



COMMISSION OF THE EUROPEAN COMMUNITIES

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COMMUNICATION FROM THE COMMISSION

**Concerning amendment of the Commission's proposal for a Council Regulation
applying a scheme of generalised tariff preferences for the period
1 July 2005 to 31 December 2008**

Amended Proposal for a

COUNCIL REGULATION

applying a scheme of generalised tariff preferences

(presented by the Commission)

COMMUNICATION FROM THE COMMISSION

Concerning amendment of the Commission's proposal for a Council Regulation applying a scheme of generalised tariff preferences for the period 1 July 2005 to 31 December 2008

As a consequence of the tsunami of 26 December 2004, several Asian countries are facing problems which are particularly serious. The international community has acknowledged this by agreeing on a number of programs and actions providing special assistance to these countries. The European Community is called upon to join these efforts. One measure that would seem appropriate in this context is to speed up the entry into force of the Council regulation applying a new scheme of generalised tariff preferences. This new regime provides for better market access for all developing countries including the tsunami-hit countries. They benefit from the new regulation through the reinsertion of tariff preferences for several of their products as well as inclusion of new products in the GSP. Sri Lanka will also benefit by inclusion in the special incentive arrangement for sustainable development and good governance. The entry into force of the regulation should therefore be advanced to 1 April 2005. The procedure for the special incentive arrangement for sustainable development and good governance has been changed accordingly by provisionally incorporating the countries that already qualify for the arrangement. These beneficiary countries, like any other developing countries, shall submit a request for a definitive selection as beneficiary by 31 May 2005. The Commission will assess all the requests. A final list of countries qualifying on 1 July 2005 will be published. Finally, due to the advanced entry into force of the new GSP it appears necessary to provide for a transition period from the current GSP system under Council Regulation (EC) No 2501/2001 to the new GSP scheme. Exceptionally, the preferences under the Regulation (EC) No 2501/2001 should therefore continue to apply until 30 June 2005 to the extent that they provide for a more favourable treatment of products than the new GSP regime. Some technical details in the regulation have also been fine-tuned.

For the above reasons, the Commission has decided to amend its proposal for a Council Regulation applying a scheme of generalised tariff preferences.

EXPLANATORY MEMORANDUM

1. Context

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

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

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

2. Consultation of interested parties

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

3. Budgetary implications

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

¹ OJ L 346 of 31.12.2001, p. 1.

² COM(2004) 461 final.

³ COM(1994) 212 final.

4. Explanation of the provisions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5. Exceptional transition period

Due to the tsunami disaster, which occurred on 26 December 2004, the new GSP system should enter into force as quickly as possible. However, in the interest of a smooth transition from the current GSP scheme to the new GSP scheme it is appropriate to provide for a transitional period until 30 June 2005 until when preferences under the Regulation (EC) No 2501/2001 shall continue to apply if they provide for a more favourable treatment to products than the new GSP scheme.

Amended Proposal for a

COUNCIL REGULATION

applying a scheme of generalised tariff preferences

THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the Commission⁴,

Having regard to the opinion of the European Parliament⁵,

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

Whereas:

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

⁴ OJ C , , p. .

⁵ OJ C , , p. .

⁶ OJ C , , p. .

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

⁸ COM(2004) 461 final.

- (6) The general arrangement should be granted to all beneficiary countries unless they are classified by the World Bank as a high-income country and if they are not sufficiently diversified in their exports.
- (7) The special arrangement for sustainable development and good governance is based on an integral concept of sustainable development as recognized by international conventions and instruments such as the UN Declaration on the Right to Development of 1986, the Rio Declaration on Environment and Development of 1992, the ILO Declaration on Fundamental Principles and Rights at Work of 1998, the UN Millennium Declaration of 2000 and the Johannesburg Declaration on Sustainable Development of 2002. Consequently, developing countries which due to a lack of diversification and insufficient integration into the international trading system are vulnerable while assuming special burdens and responsibilities due to the ratification and effective implementation of core international conventions on human and labour rights, environmental protection and good governance should benefit from additional tariff preferences. These preferences are designed to promote further economic growth and thereby to respond positively to the need for sustainable development. Under this arrangement ad valorem tariffs are therefore suspended for the beneficiary countries, as well as specific duties (unless combined with an ad valorem duty).
- (8) Developing countries which already fulfil the criteria under the special arrangement for sustainable development and good governance at the time of entry into force of this Regulation should benefit from this arrangement as quickly as possible. They should therefore be provisionally listed as beneficiary countries. They should continue to benefit from the preferences if upon their application the Commission confirms their qualification by 30 June 2005.
- (9) The Commission should monitor the effective implementation of the international conventions in accordance with the respective mechanisms thereunder and should assess the relationship between additional tariff preferences and the promotion of sustainable development.
- (10) The special arrangement for the least developed countries should continue to grant duty-free access to products originating in the least developed countries, as recognized and classified by the United Nations. For a country no longer classified by the United Nations as a least developed country a transitional period should be established to alleviate any adverse effects caused by removal of the tariff preferences granted under this arrangement.
- (11) Preferences should continue to be differentiated according to the sensitivity of products, differentiating between non-sensitive and sensitive products, to take into account the situation of the sectors manufacturing the same products in the Community.
- (12) Tariff duties on non-sensitive products should continue to be suspended, while duties on sensitive products should enjoy a tariff reduction to ensure a satisfactory utilisation rate while at the same time taking into account the situation of the respective Community industries.
- (13) Such reduction should be sufficiently attractive in order to motivate traders to use the opportunities offered by the scheme. As far as ad valorem duties are concerned, the

reduction should therefore be a flat rate of 3,5 percentage points of the most favoured nation (MFN) duty rate. Specific duties should be reduced by 30 %. Where duties specify a minimum duty, that minimum duty should not apply.

- (14) Where preferential duty rates, calculated in accordance with Council Regulation (EC) No 2501/2001 of 10 December 2001 applying a scheme of generalised tariff preferences for the period from 1 January 2002 to 31 December 2004⁹, provide for a more favourable treatment of products, they should continue to apply until 30 June 2005 so as to provide for a smooth transition to the new GSP regime.
- (15) Duties should be totally suspended where preferential treatment for an individual import declaration results in ad valorem duties of 1 % or less or in specific duties of EUR 2 or less as the cost of collecting such duties might be higher than the revenue gained.
- (16) For the sake of coherence of the Community commercial policy, a beneficiary country should not benefit from both the Community's scheme of generalised tariff preferences and a free trade agreement, if that agreement covers at least all the preferences provided by the present scheme for that country.
- (17) Graduation should be based on criteria related to sections of the Common Customs Tariff. The graduation of a section for a beneficiary country should be applied when the section meets the criteria for graduation during three consecutive years, to increase predictability and fairness of graduation by eliminating the effect of large and exceptional variations in the import statistics.
- (18) The rules of origin, concerning the definition of the concept of originating products, the procedures and the methods of administrative cooperation related thereto, laid down in 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 Code¹⁰, apply to tariff preferences provided for by this regulation to ensure that the benefit of this scheme goes only to those whom the scheme is intended to benefit.
- (19) The reasons for temporary withdrawal should include serious and systematic violations of the principles laid down in the conventions listed in Annex III so as to promote the objectives of those conventions and to ensure that no beneficiary receives unfair advantage through continuous violation of those conventions.
- (20) Due to the political situation in Myanmar, temporary withdrawal of all tariff preferences in respect of imports of products originating in Myanmar should remain in force.

⁹ OJ L 346, 31.12.2001, p. 1

¹⁰ OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 2286/2003 (OJ L 343, 31.12.2003, p.1).

- (21) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission¹¹,

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

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

2. This Regulation provides for:

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

Article 2

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

Article 3

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

2. When a beneficiary country benefits from a commercial agreement with the Community which covers at least all the preferences provided by the present scheme for that country, it shall be removed from the list of beneficiary countries in Annex I.

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

¹¹ OJ L 184, 17.7.1999, p. 23.

Article 4

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

Article 5

1. The tariff preferences provided for by this Regulation shall apply to imports of products included in the arrangements enjoyed by the beneficiary country in which they originate.
2. For the purposes of the arrangements referred to in Article 1(2) of this Regulation, the rules of origin, concerning the definition of the concept of originating products, the procedures and the methods of administrative cooperation related thereto, are laid down in Regulation (EEC) No 2454/93.
3. Regional cumulation within the meaning of Regulation (EEC) No 2454/93 shall also apply where a product used in further manufacture in a country belonging to a regional group originates in another country of the group, which does not benefit from the arrangements applying to the final product, provided that both countries benefit from regional cumulation for that group.

Article 6

For the purposes of this Regulation:

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

¹² OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 1810/2004 (OJ L 327, 30.10.2004, p. 1).

CHAPTER II

ARRANGEMENTS AND TARIFF PREFERENCES

SECTION 1

GENERAL ARRANGEMENT

Article 7

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

SECTION 2

SPECIAL INCENTIVE ARRANGEMENT FOR SUSTAINABLE DEVELOPMENT AND GOOD GOVERNANCE

Article 8

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

Article 9

1. The special incentive arrangement for sustainable development and good governance may be granted to a country which :
 - (a) has ratified and effectively implemented the conventions listed in Part A of Annex III, and
 - (b) has ratified and effectively implemented at least seven of the conventions listed in Part B of Annex III, and
 - (c) commits itself to ratify and effectively implement by 31 December 2008 those conventions listed in Part B of Annex III which it has not yet ratified and effectively implemented, and
 - (d) gives an undertaking to maintain the ratification of the conventions and their implementing legislation and measures and which accepts regular monitoring and review of its implementation record in accordance with the implementation provisions of the conventions it has ratified, and
 - (e) is considered as a vulnerable country as defined in paragraph 2.
2. A vulnerable country is one:
 - (a) that is not classified by the World Bank as a high income country during three consecutive years, and whose five largest sections of its GSP-covered imports to the Community represent more than 75% in value of its total GSP-covered imports, and

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

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

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

Article 10

1. Without prejudice to paragraph 3 the special incentive arrangement for sustainable development and good governance shall be granted if the following conditions are met :

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

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

3. Those countries that are granted provisionally the special incentive arrangement for sustainable development and good governance from the date this regulation enters into force should also submit a request according to paragraphs 1 and 2 by 31 May 2005. The Commission shall assess the request according to Article 11

Article 11

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

2. The Commission shall decide, in accordance with the examination referred to in paragraph 1 and the procedure referred to in Article 27, whether to grant a requesting country the special incentive arrangement for sustainable development and good governance as of 1 July 2005.

3. The Commission shall notify a requesting country of a decision taken in accordance with paragraph 2. Where a country is granted the special incentive arrangement, it shall be

informed of the date on which that decision enters into force. The Commission shall by 30 June 2005 at the latest list in Annex I, Column E the beneficiary countries benefitting from the special incentive arrangement for sustainable development and good governance.

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

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

SECTION 3

SPECIAL ARRANGEMENT FOR LEAST DEVELOPED COUNTRIES

Article 12

1. Without prejudice to paragraphs 2, 3 and 4, Common Customs Tariff duties on all products of Chapters 1 to 97 of the Harmonized System except those of Chapter 93 thereof, originating in a country that according to Annex I benefits from the special arrangement for least developed countries, shall be entirely suspended.

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

3. Common Customs Tariff duties on the products of CN code 0803 00 19 shall be reduced by 20% annually starting on 1 January 2002. They shall be entirely suspended as from 1 January 2006.

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

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

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

7. When a country is excluded by the United Nations from the list of the least developed countries, it is withdrawn from the list of the beneficiaries of this arrangement. The removal of a country from the arrangement and the establishment of a transitional period shall be decided by the Commission, in accordance with the procedure referred to in Article 27(1).

SECTION 4

COMMON PROVISIONS

Article 13

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

Article 14

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

CHAPTER III

TEMPORARY WITHDRAWAL AND SAFEGUARD PROVISIONS

Article 15

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

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

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

- (a) communicates to the Commission and updates the information necessary for the implementation of the rules of origin and the control of respect thereof;
- (b) assists the Community by carrying out, on request of the customs authorities of Member States, subsequent verification of origin and communicates its results in time;
- (c) assists the Community by allowing the Commission, in coordination and close cooperation with the competent authorities of the Member States, to conduct Community administrative and investigative cooperation missions in that country, in order to verify the authenticity of documents or the accuracy of information relevant for granting the benefit of the arrangements referred to in Article 1(2);

- (d) carries out or arranges for appropriate inquiries to identify and prevent contravention of the rules of origin;
- (e) complies or ensures compliance with the rules of origin in respect of regional cumulation, within the meaning of Regulation (EC) No 2454/93, if the country benefits therefrom.

3. Without prejudice to paragraph 1, the special incentive arrangement referred to in Section 2 of Chapter II may be temporarily withdrawn, in respect of all or certain products included in this arrangement, originating in a beneficiary country, in particular if the national legislation no longer incorporates the ratified conventions referred to in Annex III or if that legislation is not effectively implemented.

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

Article 16

1. Where the Commission or a Member State receives information that may justify temporary withdrawal of preferential arrangements and where the Commission considers that there are sufficient grounds for an investigation, the Commission shall inform the Committee.

2. The Commission may decide, in accordance with the procedure referred to in Article 28, to initiate an investigation.

Article 17

1. Where the Commission decides to initiate an investigation, it shall publish a notice in the *Official Journal of the European Union* announcing the investigation, and notify the beneficiary country concerned thereof. The notice shall provide a summary of the information received and state that any useful information may be sent to the Commission. It shall specify the period within which interested parties may make their views known in writing.

2. The Commission shall provide the beneficiary country concerned with every opportunity to cooperate in the investigation.

3. The Commission shall seek all information it considers necessary and may verify the information received with economic operators and the beneficiary country concerned. The available assessments, comments, decisions, recommendations and conclusions of the various supervisory bodies of the UN, the ILO and other competent international organizations, shall serve as the point of departure for the investigation as to whether temporary withdrawal is justified for the reason referred to in point (a) of Article 15(1).

4. The Commission may be assisted by officials of the Member State on whose territory verification might be sought, if that Member State so requests.

5. Where information requested by the Commission is not provided within a reasonable period or the investigation is significantly impeded, findings may be made on the basis of the facts available.

6. The investigation should be completed within a year. The Commission may extend this period, in accordance with the procedure referred to in Article 28.

Article 18

1. The Commission shall submit a report on its findings to the Committee.

2. Where the Commission considers that the findings do not justify temporary withdrawal, it shall decide, in accordance with the procedure referred to in Article 28, to terminate the investigation. In that case, the Commission shall publish a notice in the *Official Journal of the European Union*, announcing the termination of the investigation and setting out its main conclusions.

3. Where the Commission considers that the findings justify temporary withdrawal for the reason referred to in point (a) of Article 15(1), it shall decide, in accordance with the procedure laid down in Article 28, to monitor and evaluate the situation in the beneficiary country concerned for a period of six months. The Commission shall notify this decision to the beneficiary country concerned and shall publish a notice in the *Official Journal of the European Union*, announcing that it intends to submit a proposal to the Council for temporary withdrawal, unless, before the end of the period, the beneficiary country concerned made a commitment to take the measures necessary to conform, in a reasonable period of time, with the conventions referred to in Annex III.

4. Where the Commission considers temporary withdrawal to be necessary, it shall submit an appropriate proposal to the Council, which shall decide within 30 days by a qualified majority.

5. Where at the end of the period referred to in paragraph 3, the Commission finds that the beneficiary country concerned has not made the required commitment, and where it considers temporary withdrawal necessary, it shall submit an appropriate proposal to the Council, which shall decide within 30 days by a qualified majority. Where the Council decides on temporary withdrawal, such decision shall enter into force six months after it was taken, unless it is decided before then that the reasons justifying it no longer prevail.

Article 19

1. After informing the Committee, the Commission may suspend the preferential arrangements provided for in this Regulation in respect of all or of certain products, originating in a beneficiary country:

- (a) where it considers that there is sufficient evidence that temporary withdrawal is justified for the reasons referred to in point (d) of Article 15(1), or
- (b) where imports under these arrangements massively exceed the usual levels of production and export capacity of that country.

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

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

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

Article 20

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

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

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

- (a) market share,
- (b) production,
- (c) stocks,
- (d) production capacity,
- (e) bankruptcies,
- (f) profitability,
- (g) capacity utilisation,
- (h) employment,
- (i) imports,
- (j) prices.

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

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

Article 21

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

Article 22

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

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

Article 23

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

CHAPTER IV

PROCEDURAL PROVISIONS

Article 24

The Commission shall in accordance with the procedure referred to in Article 28 adopt changes to the Annexes of this Regulation made necessary:

- (a) by amendments to the Combined Nomenclature;
- (b) by changes in the international status or classification of countries or territories in accordance with the procedure referred to in Article 28;
- (c) by the application of Article 3(2);
- (d) if a country has reached the thresholds set out in Article 3(1);
- (e) for the establishment of the final list of beneficiary countries by 30 June 2005 at the latest in accordance with Article 11.

Article 25

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

Article 26

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

Article 27

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

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

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

Article 28

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

CHAPTER V

FINAL AND TRANSITIONAL PROVISIONS

Article 29

Council Regulation (EC) No 552/97¹⁵, which refers to Council Regulations (EC) No 3281/94¹⁶ and (EC) No 1256/96¹⁷, shall be considered to refer to the corresponding provisions of this Regulation.

Article 30

1. This Regulation shall enter into force on 1 April 2005. Council Regulation (EC) No 2501/2001 is repealed with effect from 1 April 2005.

2. This Regulation shall apply until 31 December 2008. This date shall not apply to the special arrangements for least developed countries, nor, to the extent that they are applied in conjunction with those arrangements, to any other provisions of this Regulation.

Article 31

Where preferential duty rates calculated on 31 March 2005 under Regulation (EC) No 2501/2001 provide a greater tariff reduction than those calculated on 1 April 2005 under this Regulation, the greater reduction shall apply until 30 June 2005. This provision also applies to tariff preferences removed under Article 13 of the present Regulation.

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

Done at Brussels,

For the Council
The President

¹⁵ OJ L 85, 27.3.1997, p. 8.

¹⁶ OJ L 348, 31.12.1994, p. 1. Regulation as last amended by Regulation (EC) No 2820/98 (OJ L 357, 30.12.1998, p. 1).

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

ANNEX I

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

Column A	code according to the nomenclature of countries and territories for the external trade statistics of the Community
Column B	name of country
Column C	sections in respect of which tariff preferences have been removed for the beneficiary country concerned (Article 13)
Column D	countries included in the special arrangement for least developed countries (Article 12)
Column E	countries included in the special incentive arrangement for sustainable development and good governance (Article 8)

A	B	C	D	E
AE	United Arab Emirates			
AF	Afghanistan		X	
AG	Antigua and Barbuda			
AI	Anguilla			
AM	Armenia			
AN	Netherlands Antilles			
AO	Angola		X	
AQ	Antarctica			
AR	Argentina			
AS	American Samoa			
AW	Aruba			
AZ	Azerbaijan			
BB	Barbados			
BD	Bangladesh		X	
BF	Burkina Faso		X	
BH	Bahrain			
BI	Burundi		X	
BJ	Benin		X	
BM	Bermuda			
BN	Brunei Darussalam			
BO	Bolivia			

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

BR	Brazil	S-IV Prepared foodstuffs ; beverages, spirits and vinegar ; tobacco and manufactured tobacco substitutes.		
		S-IX Wood and articles of wood ; wood charcoal ; cork and articles of cork ; manufactures of straw, of esparto or of other plaiting materials ; basketware and wickerwork.		
BS	Bahamas			
BT	Bhutan		X	
BV	Bouvet Island			
BW	Botswana			
BY	Belarus			
BZ	Belize			
CC	Cocos Islands (or Keeling Islands)			
CD	Congo, Democratic Republic of		X	
CF	Central African Republic		X	
CG	Congo			
CI	Côte d'Ivoire			
CK	Cook Islands			
CL	Chile			
CM	Cameroon			
CN	China, People's Republic of	S-VI Products of the chemical or allied industries.		
		S-VII Plastics and articles thereof ; rubber and articles thereof.		
		S-VIII Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut).		
		S-IX Wood and articles of wood ; wood charcoal ; cork and articles of cork ; manufactures of straw, of esparto or of other plaiting materials ; basketware and wickerwork.		
		S-X Pulp of wood or of other fibrous cellulosic material ; recovered (waste and scarp) paper or paperboard ; paper and paperboard and articles thereof.		
		S-XI Textiles and textile articles.		
		S-XII Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof ; prepared feathers and articles made therewith ; artificial flowers ; articles of human hair.		
		S-XIII Articles of stone, plaster, cement, asbestos, mica or similar materials ; ceramic products ; glass and glassware..		
		S-XIV Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof ; imitation jewellery ; coins.		
		S-XV Base metals and articles of base metal.		
		S-XVI Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.		
		S-XVII Vehicles, aircraft, vessels and associated transport equipment.		
		S-XVIII Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus ; clocks and watches ; musical instruments ; parts and accessories thereof.		
S-XX Miscellaneous manufactured articles.				
CO	Colombia			
CR	Costa Rica			X
CU	Cuba			
CV	Cape Verde		X	
CX	Christmas Islands			
DJ	Djibouti		X	
DM	Dominica			

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

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

PK	Pakistan			
PM	St Pierre and Miquelon			
PN	Pitcairn			
PW	Palau			
PY	Paraguay			
QA	Qatar			
RU	Russian Federation	S-VI Products of the chemical or allied industries. S-X Pulp of wood or of other fibrous cellulosic material ; recovered (waste and scarp) paper or paperboard ; paper and paperboard and articles thereof. S-XV Base metals and articles of base metal.		
RW	Rwanda		X	
SA	Saudi Arabia			
SB	Solomon Islands		X	
SC	Seychelles			
SD	Sudan		X	
SH	Santa Helena			
SL	Sierra Leone		X	
SN	Senegal		X	
SO	Somalia		X	
SR	Suriname			
ST	São Tomé and Príncipe		X	
SV	El Salvador			
SY	Syrian Arab Republic			
SZ	Swaziland			
TC	Turks and Caicos Islands			
TD	Chad		X	
TF	French Southern territories			
TG	Togo		X	
TH	Thailand	S-XIV Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof ; imitation jewellery ; coins. S-XVII Vehicles, aircraft, vessels and associated transport equipment.		
TJ	Tajikistan			
TK	Tokelau			
TL	Timor-Leste		X	
TM	Turkmenistan			
TN	Tunisia			
TO	Tonga			
TT	Trinidad and Tobago			
TV	Tuvalu		X	
TZ	Tanzania (United Republic of)		X	
UA	Ukraine			

UG	Uganda		X	
UM	United States Minor outlying islands			
UY	Uruguay			
UZ	Uzbekistan			
VC	St Vincent and the Grenadines			
VE	Venezuela			
VG	Virgin Islands (British)			
VI	Virgin Islands (USA)			
VN	Viet Nam			
VU	Vanuatu		X	
WF	Wallis and Futuna			
WS	Samoa		X	
YE	Yemen		X	
YT	Mayotte			
ZA	South Africa	S-XVII Vehicles, aircraft, vessels and associated transport equipment.		
ZM	Zambia		X	
ZW	Zimbabwe			

ANNEX II

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

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

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

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

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

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

0403 10 51	Yoghurt, flavoured or containing added fruit, nuts or cocoa	S
0403 10 53		S
0403 10 59		S
0403 10 91		S
0403 10 93		S
0403 10 99		S
0403 90 71	Buttermilk, curdled milk and cream; kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	S
0403 90 73		S
0403 90 79		S
0403 90 91		S
0403 90 93		S
0403 90 99		S
ex 0405 20	Dairy spreads, excluding products of 0405 20 90	S
0407 00 90	Birds' eggs, in shell, fresh, preserved or cooked other than of poultry	S
0409 00 00	Natural honey ²⁰	S
0410 00 00	Edible products of animal origin, not elsewhere specified or included	S
Chapter 5	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED	S
ex Chapter 6	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS, AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE, excluding products of 0604 91 40	S
0604 91 40	Conifer branches	NS
0701	Potatoes, fresh or chilled	S
0703 10	Onions and shallots, fresh or chilled	S

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

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

0709 90 90	Other	S
ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen ²¹	S
ex 0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption, excluding products of 0711 20 90	S
ex 0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives and products of 0712 90 19	S
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:	S
0714 20 10	Sweet potatoes, fresh, whole, intended for human consumption*	NS
0714 20 90	Sweet potatoes other than fresh, whole, intended for human production	S
0714 90 90	Jerusalem artichokes and similar roots and tubers with high inulin content; sago pith	NS
	Other nuts, fresh or dried, whether or not shelled or peeled:	
0802 11 90	Almonds in shell, other than bitter	S
0802 12 90	Almonds shelled, other than bitter	S
0802 21 00	Hazelnuts or filberts (<i>Corylus</i> spp.), in shell or shelled	S
0802 22 00		
0802 31 00	Walnuts in shell	S
0802 32 00	Walnuts shelled	S
0802 40 00	Chestnuts (<i>Castanea</i> spp.)	S
0802 50 00	Pistachios	NS
0802 90 50	Pine nuts	NS
0802 90 60	Macadamia nuts	NS
0802 90 85	Other	NS

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

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

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

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

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

0907 00 00	Cloves (whole fruit, cloves and stems)	S
0910 20 90	Saffron, crushed or ground	NS
0910 40	Thyme, bay leaves	S
0910 91 90	Mixtures of spices, crushed or ground	S
0910 99 99	Other spices, crushed or ground, other than mixtures	S
ex 1008 90 90	Quinoa	S
1105	Flour, meal, powder, flakes, granules and pellets of potatoes	S
	Flour, meal and powder:	
1106 10 00	Of the dried leguminous vegetables of heading 0713	S
1106 30	Of the products of Chapter 8	S
1108 20 00	Inulin	S
ex Chapter 12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER, excluding products of 1212 91 and 1212 99 20	S
1209	Seeds, fruit and spores, of a kind used for sowing:	
1209 21 00	Lucerne (alfalfa) seed	NS
1209 23 80	Other fescue seed	NS
1209 29 50	Lupine seed	NS
1209 29 80	Other	NS
1209 30 00	Seeds of herbaceous plants cultivated principally for their flowers	NS
ex 1209 91	Vegetable seeds other than products of code 1209 91 30	NS
1209 99 91	Seeds of plants cultivated principally for their flowers, other than those of 1209 30	NS
1211 90 30	Tonquin beans, fresh or dried, whether or not cut, crushed or powdered	NS
Chapter 13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	S
1302 12 00	Vegetable saps and extracts of liquorice	NS

1501 00 90	Poultry fat, other than that of heading 0209 or 1503	S
1502 00 90	Other fats of bovine animals, sheep or goats	S
1503 00 19	Lard stearin and oleostearin other than for industrial use	S
1503 00 90	Other	S
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	Crude oil, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption	S
1511 90	Other	S
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	S
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	S
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	S
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	S
ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, excluding products of 1516 20 10	S
1516 20 10	Hydrogenated castor oil, so called «opal-wax»	NS
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	S

1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	S
1521 90 99	Beeswax and other insect waxes, other than raw	S
1522 00 10	Degras	S
1522 00 91	Oil foots and dregs; soapstocks	S
1601 00 10	Sausages and similar products, of meat, meat offal or blood: food preparations based on liver	S
	Other prepared or preserved meat, meat offal or blood:	
1602 20 11	Goose or duck liver	S
1602 20 19		S
	Of swine:	
1602 41 90	Ham and cuts thereof, of swine other than domestic swine	S
1602 42 90	Shoulders and cuts thereof, of swine other than domestic swine	S
1602 49 90	Other, including mixtures, other than of domestic swine	S
1602 50 31	Of bovine animals ²³	S
1602 50 39		S
1602 50 80		S
	Other, excluding preparations of blood of any animal:	
1602 90 31	Of game or rabbit	S
1602 90 41	Of reindeer	S

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

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

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

Chapter 20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS except for products of CN code 2002, ex 2008 40 and ex 2008 70.	S
2002	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid ²⁵	S
ex 2008 40	Prepared or preserved pears ²⁶ (except 2008 40 11, 2008 40 21, 2008 40 29 and 2008 40 39)	S
ex 2008 70	Prepared or preserved peaches ²⁷ (except 2008 70 11, 2008 70 31, 2008 70 39 and 2008 7059)	S
2008 20 19	Pineapples containing added spirit	NS
2008 20 39		NS
ex Chapter 21	MISCELLANEOUS EDIBLE PREPARATIONS, excluding products of 2106 10, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59	S
2101 20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	NS
2102 20 19	Other inactive yeasts	NS
ex Chapter 22	BEVERAGES, SPIRITS AND VINEGAR, excluding products of 2204 10 11 to 2204 30 10, 2206 00 10 and 2208 40	S
2302 50 00	Bran, sharps and other residues, whether or not in the form of pellets derived from the sifting, milling or other working of cereals of leguminous plants	S
2307 00 19	Other wine lees	S
	Vegetable materials and vegetable waste, vegetable residues and by-products, of a kind used in animal feeding, not elsewhere specified or included:	
2308 00 19	Other grape marc	S
2308 00 90	Other	NS

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

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

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

2309 10 90	Dog or cat food put up for retail sale, other than containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products	S
	Other preparations of a kind used in animal feeding:	
2309 90 10	Fish or marine mammal solubles	NS
2309 90 91	Beetpulp with added molasses	S
2309 90 95	Other	S
2309 90 99		S
Chapter 24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	S
2519 90 10	Magnesium oxide, other than calcined natural magnesium carbonate	NS
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	NS
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	NS
Chapter 27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES	NS
2801	Fluorine, chlorine, bromine and iodine	NS
2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	NS
ex 2804	Hydrogen, rare gases and other non-metals, excluding products of 2804 69 00	NS
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	NS
2807	Sulphuric acid; oleum	NS
2808 00 00	Nitric acid; sulphonitric acids	NS
2809	Disphosphorus pentoxide; phosphoric acid and polyphosphoric acids, whether or not chemically defined	NS
2810 00 90	Oxides of boron; boric acids, other than diboron trioxide	NS

2811	Other inorganic acids and other inorganic oxygen compounds of non-metals	NS
2812	Halides and halide oxides of non-metals	NS
2813	Sulphides of non-metals; commercial phosphorus trisulphide	NS
2814	Ammonia, anhydrous or in aqueous solution	S
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium	S
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	NS
2817 00 00	Zinc oxide; zinc peroxide	S
2818 10	Artificial corundum, whether or not chemically defined	S
2819	Chromium oxides and hydroxides	S
2820	Manganese oxides	S
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3	NS
2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	NS
2823 00 00	Titanium oxides	S
2824	Lead oxides; red lead and orange lead	NS
ex 2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other oxides, hydroxides and peroxides, excluding products of 2825 10 00 and 2825 80 00	NS
2825 10 00	Hydrazine and hydroxylamine and their inorganic salts	S
2825 80 00	Antimony oxides	S
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	NS
ex 2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromides oxides; iodides and iodide oxides, excluding products of 2827 10 00 and 2827 32 00	NS
2827 10 00	Ammonium chloride	S
2827 32 00	Aluminium chloride	S

2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites	NS
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	NS
ex 2830	Sulphides; polysulphides, excluding products of 2830 10 00	NS
2830 10 00	Sodium sulphides	S
2831	Dithionites and sulphoxylates	NS
2832	Sulphites; thiosulphates	NS
2833	Sulphates; alums; peroxosulphates	NS
ex 2834	Nitrites; nitrates, excluding products of 2834 10 00	NS
2834 10 00	Nitrites	S
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined	S
ex 2836	Carbonates; peroxocarbonates; commercial ammonium carbonate containing ammonium carbamate, excluding products of 2836 20 00, 2836 40 00 and 2836 60 00	NS
2836 20 00	Disodium carbonate	S
2836 40 00	Potassium carbonates	S
2836 60 00	Barium carbonate	S
2837	Cyanides, cyanide oxides and complex cyanides	NS
2838 00 00	Fulminates, cyanates and thiocyanates	NS
2839	Silicates; commercial alkali metal silicates	NS
2840	Borates; peroxoborates (perborates)	NS
ex 2841	Salts of oxometallic or peroxometallic acids, excluding products of 2841 61 00	NS
2841 61 00	Potassium permanganate	S
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides	NS

2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	NS
ex 2844 30 11	Other than unwrought cermets, waste and scrap of uranium depleted in U 235	NS
ex 2844 30 51	Other than unwrought cermets, waste and scrap of thorium	NS
2845 90 90	Other, than deuterium and compounds thereof; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products	NS
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	NS
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	NS
2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	NS
ex 2849	Carbides, whether or not chemically defined, excluding products of 2849 20 00 and 2849 90 30	NS
2849 20 00	Carbides of silicon	S
2849 90 30	Carbides of tungsten	S
ex 2850 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of 2849, excluding products of 2850 00 70	NS
2850 00 70	Silicides	S
2851 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	NS
2903	Halogenated derivatives of hydrocarbons	S
2904 10 00	Derivatives containing only sulpho groups, their salts and ethyl esters	NS
2904 20 00	Derivatives of hydrocarbons, containing only nitro or only nitroso groups	S
2904 90	Other derivatives	NS

ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2905 43 00, 2905 44 and 2905 45 00	S
2905 45 00	Glycerol	NS
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS
2907 11 00	Phenol (hydroxybenzene) and its salts	NS
2907 12 00	Cresols and their salts	NS
2907 13 00	Octylphenol, nonylphenol and their isomers; salts thereof	NS
2907 14 00	Xylenols and their salts	NS
2907 15 90	Naphthols and their salts other than 1-Naphtol	S
2907 19 00	Other	NS
2907 21 00	Resorcinol and its salts	NS
ex 2907 22 00	Hydroquinone (quinol)	S
ex 2907 22 00	Other	NS
2907 23 00	4,4'—Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	NS
2907 29 00	Other	NS
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	NS
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	S
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS
2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS
ex 2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde, excluding products of 2912 41 00	NS
2912 41 00	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	S

2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	NS
ex 2914	Ketones and quinones, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2914 11 00, 2914 21 00 and 2914 22 00	NS
2914 11 00	Acetone	S
2914 21 00	Camphor	S
2914 22 00	Cyclohexanone and methylcyclohexanones	S
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	S
ex 2916 11 00	Acrylic acid	S
ex 2916 11 00	Salts of acrylic acid	NS
2916 12	Esters of acrylic acid	S
2916 13 00	Methacrylic acid and its salts	NS
2916 14	Esters of methacrylic acid	S
2916 15 00	Oleic, linoic or linolenic acids, their salts and esters	NS
2916 19	Other	NS
2916 20 00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	NS
2916 31 00	Benzoic acid, its salts and esters	NS
2916 32	Benzoyl peroxide and benzoyl chloride	NS
2916 39 00	Other	NS
ex 2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2917 11 00, 2917 12 10, 2917 14 00, 2917 32 00, 2917 35 00 and 2917 36 00	NS
2917 11 00	Oxalic acid, its salts and esters	S
2917 12 10	Adipic acid, and its salts	S

2917 14 00	Maleic anhydride	S
2917 32 00	Dioctyl orthophthalates	S
2917 35 00	Phthalic anhydride	S
2917 36 00	Terephthalic acid and its salts	S
ex 2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of 2918 14 00, 2918 15 00, 2918 21 00, 2918 22 00 and 2918 29 10	NS
2918 14 00	Citric acid	S
2918 15 00	Salts and esters of citric acid	S
2918 21 00	Salicylic acid and its salts	S
2918 22 00	O-Acetylsalicylic acid, its salts and esters	S
2918 29 10	Sulfosalicylic acids, hydroxynaphthoic acids; their salts and esters	S
2919 00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphanoted, nitrated or nitrosated derivatives	NS
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	NS
2921	Amino-function compounds	S
2922	Oxygen-function amino-compounds	S
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	NS
2924 19 00	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof excluding meprobamate	S
2924 21	Ureines and their derivatives; salts thereof	S
2924 23 00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	NS
2924 29 30	Paracetamol (INN)	S
2924 29 95	Other carboxamide-function compounds	S

2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	NS
ex 2926	Nitrile-function compounds, excluding products of 2926 10 00	NS
2926 10 00	Acrylonitrile	S
2927 00 00	Diazo-, azo- or azoxy-compounds	S
2928 00 90	Organic derivatives of hydrazine	NS
2929 10	Isocyanates	S
2929 90 00	Other than isocyanates	NS
2930 10 00	Organo-sulphur compounds	NS
2930 20 00		NS
2930 30 00		NS
2930 40 90	Organo-sulphur compounds	S
2930 90 13		S
2930 90 16		S
2930 90 20		S
2930 90 70		S
2931 00	Other organo-inorganic compounds	NS
ex 2932	Heterocyclic compounds with oxygen hetero-atoms only, excluding products of 2932 12 00, 2932 13 00 and 2932 21 00	NS
2932 12 00	2-Furaldehyde (furfuraldehyde)	S
2932 13 00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	S
2932 21 00	Coumarin, methylcoumarins and ethylcoumarins	S
ex 2933	Heterocyclic compounds with nitrogen hetero-atoms only, excluding products of 2933 61 00	NS
2933 61 00	Melamine	S
2934	Nucleic acids and their salts, wether or not chemically defined; other heterocyclic compounds	NS

2935 00 90	Other sulphonamides	S
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	NS
ex 2940 00 00	Rhamnose, raffinose and mannose	NS
ex 2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of 2937, 2938 or 2939, other than rhamnose, raffinose and mannose	S
2941 20 30	Dihydrostreptomycin, its salts, esters and hydrates	NS
2942 00 00	Other organic compounds	NS
3102	Mineral or chemical fertilisers, nitrogenous ²⁸	S
3103 10	Superphosphates	S
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	S
ex 3201 90 90	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives excluding tanning extracts of eucalyptus, tannings extracts derived from gambier and myrobalan fruits and other tanning extracts of vegetable origin	NS
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	NS
3203 00 90	Colouring matter of animal and preparations based thereon	NS
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	S
3205 00 00	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	NS

²⁸ For these products, the arrangement referred to in Section 1 does not apply

3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of 3203, 3204 to 3205 00 00; inorganic products of a kind used as luminophores, whether or not chemically defined	S
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes, liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes	NS
3208	Paint and varnishes based on synthetic polymer or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter	NS
3209	Paints and varnishes based on synthetic polymer or chemically modified natural polymers, dispersed or dissolved in a aqueous medium	NS
3210 00	Other paints and varnishes; prepared water pigments of a kind used for finishing leather	NS
3211 00 00	Prepared driers	NS
3212	Pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in manufacture of paints; stamping foils; dyes and other colouring matter put up in forms or packings for retail sale	NS
3213	Artists', students' or sign board painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	NS
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like	NS
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid	NS
Chapter 33	ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS	NS

Chapter 34	SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES; PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES; MODELLING PASTES, DENTAL WAXES AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER	NS
3501	Casein, caseinates and other casein derivatives; casein glues	S
3502 90 90	Albuminates and other albumin derivatives	NS
3503 00	Gelatine sheets, whether or not surface-worked and gelatine derivatives; isinglass; other glues of animal origin, excluding casein glues of 3501	NS
3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	NS
3505 10 50	Starches, esterified or etherified	NS
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, not exceeding a net weight of 1 kg	NS
3507	Enzymes; prepared enzymes not elsewhere specified or included	S
Chapter 36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	NS
Chapter 37	PHOTOGRAPHIC OR CINEMATOPGRAPHIC GOODS	NS
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures	NS
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black	S
3803 00 90	Tall oil, whether or not refined, other than crude	NS
3804 00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of 3803	NS

3805	Gum, wood or sulphate turpentine and other terpenic oils produced by distillation or other treatment of coniferous woods; crude dipentene; sulphiteturpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	NS
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	NS
3807 00	Wood tar; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	NS
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles	NS
ex 3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations, of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, excluding products of 3809 10	NS
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	NS
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils or for other liquids used for the same purposes as mineral oils	NS
3812	Prepared rubber accelerators; compounds plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	NS
3813 00 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	NS
3814 00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	NS
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	NS

3816 00 00	Refractory cements, mortars, concretes and similar compositions, other than products of 3801	NS
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of 2707 and 2902:	S
3819 00 00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	NS
3820 00 00	Anti-freezing preparations and prepared de-icing fluids	NS
3821 00 00	Prepared culture media for development of micro-organisms	NS
ex 3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols, excluding products of 3823 11 00, 3823 13 00 and 3823 19	S
3823 11 00	Stearic acid	NS
3823 13 00	Tall oil fatty acids	NS
3823 19	Other	NS
ex 3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, excluding products of 3824 60	NS
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter	S
3901	Polymers of ethylene, in primary forms,	S
3902	Polymers of propylene or other olefins, in primary forms	S
3903	Polymers of styrene, in primary forms	S
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	S
3905	Polymers of vinyl acetate or other vinyl esters, in primary forms; other vinyl polymers in primary forms	NS
3906 10 00	Poly(methyl methacrylate)	S

3906 90 60	Copolymer of methyl acrylate with ethylene and a monomer containing a non-terminal carboxy group as a substituent, containing by weight 50% or more of methyl acrylate, whether or not compounded with silica	NS
3906 90 90	Other	NS
ex 3907	Polycetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms, excluding products of 3907 10 00, 3907 60 and 3907 99	NS
3907 10 00	Polyacetals	S
3907 60	Poly(ethylene terephthalate)	S
3907 99	Other polyesters, other than unsaturated	S
3908	Polyamides in primary form	S
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms	NS
3910 00 00	Silicones in primary forms	NS
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms	NS
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	NS
3913	Natural polymers and modified natural polymers, not elsewhere specified or included, in primary forms	NS
3914 00 00	Ion-exchangers based on polymers of 3901 to 3913, in primary forms	NS
3915	Waste, parings and scrap, of plastic	NS
3916	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastic	NS
3917	Tubes, pipes and hoses, and fittings therefor, of plastic	NS
3918	Floor coverings of plastics, whether or not self-adhesive, in roll or in form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter	NS

3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	NS
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	S
ex 3921	Other plates, sheets, film, foil and strip, of plastics, excluding products of 3921 90 19	NS
3921 90 19	Other plates, sheets, foil and strip, of plastics other than cellular products, of polyesters, other than corrugated sheets and plates	S
3922	Baths, shower-bath, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	NS
ex 3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics, excluding products of 3923 21 00	NS
3923 21 00	Sacks and bags (including cones) of ethylene polymers	S
3924	Tableware, kitchenware, other household articles and toilets articles, of plastics	NS
3925	Builders' ware of plastics, not elsewhere specified or included	NS
3926	Other articles of plastics and articles of other materials of 3901 to 3914	NS
ex Chapter 40	RUBBER AND ARTICLES THEREOF, excluding products of 4010	NS
4010	Conveyor or transmission belts or belting, of vulcanised rubber	S
ex 4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared, excluding products of 4104 41 19 and 4104 49 19	S
ex 4106 31 4106 32	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared, excluding products of 4106 31 10	NS

4107	Leather further prepared after tanning or crusting, including parchment—dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	S
	Leather further prepared after tanning or crusting, including parchment-dressed leather:	
4112 00 00	Of sheep or lamb, without wool on, whether or not split, other than leather of 4114	S
4113 10 00	Of goats or kids, without wool or hair on, whether or not split, other than leather of 4114	S
4113 20 00	Of swine	NS
4113 30 00	Of reptiles	NS
4113 90 00	Other	NS
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	S
4115 10 00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	S
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	NS
4202	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	S
4203	Articles of apparel and clothing accessories, of leather or of composition leather	S
4204 00	Articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	NS
4205 00 00	Other articles of leather or of composition leather	NS

4206	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	NS
Chapter 43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	NS
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	NS
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm	NS
4408 31	Dark red meranti and meranti bakau	NS
4408 39	Other	NS
4410	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	S
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	S
4412	Plywood, veneered panels and similar laminated wood	S
4414 00 10	Wooden frames for paintings, photographs, mirrors or similar objects, of tropical wood, as specified in additional note 2 to this Chapter	NS
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets and other load boards, of wood; pallet collars of wood	NS
4418 10	Builders' joinery or carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes	S
4418 30 10		S
4418 20 10	Doors and their frames and thresholds, of tropical wood, as specified in additional note 2 to this Chapter	S
4420 10 11	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling within Chapter 94	S
4420 90 10		S
4420 90 91		S

4421 90 91	Other articles of wood: other than of fibreboard	NS
ex Chapter 45	CORK AND ARTICLES OF CORK, excluding products of 4503	NS
4503	Articles of natural cork	S
Chapter 46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAINTING MATERIALS; BASKETWARE AND WICKERWORK	S
Chapter 50	SILK	S
ex Chapter 51	WOOL, FINE OR COARSE ANIMAL HAIR, HORSEHAIR YARN AND WOVEN FABRIC, excluding products of 5105	S
Chapter 52	COTTON	S
Chapter 53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	S
Chapter 54	MAN-MADE FILAMENTS	S
Chapter 55	MAN-MADE STAPLE FIBRES	S
Chapter 56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE; CORDAGE; ROBES AND CABLES AND ARTICLES THEREOF	S
Chapter 57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS	S
Chapter 58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY	S
Chapter 59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	S
Chapter 60	KNITTED OR CROCHETED FABRICS	S
Chapter 61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	S
Chapter 62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	S
Chapter 63	OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	S

Chapter 64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	S
Chapter 65	HEADGEAR AND PARTS THEREOF	NS
Chapter 66	UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT STICKS, WHIPS, RIDING CROPS AND PARTS THEREOF	S
Chapter 67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS, ARTICLES OF HUMAN HAIR	NS
Chapter 68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	NS
Chapter 69	CERAMIC PRODUCTS	S
Chapter 70	GLASS AND GLASSWARE	S
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	NS
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	NS
7115 90	Other articles of precious metal or of metal clad with precious metal, other than catalysts in the form of wire cloth or grill, of platinum	NS
7116 20 19	Other	NS
7116 20 90	Other than articles made wholly of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	NS
7117	Imitation jewellery	S
7202	Ferro-alloys	S
Chapter 73	ARTICLES OF IRON AND STEEL	NS
Chapter 74	COPPER AND ARTICLES THEREOF	S
7505 12 00	Bars, rods and profiles, of nickel alloys	NS
7505 22 00	Wire, of nickel alloys	NS
7506 20 00	Nickel plates, sheets, strip and foil, of nickel alloys	NS

7507 20 00	Nickel tube or pipe fittings	NS
ex Chapter 76	ALUMINIUM AND ARTICLES THEREOF, excluding products of 7601	S
ex Chapter 78	LEAD AND ARTICLES THEREOF, excluding products of 7801	S
ex Chapter 79	ZINC AND ARTICLES THEREOF, excluding products of 7901 and 7903	S
ex Chapter 81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF, excluding products of 8101 10 00, 8101 94 00, 8102 10 00, 8102 94 00, 8104 11 00, 8104 19 00, 8107 20 00, 8108 20 00, 8108 30 00, 8109 20 00, 8110 10 00, 8112 21 90, 8112 30 20, 8112 51 00, 8112 59 00, 8112 92 and 8113 00 20	S
Chapter 82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	S
Chapter 83	MISCELLANEOUS ARTICLES OF BASE METAL	S
ex Chapter 84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF, excluding products of 8401 10 00 and 8407 21 10	NS
8401 10 00	Nuclear reactors	S
8407 21 10	Marine propulsion engines, outboard motors, of a cylinder capacity not exceeding 325 cm ³	S
ex Chapter 85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES, excluding products of 8516 50 00, 8519, 8520 32 99, 8520 39 90, 8521, 8525, 8527, 8528 12, 8528 21 bis 8528 30, 8529, 8540 11 and 8540 12	NS
8516 50 00	Microwave ovens	S
8519	Turntables (record decks), record-players, cassette-players and other sound-producing apparatus, not incorporating a sound-recording device	S
8520 32 99	Digital audio type, other than cassette-type	S

8520 39 90	Magnetic tape-recorders and other sound-recording apparatus, other than using tapes on reels, allowing sound recording or reproduction either at a single speed of 19 cm per second or at several speeds if those comprise only 19 cm per second and lower speeds	S
8521	Video recording or reproducing apparatus, whether or not incorporating a video turner	S
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, still image video cameras and other video camera recorders	S
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	S
ex 8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, excluding products of 8528 13 00, video monitors and video projectors	S
8529	Parts suitable for use solely or principally with the apparatus of 8525 to 8528	S
8540 11	Cathode ray television picture tubes, including video monitor cathode-ray tubes	S
8540 12 00		S
Chapter 86	RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS	NS
8701	Tractors (other than tractors of heading 8709)	NS
8702	Motor vehicles for the transport of 10 persons or more, including the driver	S
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 8702), including station wagons and racing cars	S
8704	Motor vehicles for the transport of goods	S
8705	Special purpose motor vehicles, other than those principally	S

	designed for the transport of persons or goods (e.g. breakdown lorries, crane lorries, fire-fighting vehicles, concrete-mixer lorries, road-sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	
8706 00	Chassis fitted with engines, for the motor vehicles of 8701 to 8705	S
8707	Bodies (including cabs), for the motor vehicles of 8701 to 8705	S
8708	Parts and accessories of the motor vehicles of 8701 to 8705	S
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the forgoing vehicles	S
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	NS
8711	Motor-cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars	S
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised	S
8714	Parts and accessories of vehicles of 8711 to 8713	S
8715 00	Baby carriages and parts thereof	NS
8716	Trailers and semi-trailers, other vehicles not mechanically propelled; parts thereof	NS
Chapter 88	AIRCRAFT, SPACECRAFT AND PARTS THEREOF	NS
Chapter 89	SHIPS, BOATS AND FLOATING STRUCTURES	NS
Chapter 90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	S
Chapter 91	CLOCKS AND WATCHES AND PARTS THEREOF	S
Chapter 92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	NS

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

ANNEX III

CONVENTIONS REFERRED TO ARTICLE 9

PART A

Core human and labour rights UN/ILO Conventions

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

PART B

Conventions related to environment and governance principles

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

FINANCIAL STATEMENT					
				DATE: 20.10.2004	
1. BUDGET HEADING:		APPROPRIATIONS:			
2. TITLE: Council Regulation applying a scheme of generalised tariff preferences					
3. LEGAL BASIS:					
4. AIMS: The aim of the proposed Regulation is to apply a scheme of generalised tariff preferences for the first cycle of the decade from 1.4.2005 to 2015.					
5. FINANCIAL IMPLICATIONS		12 MONTH PERIOD	CURRENT FINANCIAL YEAR [n]	FOLLOWING FINANCIAL YEAR [n+1]	
		(EUR million)	(EUR million)	(EUR million)	
5.0 EXPENDITURE					
- CHARGED TO THE EC BUDGET (REFUNDS/INTERVENTIONS)					
- NATIONAL AUTHORITIES					
- OTHER					
5.1 REVENUE					
- OWN RESOURCES OF THE EC (LEVIES/CUSTOMS DUTIES)					
- NATIONAL					
		[n+2]	[n+3]	[n+4]	[n+5]
5.0.1 ESTIMATED EXPENDITURE					
5.1.1 ESTIMATED REVENUE					
5.2 METHOD OF CALCULATION:					
6.0 CAN THE PROJECT BE FINANCED FROM APPROPRIATIONS ENTERED IN THE RELEVANT CHAPTER OF THE CURRENT BUDGET? YES NO					
6.1 CAN THE PROJECT BE FINANCED BY TRANSFER BETWEEN CHAPTERS OF THE CURRENT BUDGET? YES NO					
6.2 WILL A SUPPLEMENTARY BUDGET BE NECESSARY? YES NO					
6.3 WILL APPROPRIATIONS NEED TO BE ENTERED IN FUTURE BUDGETS? YES NO					
OBSERVATIONS:					
<p>The regulation does not incur costs charged to the EC budget. Its application does, however, entail loss of customs revenue. The annual loss of customs revenue for the draft regulation is estimated to be EUR 2,2 billion (based on GSP statistics for the year 2003).</p> <p>The proposed regulation entails some changes with respect to the current one. These relate to changes in the graduation mechanism and establishing a new special arrangement for sustainable developed (merging three previous arrangements). The draft regulation also proposes extending the product coverage by including in the general arrangement some products covered by the previous drug regime and in the new incentive arrangement products of the previous drug regime as well as some products previously covered only by the general arrangement. It is not expected that these changes would mean a significant change in loss of revenue compared to the present situation.</p>					