| 2834 21 00 | Nitrates | |
| 2834 29 | | |
| 2835 | Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined | |
| 2836 | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing | |

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| | ammonium carbamate | |
| 2837 | Cyanides, cyanide oxides and complex cyanides | |
| 2839 | Silicates; commercial alkali metal silicates | |
| 2840 | Borates; peroxoborates (perborates) | |
| 2841 | Salts of oxometallic or peroxometallic acids, | |
| 2842 | Other salts of inorganic acids or peroxyacids (including aluminosilicates, whether or not chemically defined), other than azides | |
| 2843 | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals | |
| ex 2844 30 11 | Cermets containing uranium depleted in U-235 or compounds of this product, other than unwrought | |
| ex 2844 30 51 | Cermets containing thorium or compounds of thorium, other than unwrought | |
| 2845 90 90 | Isotopes other than those of heading 2844, and compounds, inorganic or organic, of such isotopes, whether or not chemically defined, other than deuterium and compounds thereof, hydrogen and compounds thereof enriched in deuterium or mixtures and solutions containing these products | |

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| | 2846 | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals | |
| | 2847 00 00 | Hydrogen peroxide, whether or not solidified with urea | |
| | 2848 00 00 | Phosphides, whether or not chemically defined, excluding ferrophosphorus | |
| | 2849 | Carbides, whether or not chemically defined | |
| | 2850 00 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849 | |
| | 2852 00 00 | Compounds, inorganic or organic, of mercury, excluding amalgams | |
| | 2853 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 | |
| 29 | 2903 | Halogenated derivatives of hydrocarbons | |
| | 2904 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated, | |
| | ex 2905 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products under subheadings | |

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| | 2905 43 00 and 2905 44 | |
| 2906 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | |
| 2907 | Phenols; phenol-alcohols | |
| 2908 | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols | |
| 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 | |
| 2910 | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives | |
| 2911 00 00 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives | |
| 2912 | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde | |
| 2913 00 00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products under heading 2912 | |
| 2914 | Ketones and quinones, whether or not with | |

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| | other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives, | |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | |
| 2916 | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, and their halogenated, sulphonated, nitrated or nitrosated derivatives | |
| 2917 | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives, | |
| 2918 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, | |
| 2919 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives | |
| 2920 | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives | |

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| 2921 | Amine-function compounds | |
| 2922 | Oxygen-function amino-compounds | |
| 2923 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined | |
| 2924 | Carboxamide-function compounds and amide-function compounds of carbonic acid, | |
| 2925 | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds | |
| 2926 | Nitrile-function compounds | |
| 2927 00 00 | Diazo-, azo- or azoxy-compounds | |
| 2928 00 90 | Other organic derivatives of hydrazine or of hydroxylamine | |
| 2929 10 | Isocyanates | |
| 2929 90 00 | Other compounds with other nitrogen function | |
| 2930 20 00 | Thiocarbamates and dithiocarbamates, and thiuram mono-, di- or tetrasulphides; dithiocarbonates (xanthates) | |
| 2930 30 00 | | |
| Ex 2930 90 99 | | |
| 2930 40 90 | | |
| 2930 50 00 | Methionine, captafol (ISO), methamidophos (ISO), and other organo-sulphur compounds other than dithiocarbonates (xanthates) | |
| 2930 90 13 | | |
| 2930 90 16 | | |
| 2930 90 20 | | |

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| | 2930 90 60 | | |
| | Ex 2930 90 99 | | |
| | 2931 00 | Other organo-inorganic compounds | |
| | 2932 | Heterocyclic compounds with oxygen heteroatom(s) only, | |
| | 2933 | Heterocyclic compounds with nitrogen heteroatom(s) only | |
| | 2934 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | |
| | 2935 00 90 | Other sulphonamides | |
| | 2938 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives | |
| | 2940 00 00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose;; sugar ethers, sugar acetals and sugar esters, and their salts, other than products under heading 2937, 2938 or 2939 | Corrected according to CN description |
| | 2941 20 30 | Dihydrostreptomycin, its salts, esters and hydrates | |
| | 2942 00 00 | Other organic compounds | |
| S-6b | 3102 | Mineral or chemical fertilisers, nitrogenous | |
| | 3103 10 | Superphosphates | |
| | 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and | |
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| | | potassium; other fertilisers; goods of Chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | |
| 32 | ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; excluding products under subheadings 3201 20 00, 3201 90 20, ex 3201 90 90 (tanning extracts of eucalyptus), ex 3201 90 90 (tanning extracts derived from gambier and myrobalan fruits) and ex 3201 90 90 (other tanning extracts of vegetable origin) | |
| 33 | Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations | |
| 34 | 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 | |
| 35 | 3501 | Casein, caseinates and other casein derivatives; casein glues | |
| | 3502 90 90 | Albuminates and other albumin derivatives | |
| | 3503 00 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or | |

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| | | | coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501 | |
| | | 3504 00 00 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed | |
| | | 3505 10 50 | Starches, esterified or etherified | |
| | | 3506 | Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | |
| | | 3507 | Enzymes; prepared enzymes not elsewhere specified or included | |
| | 36 | Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | |
| | 37 | Chapter 37 | Photographic or cinematographic goods | |
| | 38 | ex Chapter 38 | Miscellaneous chemical products excluding the products under subheadings 3809 10 and 3824 60 | |
| S-7a | 39 | Chapter 39 | Plastics and articles thereof | |
| S-7b | 40 | Chapter 40 | Rubber and articles thereof | |
| S-8a | 41 | ex 4104 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not | |

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| | | | split, but not further prepared, excluding the products under subheadings 4104 41 19 and 4104 49 19 | |
| | | ex 4106 31 00 | Tanned or crust hides and skins of swine, without hair on, in the wet state (including wet-blue), split but not further prepared, or in the dry state (crust), whether or not split, but not further prepared | |
| | | 4106 32 00 | | |
| | | 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 | |
| | | 4112 00 00 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114 | |
| | | 4113 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114, | |
| | | 4114 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather | |
| | | 4115 10 00 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | |

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| S-8b | 42 | Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut) | |
| | 43 | Chapter 43 | Furskins and artificial fur; manufactures thereof | |
| S-9a | 44 | Chapter 44 | Wood and articles of wood, wood charcoal | |
| S-9b | 45 | Chapter 45 | Cork and articles of cork | |
| | 46 | Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | |
| S-11a | 50 | Chapter 50 | Silk | |
| | 51 | ex Chapter 51 | Wool, fine or coarse animal hair, excluding the products under heading 5105; horsehair yarn and woven fabric | |
| | 52 | Chapter 52 | Cotton | |
| | 53 | Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn | |
| | 54 | Chapter 54 | Man-made filaments; strip and the like of man-made textile materials | |
| | 55 | Chapter 55 | Man-made staple fibres | |
| | 56 | Chapter 56 | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof | |
| | 57 | Chapter 57 | Carpets and other textile floor coverings | |
| | 58 | Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery | |

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| | 59 | Chapter 59 | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use | |
| | 60 | Chapter 60 | Knitted or crocheted fabrics | |
| S-11b | 61 | Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted | |
| | 62 | Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted | |
| | 63 | Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags | |
| S-12a | 64 | Chapter 64 | Footwear, gaiters and the like; parts of such articles | |
| S-12b | 65 | Chapter 65 | Headgear and parts thereof | |
| | 66 | Chapter 66 | Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof | |
| | 67 | Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | |
| S-13 | 68 | Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials | |
| | 69 | Chapter 69 | Ceramic products | |
| | 70 | Chapter 70 | Glass and glassware | |
| S-14 | 71 | Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin | |

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| S-15a | 72 | 7202 | Ferro-alloys | |
| | 73 | Chapter 73 | Articles of iron or steel | |
| S-15b | 74 | Chapter 74 | Copper and articles thereof | |
| | 75 | 7505 12 00 | Bars, rods and profiles, of nickel alloys | |
| | | 7505 22 00 | Wire, of nickel alloys | |
| | | 7506 20 00 | Plates, sheets, strip and foil, of nickel alloys | |
| | | 7507 20 00 | Nickel tube or pipe fittings | |
| | 76 | ex Chapter 76 | Aluminium and articles thereof, excluding the products under heading 7601 | |
| | 78 | ex Chapter 78 | Lead and articles thereof, excluding the products under heading 7801 | |
| | 79 | ex Chapter 79 | Zinc and articles thereof, excluding the products under headings 7901 and 7903 | |
| | 81 | ex Chapter 81 | Other base metals; cermets; articles thereof, excluding the products under subheadings 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 51 00, 8112 59 00, 8112 92 and 8113 00 20 | |
| | 82 | Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof, of base metal | |
| S-15b | 83 | Chapter 83 | Miscellaneous articles of base metal | |
| S-16 | | Chapter 84 | Nuclear reactors, boilers, | |

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| | | | machinery and mechanical appliances, and parts thereof | |
| | 85 | 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 | |
| S-17a | 86 | Chapter 86 | Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic-signalling equipment of all kinds | |
| | 87 | Chapter 87 | Vehicles other than railway or tramway rolling stock, and parts and accessories thereof | |
| | 88 | Chapter 88 | Aircraft, spacecraft, and parts thereof | |
| S-17b | 89 | Chapter 89 | Ships, boats and floating structures | |
| | 90 | Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof | |
| | 91 | Chapter 91 | Clocks and watches and parts thereof | |
| S-18 | 92 | Chapter 92 | Musical instruments; parts and accessories of such articles | |
| S-20 | | Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not | |

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| | | | elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings | |
| | 95 | Chapter 95 | Toys, games and sports requisites; parts and accessories thereof | |
| | 96 | Chapter 96 | Miscellaneous manufactured articles | |

**LEGISLATIVE FINANCIAL STATEMENT FOR PROPOSALS HAVING A BUDGETARY
IMPACT EXCLUSIVELY LIMITED TO THE REVENUE SIDE**

1. NAME OF THE PROPOSAL:

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL applying a scheme of generalised tariff preferences

2. BUDGET LINES:

Chapter and Article: 120

Amount budgeted for the year 2011: EURO 16 653 700 000(Budget 2011)

3. FINANCIAL IMPACT

Proposal has no financial impact on expenditure but has a financial impact on revenue – the effect is as follows:

(EURO million to one decimal place)

| Budget line | Revenue ³⁰ | 1 year period starting 01/01/2014 | 2014 |
|-----------------|--------------------------------|-----------------------------------|----------|
| Article 120 ... | <i>Impact on own resources</i> | | -1.792,9 |

| Situation following action | | | | | |
|----------------------------|----------|----------|--|--|--|
| | 2015 | 2016 | | | |
| Article 120 ... | -1.882,4 | -1.976,7 | | | |

³⁰ Regarding traditional own resources (agricultural duties, sugar levies, customs duties) the amounts indicated must be net amounts, i.e. gross amounts after deduction of 25 % of collection costs. According to the current Own Resources Decision (Council Decision (EC, Euratom) No 436/2007 of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17-21). This might be subject to change with entry into force of a new Own Resources Decision.

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4. ANTI-FRAUD MEASURES

5. OTHER REMARKS

The scheme of generalised preferences (GSP) gives, under conditions, customs preferences to certain products entering the EU.

Based on the last available data (2009), these preferences represent under the current GSP regulation a loss of revenue for the EU of 2.970 Mio EURO (annex 1).

The loss of benefits can be obtained by multiplying the amount of preferential imports by the preferential margin, which is the difference between the MFN duty rate and the preference rate.

Consequently the new regulation would generate a loss of revenue as compared to the situation without preferences of 2.103 Mio EURO (annex 2) as well as supplementary revenue of 230, 7 Mio EURO (annex 3) due to the new graduation (removal of preferences for certain products/countries based on the importance of their imports).

As a result, the total loss of revenue would be 1.872 Mio EURO (gross amount) distributed among the different regimes in the following way:

| Mio EURO | Pref. Imports | Loss of revenue | revenue of new graduation | Total loss |
|----------|---------------|-----------------|---------------------------|------------|
| EBA | 6.237 | 730 | - | 730 |
| GSP + | 2.835 | 307 | - | 307 |
| GSP | 31.066 | 1.066 | 231 | 835 |
| Total | 40.138 | 2.103 | 231 | 1.872 |

Assuming an increase of imports of 5% per year and deducting 25% that are retained in the Member States to compensate for collection costs, the following table gives an estimate of the loss of revenue to the EU budget (net amount) for the following years.

| Year | Loss of revenue | 25% reduction "Member States collection costs" |
|------|-----------------|--|
| 2009 | 1.872 | 1.404 |
| 2010 | 1.966 | 1.474 |

| | | |
|------|-------|-------|
| 2011 | 2.064 | 1.548 |
| 2012 | 2.167 | 1.625 |
| 2013 | 2.276 | 1.707 |
| 2014 | 2.389 | 1.792 |
| 2015 | 2.509 | 1.882 |
| 2016 | 2.634 | 1.976 |

| Moi EURO | Pref. Imports | Loss of revenue | Total loss |
|-------------|------------------|--------------------|------------|
| EBA | 6.237 | 730 | 730 |
| GSP + | 3.535 | 358 | 358 |
| GSP | 49.777 | 1.883 | 1.883 |
| Total | 59.548 | 2.970 | 2.970 |

| Geonom. Coutry Code | EBA Countries | Total Imports x EURO 1,000 | Eligible Imports x EURO 1,000 | Preferential Imports x EURO 1,000 | MFN average | EBA rate average | EU loss of revenue x EURO 1,000 |
|---------------------|------------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------|------------------|---------------------------------|
| 0660 | Afghanistan | 14.447,35 | 3.726,67 | 191,08 | 4,67 | - | 7,59 |
| 0330 | Angola | 4.909.695,94 | 32.556,26 | 8.023,71 | 3,12 | - | 951,97 |
| 0666 | Bangladesh | 5.801.965,43 | 5.722.986,23 | 4.543.072,26 | 6,60 | - | 538.334,34 |
| 0284 | Benin | 27.597,45 | 11.167,34 | 10.002,40 | 3,23 | - | 97,00 |
| 0675 | Bhutan | 2.326,87 | 490,07 | 65,78 | 3,15 | - | 4,99 |
| 0236 | Burkina Faso | 62.845,77 | 6.084,59 | 5.423,67 | 3,45 | - | 424,11 |
| 0328 | Burundi | 38.944,98 | 388,87 | 12,05 | 3,62 | - | 0,61 |
| 0696 | Cambodia | 764.629,86 | 747.022,87 | 553.642,71 | 7,40 | - | 64.468,62 |
| 0247 | Cape Verde (Republic of) | 26.017,26 | 24.247,70 | 23.368,17 | 4,32 | - | 4.059,07 |
| 0306 | Central African (Republic) | 43.577,66 | 120,57 | - | 3,20 | - | - |
| 0244 | Chad | 117.616,36 | 2.130,44 | - | 2,94 | - | - |
| 0375 | Comoros (Islands) | 8.131,51 | 2.701,81 | - | 1,90 | - | - |
| 0338 | Djibouti | 22.665,42 | 19.550,17 | 18.520,34 | 3,31 | - | 1.118,89 |
| 0310 | Equatorial Guinea | 1.477.404,72 | 77.354,80 | 64.480,10 | 2,79 | - | 3.357,89 |
| 0336 | Eritrea | 3.503,58 | 2.650,85 | 2.269,99 | 5,37 | - | 222,20 |
| 0334 | Ethiopia | 379.891,07 | 143.869,65 | 138.722,82 | 4,58 | - | 9.907,73 |
| 0252 | Gambia | 10.925,07 | 6.394,59 | 6.213,43 | 6,32 | - | 431,66 |
| 0260 | Guinea | 381.294,25 | 9.712,25 | 373,72 | 3,87 | - | 21,67 |
| 0257 | Guinea-Bissau | 2.434,76 | 785,56 | 97,09 | 3,33 | - | 10,07 |
| 0452 | Haiti | 18.916,90 | 9.534,19 | 1.343,26 | 5,60 | - | 69,39 |
| 0812 | Kiribati | 345,53 | 158,29 | 8,57 | 4,96 | - | 0,45 |
| 0684 | Lao (Republic democratic people's) | 138.008,03 | 120.540,18 | 107.208,79 | 8,13 | - | 11.420,11 |
| 0395 | Lesotho | 101.269,96 | 2.237,59 | 371,90 | 8,69 | - | 17,59 |
| 0268 | Liberia | 530.894,47 | 1.481,90 | 17,10 | 3,26 | - | 1,30 |
| 0370 | Madagascar | 451.596,69 | 376.239,78 | 13.190,48 | 6,19 | - | 400,53 |
| 0386 | Malawi | 231.298,65 | 186.007,58 | 164.448,31 | 4,44 | - | 27.785,26 |
| 0232 | Mali | 18.237,29 | 2.242,75 | 1.376,26 | 4,04 | - | 73,85 |
| 0228 | Mauritania | 371.233,97 | 110.306,61 | 106.545,25 | 5,64 | - | 9.857,13 |

| | | | | | | | |
|------|------------------------------------|---------------|--------------|--------------|------|---|------------|
| 0366 | Mozambique | 675.687,33 | 624.751,73 | 30.355,79 | 3,57 | - | 4.699,67 |
| 0676 | Myanmar | 155.864,99 | - | - | 7,45 | - | - |
| 0672 | Nepal | 74.241,43 | 65.236,52 | 59.541,54 | 6,06 | - | 5.247,16 |
| 0240 | Niger | 219.088,61 | 1.818,45 | 706,40 | 3,16 | - | 25,39 |
| 0324 | Rwanda | 37.491,23 | 504,37 | - | 3,66 | - | - |
| 0311 | Sao Tome and Principle | 6.457,74 | 463,16 | 214,94 | 3,94 | - | 18,19 |
| 0248 | Senegal | 260.355,80 | 191.200,42 | 186.600,61 | 4,99 | - | 21.172,79 |
| 0264 | Sierra Leone | 99.519,20 | 3.913,78 | 2.378,64 | 3,79 | - | 13,05 |
| 0342 | Somalia | 412,83 | 28,81 | - | 5,78 | - | - |
| 0224 | Sudan | 104.284,84 | 14.188,90 | 13.447,83 | 3,17 | - | 15,06 |
| 0352 | Tanzania (Republic of) | 346.020,18 | 184.909,49 | 29.646,52 | 3,72 | - | 5.114,89 |
| 0322 | The Congo (democratic Republic of) | 324.441,06 | 9.304,07 | 6.797,51 | 3,62 | - | 794,55 |
| 0667 | The Maldives | 49.107,40 | 47.542,26 | 47.263,67 | 5,34 | - | 9.032,26 |
| 0806 | The Solomon Islands | 21.029,09 | 20.577,99 | 19.965,05 | 4,11 | - | 2.534,61 |
| 0626 | Timor-Leste | 3.634,41 | 34,07 | - | 2,79 | - | - |
| 0280 | Togo | 257.776,73 | 12.568,69 | 11.959,78 | 4,16 | - | 835,16 |
| 0807 | Tuvalu | 37,32 | 13,28 | - | 2,30 | - | - |
| 0350 | Uganda | 371.119,75 | 137.293,68 | 2.156,09 | 3,91 | - | 231,22 |
| 0816 | Vanuatu | 20.963,20 | 1.811,31 | 1.745,56 | 3,36 | - | 116,52 |
| 0653 | Yemen | 27.900,27 | 15.269,91 | 13.466,46 | 3,66 | - | 2.024,27 |
| 0378 | Zambia | 185.674,16 | 78.378,01 | 41.565,19 | 3,21 | - | 4.811,30 |
| | | 19.198.824,37 | 9.032.499,05 | 6.236.800,82 | | | 729.730,12 |

| Geonom. Country Code | GSP+ Countries | Total Imports x EURO 1,000 | Eligible Imports x EURO 1,000 | Preferential Imports x EURO 1,000 | MFN average | GSP+ rate average | EU loss of revenue x EURO 1,000 |
|----------------------|----------------|----------------------------|-------------------------------|-----------------------------------|-------------|-------------------|---------------------------------|
| 0077 | Armenia | 160.148,42 | 69.955,76 | 62.834,61 | 6,33 | - | 2.648,47 |
| 0078 | Azerbaijan | 7.287.537,50 | 60.603,87 | 35.419,15 | 3,16 | - | 1.679,56 |
| 0516 | Bolivia | 183.388,65 | 51.277,92 | 49.854,44 | 5,53 | - | 1.002,18 |
| 0480 | Colombia | 3.793.687,15 | 575.899,97 | 474.962,65 | 5,04 | 0,00 | 47.383,77 |
| 0500 | Ecuador | 1.874.692,08 | 984.924,55 | 972.965,58 | 5,78 | 0,02 | 137.486,11 |

| | | | | | | | |
|------|-------------|---------------|--------------|--------------|------|------|------------|
| 0428 | El Salvador | 198.527,64 | 84.369,86 | 67.415,54 | 5,54 | - | 14.461,53 |
| 0076 | Georgia | 478.055,70 | 100.045,70 | 76.904,89 | 4,00 | - | 4.020,76 |
| 0416 | Guatemala | 357.157,36 | 179.380,75 | 144.349,71 | 5,99 | 0,01 | 12.830,26 |
| 0424 | Honduras | 514.434,68 | 175.799,24 | 149.312,71 | 5,76 | 0,02 | 13.243,36 |
| 0716 | Mongolia | 44.482,41 | 9.283,05 | 8.352,31 | 5,26 | - | 885,09 |
| 0432 | Nicaragua | 165.519,44 | 74.808,12 | 50.058,93 | 5,89 | 0,03 | 4.623,05 |
| 0520 | Paraguay | 358.744,71 | 13.196,65 | 11.487,94 | 4,44 | - | 736,85 |
| 0504 | Peru | 3.128.555,78 | 762.409,29 | 730.697,38 | 5,58 | 0,00 | 66.303,81 |
| | | 18.544.931,52 | 3.141.954,72 | 2.834.615,83 | | | 307.304,79 |

| Geonom. Country Code | General GSP Countries | Total Imports x EURO 1,000 | Eligible Imports x EURO 1,000 | Preferential Imports x EURO 1,000 | MFN average | GSP rate average | EU loss of revenue x EURO 1,000 |
|----------------------|---------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------|------------------|---------------------------------|
| 0720 | China (people's Republic of) | 212.907.163,09 | 2.656.693,72 | 1.479.028,72 | 4,46 | 2,75 | 62.448,44 |
| 0664 | India | 25.009.161,69 | 16.055.604,36 | 13.028.769,84 | 4,51 | 2,74 | 432.384,72 |
| 0700 | Indonesia | 11.571.832,86 | 5.074.782,31 | 3.383.547,47 | 4,81 | 3,02 | 126.244,36 |
| 0616 | Iran (Islamic Republic of) | 8.435.108,02 | 611.905,91 | 486.283,57 | 4,39 | 2,44 | 14.902,66 |
| 0612 | Iraq | 5.918.588,38 | 4.888,58 | 190,51 | 4,95 | 3,68 | 6,67 |
| 0083 | Kirghizia | 28.984,26 | 5.837,24 | 3.011,64 | 5,02 | 4,91 | 102,36 |
| 0824 | Marshall (islands) | 308.026,36 | 10.869,42 | - | 2,07 | 0,41 | - |
| 0823 | Micronesia (federate States of) | 621,31 | 88,48 | 81,42 | 5,18 | 3,04 | 5,74 |
| 0803 | Nauru | 156,03 | 48,11 | 23,99 | 1,45 | 0,55 | 0,79 |
| 0288 | Nigeria | 10.425.469,63 | 288.821,03 | 234.948,73 | 3,94 | 2,14 | 6.663,90 |
| 0662 | Pakistan | 3.273.938,08 | 2.817.143,30 | 2.634.483,61 | 5,21 | 3,62 | 64.126,18 |
| 0669 | Sri Lanka | 2.001.433,76 | 1.637.164,09 | 1.198.613,09 | 5,70 | 4,04 | 31.593,15 |
| 0082 | Tajikistan | 74.424,97 | 15.128,50 | 14.358,94 | 4,43 | 4,18 | 307,61 |
| 0680 | Thailand | 14.146.945,51 | 6.994.662,77 | 4.218.929,88 | 5,03 | 3,14 | 163.845,85 |
| 0318 | The Congo | 695.802,30 | 41.438,23 | 32.802,54 | 2,81 | 1,52 | 849,24 |
| 0708 | The Philippines | 3.804.580,35 | 1.124.540,37 | 723.669,31 | 5,03 | 3,14 | 25.832,97 |
| 0817 | Tonga | 223,24 | 190,82 | 1,15 | 4,02 | 2,75 | 0,03 |
| 0080 | Turkmenistan | 426.482,85 | 62.833,71 | 55.026,95 | 4,54 | 3,85 | 2.302,70 |
| 0072 | Ukraine | 7.604.871,59 | 2.282.534,43 | 1.621.706,94 | 4,23 | 2,55 | 53.327,90 |

| | | | | | | | |
|------|------------|----------------|---------------|---------------|------|------|--------------|
| 0081 | Uzbekistan | 310.740,87 | 71.907,39 | 60.983,32 | 4,30 | 2,88 | 1.251,34 |
| 0690 | Vietnam | 7.746.820,82 | 3.510.048,52 | 1.890.023,95 | 5,15 | 3,33 | 79.635,87 |
| | | 314.691.375,97 | 43.267.131,27 | 31.066.485,58 | | | 1.065.832,47 |

| Geonom. Country Code | GSP Countries | Graduated sections | Total Imports x EURO 1,000 | Eligible Imports x EURO 1,000 | Preferential Imports x EURO 1,000 | MFN average | GSP rate average | EU loss of revenue x EURO 1,000 |
|----------------------|---------------|--------------------|----------------------------|-------------------------------|-----------------------------------|-------------|------------------|---------------------------------|
| 0720 | China | S-1a | 555.279,31 | 5.428,29 | 5.087,88 | 1,54 | 3 | 259,43 |
| 0720 | China | S-1b | 1.162.093,60 | 1.135.388,31 | 263.691,45 | 10,1 | 6,17 | 14.864,34 |
| 0720 | China | S-2b | 639.335,05 | 412.877,75 | 356.815,88 | 7,81 | 5,44 | 11.567,31 |
| 0720 | China | S-2c | 187.976,19 | 42.093,08 | 37.975,29 | 3 | 2,73 | 1.415,48 |
| 0720 | China | S-2d | 466.905,06 | 56.881,42 | 43.217,79 | 2,36 | 3,21 | 1.363,62 |
| 0720 | China | S-4b | 940.972,74 | 660.294,07 | 504.990,80 | 11,32 | 8,74 | 20.026,13 |
| 0720 | China | S-20 | 22.655.241,98 | - | - | 2,62 | 0,16 | - |
| 0664 | India | S-2c | 280.248,23 | 23.379,82 | 21.291,88 | 2,85 | 2,73 | 1.067,71 |
| 0664 | India | S-5 | 2.004.199,77 | 855.510,25 | 372.378,49 | 0,59 | - | 17.432,13 |
| 0664 | India | S-6a | 1.582.912,66 | 1.181.777,25 | 714.935,56 | 4,47 | 0,85 | 39.323,98 |
| 0664 | India | S-6b | 1.155.282,00 | 444.081,07 | 413.877,12 | 3,81 | 0,3 | 19.816,39 |
| 0664 | India | S-8a | 119.658,54 | 104.707,98 | 96.603,30 | 3,08 | 1,84 | 3.340,80 |
| 0664 | India | S-17b | 2.060.470,89 | 1.933.428,82 | 1.193.084,97 | 5,18 | 2,16 | 42.428,13 |
| 0700 | Indonesia | S-1a | 15.538,24 | 13.989,51 | 13.989,51 | 0,58 | - | 895,33 |
| 0700 | Indonesia | S-3 | 1.887.166,53 | - | - | 8 | 5,89 | - |
| 0288 | Nigeria | S-8a | 98.082,34 | 74.459,97 | 73.251,72 | 2,39 | 0,33 | 2.552,24 |
| 0680 | Thailand | S-4a | 980.815,42 | 420.081,51 | 203.991,32 | 17 | 11,4 | 21.097,59 |
| 0680 | Thailand | S-4b | 605.705,59 | 451.292,76 | 392.541,53 | 11,45 | 8,42 | 14.545,35 |
| 0680 | Thailand | S-14 | 930.795,88 | - | - | 0,81 | - | - |
| 0680 | Thailand | S-17b | 845.632,91 | 796.572,76 | 201.448,42 | 5,28 | 2,05 | 7.335,46 |
| 0072 | Ukraine | S-3 | 327.676,22 | 325.777,60 | 323.495,63 | 7,48 | 4,49 | 10.259,75 |
| 0072 | Ukraine | S-17a | 64.565,88 | 61.046,91 | 59.378,86 | 1,84 | - | 1.213,59 |
| | | | 39.566.555,03 | 8.999.069,13 | 5.292.047,40 | | | 230.804,76 |