CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0404 90 89	– – – Exceeding 27 %	1,62 €kg/ net + 22 € 100 kg/net ( <sup>1</sup> )	_
0405	Butter and other fats and oils derived from milk; dairy spreads:		
0405 10	– Butter:		
	Of a fat content, by weight, not exceeding 85 %:		
	– – – Natural butter:		
0405 10 11	In immediate packings of a net content not exceeding 1 kg	189,6 € 100 kg/net ( <sup>2</sup> )	—
0405 10 19	– – – – Other	189,6 € 100 kg/net ( <sup>2</sup> )	_
0405 10 30	– – – Recombined butter	189,6 € 100 kg/net ( <sup>2</sup> )	_
0405 10 50	– – – Whey butter	189,6 € 100 kg/net ( <sup>2</sup> )	_
0405 10 90	– – Other	231,3 € 100 kg/net ( <sup>2</sup> )	_
0405 20	– Dairy spreads:		
0405 20 10	Of a fat content, by weight, of 39 % or more but less than 60 %	$9 + EA(^3)$	_
0405 20 30	<ul> <li>Of a fat content, by weight, of 60 % or more but not exceeding 75 %</li> </ul>	$9 + EA(^3)$	_
0405 20 90	Of a fat content, by weight, of more than 75 % but less than 80 %	189,6 € 100 kg/net	_
0405 90	– Other:		
0405 90 10	- Of a fat content, by weight, of 99,3 % or more and of a water content, by weight, not exceeding 0,5 %	231,3 € 100 kg/net ( <sup>2</sup> )	_
0405 90 90	– – Other	231,3 € 100 kg/net ( <sup>2</sup> )	_
0406	Cheese and curd:		
0406 10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:		
	Of a fat content, by weight, not exceeding 40 %:		
0406 10 30	– – – Mozzarella, whether or not in a liquid	185,2 € 100 kg/net (²)	—

<sup>(&</sup>lt;sup>1</sup>) The duty on 100 kg of product is equal to the sum of the following:
(a) the amount per kilogram shown, multiplied by the weight of lactic matter contained in 100 kg of product; and
(b) the other amount indicated.
(<sup>2</sup>) WTO tariff quota.
(<sup>3</sup>) See Annex 1.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0406 10 50	– – – Other	185,2 € 100 kg/net ( <sup>1</sup> )	_
0406 10 80	– – Other	221,2 € 100 kg/net (1)	_
0406 20 00	- Grated or powdered cheese, of all kinds	188,2 € 100 kg/net (1)	_
0406 30	- Processed cheese, not grated or powdered:		
0406 30 10	- In the manufacture of which no cheeses other than Emmen- taler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schab- ziger); put up for retail sale, of a fat content by weight in the dry matter not exceeding 56 %	144,9 € 100 kg/net ( <sup>1</sup> )	_
	– – Other:		
	<ul> <li> Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter:</li> </ul>		
0406 30 31	Not exceeding 48 %	139,1 € 100 kg/net (1)	_
0406 30 39	– – – – Exceeding 48 %	144,9 € 100 kg/net ( <sup>1</sup> )	_
0406 30 90	Of a fat content, by weight, exceeding 36 %	215 €100 kg/ net ( <sup>1</sup> )	_
0406 40	<ul> <li>Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>:</li> </ul>		
0406 40 10	– – Roquefort	140,9 € 100 kg/net ( <sup>1</sup> )	_
0406 40 50	– – Gorgonzola	140,9 € 100 kg/net (1)	_
0406 40 90	– – Other	140,9 € 100 kg/net ( <sup>1</sup> )	_
0406 90	– Other cheese:		
0406 90 01	– – For processing ( <sup>2</sup> )	167,1 € 100 kg/net (1)	_
	– – Other:		
0406 90 13	– – – Emmentaler	171,7 € 100 kg/net (1)	_
0406 90 15	– – – Gruyère, Sbrinz	171,7 € 100 kg/net (1)	_
0406 90 17	– – – Bergkäse, Appenzell	171,7 € 100 kg/net (1)	_
0406 90 18	<ul> <li>– – Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine</li> </ul>	171,7 € 100 kg/net (1)	_

 <sup>(1)</sup> WTO tariff quota.
 (2) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0406 90 21	– – – Cheddar	167,1 € 100 kg/net (1)	_
0406 90 23	– – – Edam	151 €100 kg/ net ( <sup>1</sup> )	—
0406 90 25	– – – Tilsit	151 €100 kg/ net ( <sup>1</sup> )	—
0406 90 29	– – – Kashkaval	151 €100 kg/ net ( <sup>1</sup> )	_
0406 90 32	– – – Feta	151 €100 kg/ net ( <sup>1</sup> )	_
0406 90 35	– – – Kefalo-Tyri	151 €100 kg/ net ( <sup>1</sup> )	—
0406 90 37	– – – Finlandia	151 €100 kg/ net ( <sup>1</sup> )	—
0406 90 39	– – – Jarlsberg	151 €100 kg/ net ( <sup>1</sup> )	_
	– – – Other:		
0406 90 50	Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheepskin or goatskin bottles	151 €100 kg/ net ( <sup>1</sup> )	_
	– – – – Other:		
	Of a fat content, by weight, not exceeding 40 % and a water content, by weight, in the non-fatty matter:		
	Not exceeding 47 %:		
0406 90 61	– – – – – – Grana Padano, Parmigiano Reggiano	188,2 € 100 kg/net	—
0406 90 63	– – – – – – Fiore Sardo, Pecorino	188,2 € 100 kg/net ( <sup>1</sup> )	—
0406 90 69	– – – – – – Other	188,2 € 100 kg/net ( <sup>1</sup> )	—
	Exceeding 47 % but not exceeding 72 %:		
0406 90 73	– – – – – – Provolone	151 €100 kg/ net ( <sup>1</sup> )	_
0406 90 74	– – – – – – Maasdam	151 €100 kg/ net ( <sup>1</sup> )	—
0406 90 75	– – – – – – Asiago, Caciocavallo, Montasio, Ragusano	151 €100 kg/ net ( <sup>1</sup> )	—
0406 90 76	– – – – – – Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø	151 €100 kg/ net ( <sup>1</sup> )	—
0406 90 78	– – – – – – Gouda	151 €100 kg/ net ( <sup>1</sup> )	—
0406 90 79	– – – – – – Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio	151 €100 kg/ net ( <sup>1</sup> )	_
0406 90 81	– – – – – – Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey	151 €100 kg/ net ( <sup>1</sup> )	—

 $\overline{(^1)}$  WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0406 90 82	– – – – – – Camembert	151 €100 kg/ net ( <sup>1</sup> )	
0406 90 84	– – – – – – Brie	151 €100 kg/ net (1)	—
0406 90 85	– – – – – – Kefalograviera, Kasseri	151 €100 kg/ net	—
	Other cheese, of a water content, by weight, in the non-fatty matter:		
0406 90 86	Exceeding 47 % but not exceeding 52 %	151 €100 kg/ net ( <sup>1</sup> )	—
0406 90 89	Exceeding 52 % but not exceeding 62 %	151 €100 kg/ net ( <sup>1</sup> )	_
0406 90 92	Exceeding 62 % but not exceeding 72 %	151 €100 kg/ net ( <sup>1</sup> )	_
0406 90 93	Exceeding 72 %	185,2 € 100 kg/net (1)	_
0406 90 99	– – – – – Other	221,2 € 100 kg/net (1)	_
0407	Birds' eggs, in shell, fresh, preserved or cooked:		
	- Fertilised eggs for incubation:		
0407 11 00	Of fowls of the species Gallus domesticus (2)	35 €1 000 p/st	p/st
0407 19	– – Other:		
	<ul> <li>– – Of poultry, other than of fowls of the species Gallus domesticus (<sup>2</sup>):</li> </ul>		
0407 19 11	– – – – Of turkeys or geese	105 €1 000 p/ st	p/st
0407 19 19	– – – – Other	35 €1 000 p/st	p/st
0407 19 90	– – – Other	7,7	p/st
	– Other fresh eggs:		
0407 21 00	Of fowls of the species Gallus domesticus	30,4 €100 kg/ net ( <sup>1</sup> )	1 000 p/st
0407 29	– – Other:		
0407 29 10	Of poultry, other than of fowls of the species Gallus domesticus	30,4 €100 kg/ net ( <sup>1</sup> )	1 000 p/st
0407 29 90	– – – Other	7,7	p/st
0407 90	– Other:		
0407 90 10	– – Of poultry	30,4 €100 kg/ net ( <sup>1</sup> )	1 000 p/st

 <sup>(&</sup>lt;sup>1</sup>) WTO tariff quota.
 (<sup>2</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 75(2) and (3) and Article 230 of Regulation (EU) No 1308/2013 of the European Parliament and of the Council (OJ L 347, 20.12.2013, p. 671)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0407 90 90	– – Other	7,7	p/st
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:		
	– Egg yolks:		
0408 11	Dried:		
0408 11 20	– – – Unfit for human consumption (1)	Free	—
0408 11 80	– – – Other	142,3 € 100 kg/net ( <sup>2</sup> )	—
0408 19	– – Other:		
0408 19 20	– – – Unfit for human consumption (1)	Free	—
	– – – Other:		
0408 19 81	– – – – Liquid	62 €100 kg/ net ( <sup>2</sup> )	—
0408 19 89	– – – – Other, including frozen	66,3 €100 kg/ net ( <sup>2</sup> )	—
	- Other:		
0408 91	Dried:		
0408 91 20	– – – Unfit for human consumption (1)	Free	—
0408 91 80	– – – Other	137,4 € 100 kg/net ( <sup>2</sup> )	—
0408 99	– – Other:		
0408 99 20	– – – Unfit for human consumption (1)	Free	—
0408 99 80	– – – Other	35,3 €100 kg/ net ( <sup>2</sup> )	—
0409 00 00	Natural honey	17,3	_
0410 00 00	Edible products of animal origin, not elsewhere specified or included	7,7	—

 $<sup>\</sup>overline{(')}$  Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions. (<sup>2</sup>) WTO tariff quota.

#### CHAPTER 5

# PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

### Notes

- 1. This chapter does not cover:
  - (a) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - (b) hides or skins (including furskins), other than goods of heading 0505 and parings and similar waste of raw hides or skins of heading 0511(Chapter 41 or 43);
  - (c) animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) prepared knots or tufts for broom or brush making (heading 9603).
- 2. For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- Throughout the nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as 'ivory'.
- 4. Throughout the nomenclature, the expression 'horsehair' means hair of the manes or tails of equine or bovine animals. Heading 0511 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	Free	—
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:		
0502 10 00	- Pigs', hogs' or boars' bristles and hair and waste thereof	Free	—
0502 90 00	– Other	Free	—
[0503]			
0504 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	Free	_
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:		
0505 10	- Feathers of a kind used for stuffing; down:		
0505 10 10	– – Raw	Free	—
0505 10 90	– – Other	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0505 90 00	– Other	Free	
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:		
0506 10 00	- Ossein and bones treated with acid	Free	—
0506 90 00	– Other	Free	—
0507	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:		
0507 10 00	- Ivory; ivory powder and waste	Free	—
0507 90 00	– Other	Free	—
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echi- noderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	Free	_
[0509]			
0510 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	Free	_
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:		
0511 10 00	– Bovine semen	Free	p/st (1)
	– Other:		
0511 91	<ul> <li>– Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:</li> </ul>		
0511 91 10	– – – Fish waste	Free	—
0511 91 90	– – – Other	Free	—
0511 99	– – Other:		
0511 99 10	Sinews or tendons; parings and similar waste of raw hides or skins	Free	—
	– – – Natural sponges of animal origin:		
0511 99 31	– – – – Raw	Free	—
0511 99 39	– – – – Other	5,1	—
0511 99 85	– – – Other ( <sup>2</sup> )	Free	—

<sup>(&</sup>lt;sup>1</sup>) Straw (corresponds to the quantity needed for an insemination). (<sup>2</sup>) Statistical TARIC codes: see Annex 10.

#### SECTION II

#### **VEGETABLE PRODUCTS**

### Note

1. In this section, the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

#### CHAPTER 6

#### LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

#### Notes

- 1. Subject to the second part of heading 0601, this chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless, it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
- 2. Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212:		
0601 10	<ul> <li>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant:</li> </ul>		
0601 10 10	– – Hyacinths	5,1	p/st
0601 10 20	– – Narcissi	5,1	p/st
0601 10 30	– – Tulips	5,1	p/st
0601 10 40	– – Gladioli	5,1	p/st
0601 10 90	– – Other	5,1	p/st
0601 20	<ul> <li>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:</li> </ul>		
0601 20 10	Chicory plants and roots	Free	_
0601 20 30	Orchids, hyacinths, narcissi and tulips	9,6	_
0601 20 90	– – Other	6,4	_
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:		
0602 10	- Unrooted cuttings and slips:		
0602 10 10	– – Of vines	Free	_

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0602 10 90	– – Other	4	_
0602 20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:		
0602 20 10	Vine slips, grafted or rooted	Free	—
	– – Other:		
0602 20 20	– – – With bare roots	8,3	p/st
	– – – Other:		
0602 20 30	– – – – Citrus	8,3	p/st
0602 20 80	– – – – Other	8,3	p/st
0602 30 00	- Rhododendrons and azaleas, grafted or not	8,3	p/st
0602 40 00	- Roses, grafted or not	8,3	p/st
0602 90	– Other:		
0602 90 10	– – Mushroom spawn	8,3	—
0602 90 20	– – Pineapple plants	Free	—
0602 90 30	Vegetable and strawberry plants	8,3	—
	– – Other:		
	– – – Outdoor plants:		
	Trees, shrubs and bushes:		
0602 90 41	Forest trees	8,3	p/st
	– – – – – Other:		
0602 90 45	Rooted cuttings and young plants	6,5	p/st
	– – – – – Other:		
0602 90 46	With bare roots	8,3	p/st
	Other:		
0602 90 47	Conifers and evergreens	8,3	p/st
0602 90 48	Other	8,3	p/st
0602 90 50	– – – – Other outdoor plants	8,3	—
	– – – Indoor plants:		
0602 90 70	Rooted cuttings and young plants, excluding cacti	6,5	p/st
	– – – – Other:		
0602 90 91	Flowering plants with buds or flowers, excluding cacti	6,5	p/st
0602 90 99	– – – – Other	6,5	p/st
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
	– Fresh:		
		•	

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0603 11 00	– – Roses	(1)	p/st
0603 12 00	– – Carnations	(1)	p/st
0603 13 00	– – Orchids	(1)	p/st
0603 14 00	– – Chrysanthemums	(1)	p/st
0603 15 00	– – Lilies (Lilium spp.)	(1)	p/st
0603 19	– – Other:		
0603 19 10	– – – Gladioli	(1)	p/st
0603 19 20	– – – Ranunculi	(1)	p/st
0603 19 70	– – – Other	(1)	p/st
0603 90 00	– Other	10	—
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
0604 20	– Fresh:		
	– – Mosses and lichens:		
0604 20 11	– – – Reindeer moss	Free	—
0604 20 19	– – – Other	5	—
0604 20 20	– – Christmas trees	2,5	p/st
0604 20 40	– – Conifer branches	2,5	—
0604 20 90	– – Other	2	—
0604 90	– Other:		
	Mosses and lichens:		
0604 90 11	– – – Reindeer moss	Free	—
0604 90 19	– – – Other	5	—
	– – Other:		
0604 90 91	Not further prepared than dried	Free	—
0604 90 99	– – – Other	10,9	—

<sup>(1) —</sup> From 1 January to 31 May: 8,5,— from 1 June to 31 October: 12,— from 1 November to 31 December: 8,5.

#### CHAPTER 7

### EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

#### Notes

- 1. This chapter does not cover forage products of heading 1214.
- 2. In headings 0709 to 0712, the word 'vegetables' includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweetcorn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than:
  - (a) dried leguminous vegetables, shelled (heading 0713);
  - (b) sweetcorn in the forms specified in headings 1102 to 1104;
  - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);
  - (d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).
- 4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this chapter (heading 0904).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0701	Potatoes, fresh or chilled:		
0701 10 00	– Seed ( <sup>1</sup> )	4,5	—
0701 90	– Other:		
0701 90 10	- – For the manufacture of starch ( <sup>2</sup> )	5,8	—
	– – Other:		
0701 90 50	New, from 1 January to 30 June	(3)	—
0701 90 90	– – – Other	11,5	—
0702 00 00	Tomatoes, fresh or chilled	(4)	_
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:		
0703 10	- Onions and shallots:		
	– – Onions:		
0703 10 11	– – – Sets	9,6	_

<sup>(1)</sup> Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.

<sup>(&</sup>lt;sup>2</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

<sup>(3)</sup> — From 1 January to 15 May: 9,6. WTO tariff quota,

<sup>—</sup> from 16 May to 30 June: 13,4.

<sup>(4)</sup> See Annex 2.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0703 10 19	– – – Other	9,6	—
0703 10 90	– – Shallots	9,6	—
0703 20 00	– Garlic	9,6 + 120 € 100 kg/net ( <sup>1</sup> )	_
0703 90 00	- Leeks and other alliaceous vegetables	10,4	—
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible bras- sicas, fresh or chilled:		
0704 10 00	- Cauliflowers and headed broccoli	(2)	—
0704 20 00	– Brussels sprouts	12	—
0704 90	- Other:		
0704 90 10	White cabbages and red cabbages	12 MIN 0,4 € 100 kg/net	—
0704 90 90	– – Other	12	_
0705	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled:		
	– Lettuce:		
0705 11 00	Cabbage lettuce (head lettuce)	(3)	—
0705 19 00	– – Other	10,4	—
	- Chicory:		
0705 21 00	Witloof chicory (Cichorium intybus var. foliosum)	10,4	_
0705 29 00	– – Other	10,4	_
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:		
0706 10 00	- Carrots and turnips	13,6 (1)	—
0706 90	- Other:		
0706 90 10	Celeriac (rooted celery or German celery)	(4)	—
0706 90 30	– – Horseradish (Cochlearia armoracia)	12	—
0706 90 90	– – Other	13,6	_
0707 00	Cucumbers and gherkins, fresh or chilled:		
0707 00 05	- Cucumbers	(5)	_

- (4) From 1 January to 30 April: 13,6,
   from 1 May to 30 September: 10,4,
   from 1 October to 31 December: 13,6.
- (5) See Annex 2.

 <sup>(1)</sup> WTO tariff quota.
 (2) — From 1 January to 14 April: 9,6 MIN 1,1 €100 kg/net, — from 15 April to 30 November: 13,6 MIN 1,6 €100 kg/net, — from 1 to 31 December: 9,6 MIN 1,1 €100 kg/net.
 (3) — From 1 January to 31 March: 10,4 MIN 1,3 €100 kg/br, — from 1 April to 30 November: 12 MIN 2 €100 kg/br, — from 1 to 31 December: 10,4 MIN 1,3 €100 kg/br.
 (4) — From 1 January to 30 April: 136

		Conventional rate	Supplementary
CN code	Description	of duty (%)	unit
1	2	3	4
0707 00 90	– Gherkins	12,8	—
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:		
0708 10 00	– Peas (Pisum sativum)	(1)	—
0708 20 00	- Beans (Vigna spp., Phaseolus spp.)	(2)	—
0708 90 00	– Other leguminous vegetables	11,2	—
0709	Other vegetables, fresh or chilled:		
0709 20 00	– Asparagus	10,2	—
0709 30 00	– Aubergines (eggplants)	12,8	—
0709 40 00	– Celery other than celeriac	12,8	—
	– Mushrooms and truffles:		
0709 51 00	– – Mushrooms of the genus <i>Agaricus</i>	12,8	_
0709 59	– – Other:		
0709 59 10	– – – Chanterelles	3,2	—
0709 59 30	– – – Flap mushrooms	5,6	—
0709 59 50	– – – Truffles	6,4	_
0709 59 90	– – – Other	6,4	—
0709 60	- Fruits of the genus Capsicum or of the genus Pimenta:		
0709 60 10	– – Sweet peppers	7,2 ( <sup>3</sup> )	—
	– – Other:		
0709 60 91	<ul> <li>– – Of the genus <i>Capsicum</i>, for the manufacture of capsicin or capsicum oleoresin dyes (<sup>4</sup>)</li> </ul>	Free	—
0709 60 95	<ul> <li>– – For the industrial manufacture of essential oils or resi- noids (<sup>4</sup>)</li> </ul>	Free	—
0709 60 99	– – – Other	6,4	_
0709 70 00	<ul> <li>Spinach, New Zealand spinach and orache spinach (garden spinach)</li> </ul>	10,4	—
	– Other:		
0709 91 00	– – Globe artichokes	(5)	—
0709 92	– – Olives:		
0709 92 10	- $-$ For uses other than the production of oil ( <sup>4</sup> )	4,5	—

(<sup>1</sup>) — From 1 January to 31 May: 8, — from 1 June to 31 August: 13,6,

from 1 Supt to 31 August. 15,6,
from 1 September to 31 December: 8.
(<sup>2</sup>) — From 1 January to 30 June: 10,4 MIN 1,6 €100 kg/net,
from 1 July to 30 September: 13,6 MIN 1,6 €100 kg/net,
from 1 October to 31 December: 10,4 MIN 1,6 €100 kg/net.
(<sup>3</sup>) WTO tariff quota.
(<sup>4</sup>) Extremelar the when disc is a which to be and itime hid down.

(4) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

(<sup>5</sup>) See Annex 2.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0709 92 90	– – – Other	13,1 €100 kg/ net	_
0709 93	Pumpkins, squash and gourds (Cucurbita spp.):		
0709 93 10	– – – Courgettes	(1)	—
0709 93 90	– – – Other	12,8	—
0709 99	– – Other:		
0709 99 10	Salad vegetables, other than lettuce (Lactuca sativa) and chicory (Cichorium spp.)	10,4	—
0709 99 20	Chard (or white beet) and cardoons	10,4	—
0709 99 40	– – – Capers	5,6	—
0709 99 50	– – – Fennel	8	—
0709 99 60	– – – Sweetcorn	9,4 €100 kg/ net	—
0709 99 90	– – – Other	12,8	—
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:		
0710 10 00	– Potatoes	14,4	—
	- Leguminous vegetables, shelled or unshelled:		
0710 21 00	– – Peas (Pisum sativum)	14,4	—
0710 22 00	– – Beans (Vigna spp., Phaseolus spp.)	14,4	—
0710 29 00	– – Other	14,4	—
0710 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	14,4	—
0710 40 00	– Sweetcorn	5,1 + 9,4 € 100 kg/net ( <sup>2</sup> )	—
0710 80	– Other vegetables:		
0710 80 10	– – Olives	15,2	—
	Fruits of the genus Capsicum or of the genus Pimenta:		
0710 80 51	– – – Sweet peppers	14,4	—
0710 80 59	– – – Other	6,4	—
	– – Mushrooms:		
0710 80 61	– – – Of the genus Agaricus	14,4	—
0710 80 69	– – – Other	14,4	—
0710 80 70	– – Tomatoes	14,4	_
0710 80 80	– – Globe artichokes	14,4	—
I	1		

(<sup>1</sup>) See Annex 2. (<sup>2</sup>) The specific amount is charged, as an autonomous measure, on the net drained weight.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0710 80 85	– – Asparagus	14,4	
0710 80 95	– – Other	14,4	—
0710 90 00	- Mixtures of vegetables	14,4	—
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0711 20	– Olives:		
0711 20 10	– – For uses other than the production of oil $(1)$	6,4	—
0711 20 90	– – Other	13,1 €100 kg/ net	—
0711 40 00	– Cucumbers and gherkins	12	—
	- Mushrooms and truffles:		
0711 51 00	Mushrooms of the genus Agaricus	9,6 + 191 € 100 kg/net eda ( <sup>2</sup> )	kg/net eda
0711 59 00	– – Other	9,6	_
0711 90	- Other vegetables; mixtures of vegetables:		
	– – Vegetables:		
0711 90 10	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , excluding sweet peppers	6,4	—
0711 90 30	– – – Sweetcorn	5,1 + 9,4 € 100 kg/net ( <sup>3</sup> )	—
0711 90 50	– – – Onions	7,2	—
0711 90 70	– – – Capers	4,8	_
0711 90 80	– – – Other	9,6	—
0711 90 90	– – Mixtures of vegetables	12	—
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
0712 20 00	- Onions	12,8 (2)	—
	- Mushrooms, wood ears ( <i>Auricularia</i> spp.), jelly fungi ( <i>Tremella</i> spp.) and truffles:		
0712 31 00	Mushrooms of the genus Agaricus	12,8	_
0712 32 00	– – Wood ears (Auricularia spp.)	12,8	—

 <sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).
 (<sup>2</sup>) WTO tariff quota.
 (<sup>3</sup>) The specific amount is charged, as an autonomous measure, on the net drained weight.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0712 33 00	– – Jelly fungi (Tremella spp.)	12,8	—
0712 39 00	– – Other	12,8	—
0712 90	- Other vegetables; mixtures of vegetables:		
0712 90 05	<ul> <li>Potatoes, whether or not cut or sliced but not further prepared</li> </ul>	10,2	—
	– – Sweetcorn (Zea mays var. saccharata):		
0712 90 11	– – – Hybrids for sowing (1)	Free	—
0712 90 19	– – – Other	9,4 €100 kg/ net	—
0712 90 30	– – Tomatoes	12,8	—
0712 90 50	– – Carrots	12,8	—
0712 90 90	– – Other	12,8	—
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:		
0713 10	– Peas (Pisum sativum):		
0713 10 10	– – For sowing	Free	—
0713 10 90	– – Other	Free	—
0713 20 00	- Chickpeas (garbanzos)	Free	—
	- Beans (Vigna spp., Phaseolus spp.):		
0713 31 00	<ul> <li>Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek</li> </ul>	Free	_
0713 32 00	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	Free	—
0713 33	– – Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):		
0713 33 10	– – – For sowing	Free	—
0713 33 90	– – – Other	Free	—
0713 34 00	– – Bambara beans (Vigna subterranea or Voandzeia subter- ranea)	Free	—
0713 35 00	– – Cow peas (Vigna unguiculata)	Free	—
0713 39 00	– – Other	Free	—
0713 40 00	– Lentils	Free	—
0713 50 00	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	3,2	—
0713 60 00	– Pigeon peas (Cajanus cajan)	3,2	—
0713 90 00	– Other	3,2	—

(1) Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:		
0714 10 00	– Manioc (cassava)	9,5 €100 kg/ net ( <sup>1</sup> )	—
0714 20	– Sweet potatoes:		
0714 20 10	– – Fresh, whole, intended for human consumption $(^2)$	3,8 (3)	—
0714 20 90	– – Other	6,4 €100 kg/ net ( <sup>1</sup> )	_
0714 30 00	– Yams (Dioscorea spp.)	9,5 €100 kg/ net ( <sup>1</sup> )	_
0714 40 00	– Taro (Colocasia spp.)	9,5 €100 kg/ net ( <sup>1</sup> )	_
0714 50 00	– Yautia (Xanthosoma spp.)	9,5 €100 kg/ net ( <sup>1</sup> )	_
0714 90	– Other:		
0714 90 20	<ul> <li>Arrowroot, salep and similar roots and tubers with high starch content</li> </ul>	9,5 €100 kg/ net ( <sup>1</sup> )	—
0714 90 90	– – Other	3,8 (3)	—

 <sup>(&</sup>lt;sup>1</sup>) WTO tariff quota.
 (<sup>2</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Commission Regulation (EU) No 1085/2010 (OJ L 310, 26.11.2010, p. 3)).
 (<sup>3</sup>) Autonomous rate of duty: 3.

#### CHAPTER 8

### EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

#### Notes

- 1. This chapter does not cover inedible nuts or fruits.
- 2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
- 3. Dried fruit or dried nuts of this chapter may be partially rehydrated, or treated for the following purposes:
  - (a) for additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
  - (b) to improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),

provided that they retain the character of dried fruit or dried nuts.

#### Additional notes

- 1. The content of various sugars expressed as sucrose (sugar content) of the products classified in this chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Commission Implementing Regulation (EU) No 974/2014 (<sup>1</sup>)) at a temperature of 20 °C and multiplied by the factor 0,95.
- 2. For the purposes of subheadings 0811 90 11, 0811 90 31 and 0811 90 85, 'tropical fruit' means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola and pitahaya.
- 3. For the purposes of subheadings 0811 90 11, 0811 90 31, 0811 90 85, 0812 90 70 and 0813 50 31, 'tropical nuts' means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
	– Coconuts:		
0801 11 00	– – Desiccated	Free	_
0801 12 00	– – In the inner shell (endocarp)	Free	—
0801 19 00	– – Other	Free	—

<sup>(1)</sup> Commission Implementing Regulation (EU) No 974/2014 of 11 September 2014 laying down the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature (OJ L 274, 16.9.2014, p. 6).

▼	M216	

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– Brazil nuts:		
0801 21 00	– – In shell	Free	—
0801 22 00	– – Shelled	Free	_
	– Cashew nuts:		
0801 31 00	– – In shell	Free	_
0801 32 00	– – Shelled	Free	_
0802	Other nuts, fresh or dried, whether or not shelled or peeled:		
	– Almonds:		
0802 11	– – In shell:		
0802 11 10	– – – Bitter	Free	
0802 11 90	– – – Other	5,6 ( <sup>1</sup> )	
0802 12	– – Shelled:		
0802 12 10	– – – Bitter	Free	
0802 12 90	– – – Other	3,5 ( <sup>1</sup> )	_
	- Hazelnuts or filberts ( <i>Corylus</i> spp.):		
0802 21 00	In shell	3,2	_
0802 21 00	– – Shelled	3,2	
0002 22 00	- Walnuts:	5,2	
0802 31 00	– – In shell	4	
0802 31 00	– – In shell		
0802 32 00		5,1	
	- Chestnuts ( <i>Castanea</i> spp.):		
0802 41 00	– – In shell	- 7 -	
0802 42 00	– – Shelled	5,6	—
	– Pistachios:		
0802 51 00	– – In shell	1,6	_
0802 52 00	– – Shelled	1,6	—
	– Macadamia nuts:		
0802 61 00	– – In shell	2	
0802 62 00	– – Shelled	2	_
0802 70 00	– Kola nuts (Cola spp.)	Free	_
0802 80 00	– Areca nuts	Free	_
0802 90	– Other:		
0802 90 10	– – Pecans	Free	_

(1) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0802 90 50	– – Pine nuts (Pinus spp.)	3,2 (1)	
0802 90 85	– – Other	3,2 (1)	_
0803	Bananas, including plantains, fresh or dried:		
0803 10	– Plantains:		
0803 10 10	– – Fresh	16	_
0803 10 90	– – Dried	16	_
0803 90	– Other:		
0803 90 10	– – Fresh	114 €	_
0002.00.00		1 000 kg/net	
0803 90 90	– – Dried	16	—
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mango- steens, fresh or dried:		
0804 10 00	– Dates	7,7	—
0804 20	– Figs:		
0804 20 10	– – Fresh	5,6	—
0804 20 90	– – Dried	8	_
0804 30 00	– Pineapples	5,8	—
0804 40 00	- Avocados	(2)	—
0804 50 00	- Guavas, mangoes and mangosteens	Free	—
0805	Citrus fruit, fresh or dried:		
0805 10	- Oranges:		
	Sweet oranges, fresh:		
0805 10 22	– – – Navel oranges	(3)	—
0805 10 24	– – – White oranges	(3)	—
0805 10 28	– – – Other	(3)	—
0805 10 80	– – Other	(4)	—
	<ul> <li>Mandarins (including tangerines and satsumas); clemen- tines, wilkings and similar citrus hybrids:</li> </ul>		
0805 21	Mandarins (including tangerines and satsumas):		

<sup>(&</sup>lt;sup>1</sup>) Autonomous rate of duty: 2.
(<sup>2</sup>) — From 1 January to 31 May: 4, — from 1 June to 30 November: 5,1, — from 1 to 31 December: 4.

a) See Annex 2.
 (4) — From 1 January to 31 March: 16, — from 1 April to 15 October: 12, — from 16 October to 31 December: 16.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0805 21 10	– – – Satsumas	(1)	
0805 21 90	– – – Other	(1)	—
0805 22 00	– – Clementines	(1)	—
0805 29 00	– – Other	(1)	—
0805 40 00	– Grapefruit, including pomelos	(2)	—
0805 50	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia):		
0805 50 10	– – Lemons (Citrus limon, Citrus limonum)	(1)	—
0805 50 90	– – Limes (Citrus aurantifolia, Citrus latifolia)	12,8	—
0805 90 00	– Other	12,8	—
0806	Grapes, fresh or dried:		
0806 10	– Fresh:		
0806 10 10	– – Table grapes	(1)	—
0806 10 90	– – Other	(3)	—
0806 20	- Dried:		
0806 20 10	– – Currants	2,4	—
0806 20 30	– – Sultanas	2,4	—
0806 20 90	– – Other	2,4	—
0807	Melons (including watermelons) and papaws (papayas), fresh:		
	- Melons (including watermelons):		
0807 11 00	– – Watermelons	8,8	—
0807 19 00	– – Other	8,8	—
0807 20 00	– Papaws (papayas)	Free	—
0808	Apples, pears and quinces, fresh:		
0808 10	– Apples:		
0808 10 10	Cider apples, in bulk, from 16 September to 15 December	7,2 MIN 0,36 € 100 kg/net	_
0808 10 80	– – Other	(1)	_
0808 30	– Pears:		
0808 30 10	Perry pears, in bulk, from 1 August to 31 December	7,2 MIN 0,36 €/ 100 kg/net	_

- (1) See Annex 2.

   (2) From 1 January to 30 April: 1,5,

   — from 1 May to 31 October: 2,4,

   — from 1 November to 31 December: 1,5.

   (3) From 1 January to 14 July: 14,4,

   — from 15 July to 31 October: 17,6,

   — from 1 November to 31 December: 14,4.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0808 30 90	– – Other	(1)	
0808 40 00	- Quinces	7,2	_
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
0809 10 00	– Apricots	(1)	—
	– Cherries:		
0809 21 00	– – Sour cherries (Prunus cerasus)	(1)	_
0809 29 00	– – Other	(1)	—
0809 30	- Peaches, including nectarines:		
0809 30 10	– – Nectarines	(1)	—
0809 30 90	– – Other	(1)	—
0809 40	- Plums and sloes:		
0809 40 05	– – Plums	(1)	—
0809 40 90	– – Sloes	12	—
0810	Other fruit, fresh:		
0810 10 00	– Strawberries	(2)	—
0810 20	- Raspberries, blackberries, mulberries and loganberries:		
0810 20 10	– – Raspberries	8,8	—
0810 20 90	– – Other	9,6	—
0810 30	- Black-, white- or redcurrants and gooseberries:		
0810 30 10	– – Blackcurrants	8,8	—
0810 30 30	– – Redcurrants	8,8	—
0810 30 90	– – Other	9,6	—
0810 40	- Cranberries, bilberries and other fruit of the genus <i>Vaccinium</i> :		
0810 40 10	<ul> <li>– Cowberries, foxberries or mountain cranberries (fruit of the species Vaccinium vitis-idaea)</li> </ul>	Free	—
0810 40 30	Fruit of the species Vaccinium myrtillus	3,2	—
0810 40 50	<ul> <li>– Fruit of the species Vaccinium macrocarpon and Vaccinium corymbosum</li> </ul>	3,2	—
0810 40 90	– – Other	9,6	_

 <sup>(1)</sup> See Annex 2.

 (2)
 — From 1 January to 30 April: 11,2,

 — from 1 May to 31 July: 12,8 MIN 2,4 €100 kg/net,

 — from 1 August to 31 December: 11,2.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0810 50 00	– Kiwifruit	(1)	—
0810 60 00	– Durians	8,8	—
0810 70 00	– Persimmons	8,8	—
0810 90	– Other:		
0810 90 20	<ul> <li>Tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola and pitahaya</li> </ul>	Free	_
0810 90 75	– – Other	8,8	—
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
0811 10	– Strawberries:		
	Containing added sugar or other sweetening matter:		
0811 10 11	With a sugar content exceeding 13 % by weight	20,8 + 8,4 € 100 kg/net	_
0811 10 19	– – – Other	20,8	—
0811 10 90	– – Other	14,4	_
0811 20	<ul> <li>Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:</li> </ul>		
	Containing added sugar or other sweetening matter:		
0811 20 11	With a sugar content exceeding 13 % by weight	20,8 + 8,4 € 100 kg/net	—
0811 20 19	– – – Other	20,8	_
	– – Other:		
0811 20 31	– – – Raspberries	14,4	_
0811 20 39	– – – Blackcurrants	14,4	—
0811 20 51	– – – Redcurrants	12	—
0811 20 59	– – – Blackberries and mulberries	12	—
0811 20 90	– – – Other	14,4	_
0811 90	– Other:		
	Containing added sugar or other sweetening matter:		
	With a sugar content exceeding 13 % by weight:		
0811 90 11	– – – – Tropical fruit and tropical nuts	13 + 5,3 € 100 kg/net	_
0811 90 19	– – – – Other	20,8 + 8,4 € 100 kg/net	—

(1) — From 1 January to 14 May: 8,8,— from 15 May to 15 November: 8,— from 16 November to 31 December: 8,8.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– – – Other:		
0811 90 31	Tropical fruit and tropical nuts	13	—
0811 90 39	– – – – Other	20,8	—
	– – Other:		
0811 90 50	Fruit of the species Vaccinium myrtillus	12	_
0811 90 70	<b>0811 90 70</b> Fruit of the species <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i>		_
	– – – Cherries:		
0811 90 75	– – – – Sour cherries (Prunus cerasus)	14,4	_
0811 90 80	– – – – Other	14,4	_
0811 90 85	Tropical fruit and tropical nuts	9	_
0811 90 95	– – – Other	14,4	_
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:		
0812 10 00	- Cherries	8,8	_
0812 90	– Other:		
0812 90 25	Apricots; oranges	12,8	_
0812 90 30	– – Papaws (papayas)	2,3	_
0812 90 40	Fruit of the species Vaccinium myrtillus	6,4	_
0812 90 70	<ul> <li>– Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya and tropical nuts</li> </ul>	5,5	—
0812 90 98	– – Other	8,8	_
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter:		
0813 10 00	- Apricots	5,6	—
0813 20 00	– Prunes	9,6	—
0813 30 00	– Apples	3,2	—
0813 40	– Other fruit:		
0813 40 10	Peaches, including nectarines	5,6	_
0813 40 30	– – Pears	6,4	_
0813 40 50	– – Papaws (papayas)	2	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0813 40 65	<ul> <li>– Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya</li> </ul>	Free	_
0813 40 95	– – Other	2,4	—
0813 50	- Mixtures of nuts or dried fruits of this chapter:		
	<ul> <li>– Mixtures of dried fruit, other than that of headings 0801 to 0806:</li> </ul>		
	– – – Not containing prunes:		
0813 50 12	<ul> <li>– – – Of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya</li> </ul>	4	_
0813 50 15	– – – – Other	6,4	—
0813 50 19	– – – Containing prunes	9,6	—
	Mixtures exclusively of nuts of headings 0801 and 0802:		
0813 50 31	– – – Of tropical nuts	4	—
0813 50 39	– – – Other	6,4	_
	– – Other mixtures:		
0813 50 91	– – – Not containing prunes or figs	8	—
0813 50 99	– – – Other		—
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	1,6	_

#### CHAPTER 9

### COFFEE, TEA, MATÉ AND SPICES

#### Notes

- 1. Mixtures of the products of headings 0904 to 0910 are to be classified as follows:
  - (a) mixtures of two or more of the products of the same heading are to be classified in that heading;
  - (b) mixtures of two or more of the products of different headings are to be classified in heading 0910.

The addition of other substances to the products of headings 0904 to 0910 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification, provided that the resulting mixtures retain the essential character of the goods of those headings. Otherwise, such mixtures are not classified in this chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This chapter does not cover cubeb pepper (*Piper cubeba*) or other products of heading 1211.

#### Additional note

1. The rate of duty applicable to mixtures referred to in note 1(a) shall be the one applicable to the component having the highest duty rate.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
	- Coffee, not roasted:		
0901 11 00	– – Not decaffeinated	Free	—
0901 12 00	– – Decaffeinated	8,3	—
	– Coffee, roasted:		
0901 21 00	– – Not decaffeinated	7,5	—
0901 22 00	– – Decaffeinated	9	—
0901 90	– Other:		
0901 90 10	Coffee husks and skins	Free	—
0901 90 90	Coffee substitutes containing coffee	11,5	—
0902	Tea, whether or not flavoured:		
0902 10 00	<ul> <li>Green tea (not fermented) in immediate packings of a content not exceeding 3 kg</li> </ul>	3,2	—
0902 20 00	– Other green tea (not fermented)	Free	—
0902 30 00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free	_

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0902 40 00	- Other black tea (fermented) and other partly fermented tea	Free	
0903 00 00	Maté	Free	
0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	Tite	
	– Pepper:		
0904 11 00	– – Neither crushed nor ground	Free	—
0904 12 00	– – Crushed or ground	4	—
	- Fruit of the genus Capsicum or of the genus Pimenta:		
0904 21	Dried, neither crushed nor ground:		
0904 21 10	Sweet peppers (Capsicum annuum)	9,6	
0904 21 90	– – – Other	Free	_
0904 22 00	– – Crushed or ground	5	_
0905	Vanilla:		
0905 10 00	- Neither crushed nor ground	6	_
0905 20 00	– Crushed or ground	6	
0906	Cinnamon and cinnamon-tree flowers:		
	- Neither crushed nor ground:		
0906 11 00	– – Cinnamon (Cinnamomum zeylanicum Blume)	Free	
0906 19 00	– – Other	Free	_
0906 20 00	– Crushed or ground	Free	_
0907	Cloves (whole fruit, cloves and stems):		
0907 10 00	– Neither crushed nor ground	8	—
0907 20 00	– Crushed or ground	8	_
0908	Nutmeg, mace and cardamoms:		
	– Nutmeg:		
0908 11 00	– – Neither crushed nor ground	Free	_
0908 12 00	– – Crushed or ground	Free	
	- Mace:		
0908 21 00	– – Neither crushed nor ground	Free	_
0908 22 00	– – Crushed or ground	Free	_
	- Cardamoms:		
0908 31 00	– – Neither crushed nor ground	Free	—
0908 32 00	– – Crushed or ground	Free	—
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:		
	– Seeds of coriander:		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0909 21 00	– – Neither crushed nor ground	Free	
0909 22 00	– – Crushed or ground	Free	—
	– Seeds of cumin:		
0909 31 00	– – Neither crushed nor ground	Free	—
0909 32 00	– – Crushed or ground	Free	—
	- Seeds of anise, badian, caraway or fennel; juniper berries:		
0909 61 00	– – Neither crushed nor ground	Free	—
0909 62 00	– – Crushed or ground	Free	—
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:		
	– Ginger:		
0910 11 00	– – Neither crushed nor ground	Free	—
0910 12 00	– – Crushed or ground	Free	—
0910 20	– Saffron:		
0910 20 10	Neither crushed nor ground	Free	—
0910 20 90	– – Crushed or ground	8,5	—
0910 30 00	– Turmeric (curcuma)	Free	—
	– Other spices:		
0910 91	Mixtures referred to in note 1(b) to this chapter:		
0910 91 05	– – – Curry	Free	—
	– – – Other:		
0910 91 10	– – – – Neither crushed nor ground	Free	—
0910 91 90	– – – – Crushed or ground	12,5	—
0910 99	– – Other:		
0910 99 10	– – Fenugreek seed	Free	—
	– – – Thyme:		
	Neither crushed nor ground:		
0910 99 31	Wild thyme (Thymus serpyllum L.)	Free	—
0910 99 33	– – – – Other	7	—
0910 99 39	– – – Crushed or ground	8,5	—
0910 99 50	– – – Bay leaves	7	—
	– – – Other:		
0910 99 91	– – – Neither crushed nor ground	Free	—
0910 99 99	– – – – Crushed or ground	12,5	—

#### CHAPTER 10

#### CEREALS

### Notes

- (A) The products specified in the headings of this chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
  - (B) The chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken, remains classified in heading 1006.
- 2. Heading 1005 does not cover sweetcorn (Chapter 7).

#### Subheading note

1. The term 'durum wheat' means wheat of the species *Triticum durum* and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

#### Additional notes

- 1. The following terms have the meanings hereunder assigned to them:
  - (a) 'round grain rice' (subheadings 1006 10 30, 1006 20 11, 1006 20 92, 1006 30 21, 1006 30 42, 1006 30 61 and 1006 30 92 ): rice, the grains of which are of a length not exceeding 5,2 mm and of a length/width ratio of less than 2;
  - (b) 'medium grain rice' (subheadings 1006 10 50, 1006 20 13, 1006 20 94, 1006 30 23, 1006 30 44, 1006 30 63 and 1006 30 94 ): rice, the grains of which are of a length exceeding 5,2 mm but not exceeding 6,0 mm and of a length/width ratio of less than 3;
  - (c) 'long grain rice' (subheadings 1006 10 71, 1006 10 79, 1006 20 15, 1006 20 17, 1006 20 96, 1006 20 98, 1006 30 25, 1006 30 27, 1006 30 46, 1006 30 48, 1006 30 65, 1006 30 67, 1006 30 96 and 1006 30 98 ): rice, the grains of which are of a length exceeding 6,0 mm;
  - (d) 'paddy rice' (subheadings 1006 10 30, 1006 10 50, 1006 10 71 and 1006 10 79): rice which has retained its husk after threshing;
  - (e) 'husked rice' (subheadings 1006 20 11, 1006 20 13, 1006 20 15, 1006 20 17, 1006 20 92, 1006 20 94, 1006 20 96 and 1006 20 98 ): rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions 'brown rice', 'cargo rice', 'loonzain' and 'riso sbramato';
  - (f) 'semi-milled rice' (subheadings 1006 30 21, 1006 30 23, 1006 30 25, 1006 30 27, 1006 30 42, 1006 30 44, 1006 30 46 and 1006 30 48 ): rice from which the husk, part of the germ and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;
  - (g) 'wholly milled rice' (subheadings 1006 30 61, 1006 30 63, 1006 30 65, 1006 30 67, 1006 30 92, 1006 30 94, 1006 30 96 and 1006 30 98 ): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or medium grain rice, and at least part thereof in the case of round grain rice, have been removed, but in which longitudinal white striations may remain on not more than 10 % of the grains;

- (h) 'broken rice' (subheading 1006 40 ): grain fragments, the length of which does not exceed three-quarters of the average length of the whole grain.
- 2. The duty-rate applicable to mixtures of this chapter is as follows:
  - (a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;
  - (b) in other mixtures, the rate applicable is that of the component which results in the highest amount of import duty.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1001	Wheat and meslin:		
	– Durum wheat:		
1001 11 00	– – Seed	148 €t (¹)	—
1001 19 00	– – Other	148 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—
	– Other:		
1001 91	– – Seed:		
1001 91 10	Spelt ( <sup>3</sup> )	12,8	—
1001 91 20	Common wheat and meslin	95 €t ( <sup>1</sup> )	—
1001 91 90	– – – Other	95 €t	—
1001 99 00	– – Other	95 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—
1002	Rye:		
1002 10 00	– Seed	93 €t (¹)	—
1002 90 00	– Other	93 €t (¹)	—
1003	Barley:		
1003 10 00	– Seed	93 €t (²)	—
1003 90 00	– Other	93 €t (²)	—
1004	Oats:		
1004 10 00	– Seed	89 €t	—
1004 90 00	– Other	89 €t	—
1005	Maize (corn):		
1005 10	– Seed:		
	– – Hybrid ( <sup>3</sup> ):		

 $(^{1})$  The European Union undertakes, in respect of cereals of headings:

— ex 1001 wheat,

— 1002 rye,

- ex 1007 sorghum, except hybrids for sowing,

to apply a duty at a level and in a manner so that the duty-paid import price for such cereals will not be greater than the effective intervention price (or in the event of a modification of the current system, the effective support price) increased by 55 %. The duty applied shall in no case exceed the duty shown in column 3.

<sup>-</sup> ex 1005 maize, except hybrid seed, and

<sup>(&</sup>lt;sup>2</sup>) WTO tariff quota.

<sup>(3)</sup> Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.

▼	M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1005 10 13	– – – Three-cross hybrids	Free	—
1005 10 15	– – – Simple hybrids	Free	—
1005 10 18	– – – Other	Free	—
1005 10 90	– – Other	94 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—
1005 90 00	– Other	94 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—
1006	Rice:		
1006 10	- Rice in the husk (paddy or rough):		
1006 10 10	– – For sowing ( <sup>3</sup> )	7,7	—
	– – Other:		
1006 10 30	– – – Round grain	211 €t (²)	—
1006 10 50	– – – Medium grain	211 €t (²)	—
	– – – Long grain:		
1006 10 71	Of a length/width ratio greater than 2 but less than 3	211 €t ( <sup>2</sup> )	—
1006 10 79	Of a length/width ratio equal to or greater than 3	211 €t ( <sup>2</sup> )	—
1006 20	– Husked (brown) rice:		
	– – Parboiled:		
1006 20 11	– – – Round grain	65 €t (²) ( <sup>4</sup> )	—
1006 20 13	– – – Medium grain	65 €t (²) ( <sup>4</sup> )	—
	– – – Long grain:		
1006 20 15	Of a length/width ratio greater than 2 but less than 3	65 €t ( <sup>2</sup> ) ( <sup>4</sup> )	—
1006 20 17	- $ -$ Of a length/width ratio equal to or greater than 3 ( <sup>5</sup> )	65 €t (²) ( <sup>4</sup> )	—
	– – Other:		
1006 20 92	– – – Round grain	65 €t ( <sup>2</sup> ) ( <sup>4</sup> )	—
1006 20 94	– – – Medium grain	65 €t (²) (4)	—

(1) The European Union undertakes, in respect of cereals of headings:

<sup>-</sup> ex 1001 wheat,

<sup>— 1002</sup> гуе,

ex 1005 ryc,
 ex 1005 maize, except hybrid seed, and
 ex 1007 sorghum, except hybrids for sowing,

to apply a duty at a level and in a manner so that the duty-paid import price for such cereals will not be greater than the effective intervention price (or in the event of a modification of the current system, the effective support price) increased by 55 %. The duty applied shall in no case exceed the duty shown in column 3.

<sup>(2)</sup> WTO tariff quota.

<sup>(3)</sup> Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.

<sup>(4)</sup> In respect of husked rice of subheadings 1006 20 11 to 1006 20 98, the import duty might be subject to a reduction in tariff according to the conditions laid down in the relevant provisions of the Union. In respect of semi-milled or wholly milled rice of subheadings 1006 30 21 to 1006 30 98, the import duty might be subject to

a reduction in tariff according to the conditions laid down in in the relevant provisions of the Union.

<sup>(5)</sup> Statistical TARIC codes: see Annex 10.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– – – Long grain:		
1006 20 96	Of a length/width ratio greater than 2 but less than 3	65 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—
1006 20 98	Of a length/width ratio equal to or greater than 3 (3)	65 €t (¹) (²)	—
1006 30	<ul> <li>Semi-milled or wholly milled rice, whether or not polished or glazed:</li> </ul>		
	– – Semi-milled rice:		
	– – – Parboiled:		
1006 30 21	– – – – Round grain	175 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—
1006 30 23	– – – – Medium grain	175 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—
	– – – – Long grain:		
1006 30 25	Of a length/width ratio greater than 2 but less than 3	175 €t (¹) (²)	—
1006 30 27	Of a length/width ratio equal to or greater than 3 ( <sup>3</sup> )	175 €t (¹) (²)	—
	– – – Other:		
1006 30 42	– – – – Round grain	175 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—
1006 30 44	– – – – Medium grain	175 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—
	– – – – Long grain:		
1006 30 46	Of a length/width ratio greater than 2 but less than 3	175 €t (¹) (²)	—
1006 30 48	Of a length/width ratio equal to or greater than 3 ( <sup>3</sup> )	175 €t (¹) (²)	—
	– – Wholly milled rice:		
	– – – Parboiled:		
1006 30 61	– – – – Round grain	175 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—
1006 30 63	– – – – Medium grain	175 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—
	– – – – Long grain:		
1006 30 65	Of a length/width ratio greater than 2 but less than 3	175 €t (¹) (²)	—
1006 30 67	Of a length/width ratio equal to or greater than 3 ( <sup>3</sup> )	175 €t (¹) (²)	—
	– – – Other:		
1006 30 92	– – – – Round grain	175 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—
1006 30 94	– – – – Medium grain	175 €t ( <sup>1</sup> ) ( <sup>2</sup> )	—

<sup>(1)</sup> WTO tariff quota.

<sup>(2)</sup> In respect of husked rice of subheadings 1006 20 11 to 1006 20 98, the import duty might be subject to a reduction in tariff according

 <sup>(</sup>c) In respect of nusked nee of subheadings 1000 20 11 to 1000 20 8, the importantly hight be subject to a reduction in tariff according to the conditions laid down in the relevant provisions of the Union.
 (f) Statistical TARIC codes: see Annex 10.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– – – – Long grain:		
1006 30 96	Of a length/width ratio greater than 2 but less than 3	175 €t (¹) (²)	—
1006 30 98	Of a length/width ratio equal to or greater than 3 ( <sup>3</sup> )	175 €t (¹) (²)	—
1006 40 00	– Broken rice	128 €t (²)	—
1007	Grain sorghum:		
1007 10	– Seed:		
1007 10 10	– – Hybrids ( <sup>4</sup> )	6,4	—
1007 10 90	– – Other	94 €t (²) ( <sup>5</sup> )	—
1007 90 00	– Other	94 €t ( <sup>2</sup> ) ( <sup>5</sup> )	—
1008	Buckwheat, millet and canary seed; other cereals:		
1008 10 00	– Buckwheat	37 €t	—
	– Millet:		
1008 21 00	– – Seed	56 €t (²)	—
1008 29 00	– – Other	56 €t (²)	—
1008 30 00	– Canary seed	Free	—
1008 40 00	– Fonio (Digitaria spp.)	37 €t	—
1008 50 00	– Quinoa (Chenopodium quinoa)	37 €t	—
1008 60 00	– Triticale	93 €t	—
1008 90 00	– Other cereals	37 €t	—

to apply a duty at a level and in a manner so that the duty-paid import price for such cereals will not be greater than the effective intervention price (or in the event of a modification of the current system, the effective support price) increased by 55 %. The duty applied shall in no case exceed the duty shown in column 3.

<sup>(1)</sup> In respect of husked rice of subheadings 1006 20 11 to 1006 20 98, the import duty might be subject to a reduction in tariff according to the conditions laid down in the relevant provisions of the Union. In respect of semi-milled or wholly milled rice of subheadings 1006 30 21 to 1006 30 98, the import duty might be subject to

a reduction in tariff according to the conditions laid down in in the relevant provisions of the Union.  $(^2)$  WTO tariff quota.

<sup>(&</sup>lt;sup>3</sup>) Statistical TARIC codes: see Annex 10.

<sup>(4)</sup> Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions. (5) The European Union undertakes, in respect of cereals of headings:

<sup>—</sup> ex 1001 wheat, — 1002 rye,

ex 1005 maize, except hybrid seed, and
 ex 1007 sorghum, except hybrids for sowing,

#### CHAPTER 11

#### PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

### Notes

- 1. This chapter does not cover:
  - (a) roasted malt put up as coffee substitutes (heading 0901 or 2101);
  - (b) prepared flours, groats, meals or starches of heading 1901;
  - (c) corn flakes and other products of heading 1904;
  - (d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
  - (e) pharmaceutical products (Chapter 30); or
  - (f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
- 2. (A) Products from the milling of the cereals listed in the table below fall in this chapter if they have, by weight on the dry product:
  - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column 2; and
  - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in column 3.

Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.

(B) Products falling in this chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column 4 or 5 is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 1103 or 1104.

Cereal	Starch content	Ash content	Rate of passage through a sieve v aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45 %	2,5 %	80 %	
Barley	45 %	3 %	80 %	_
Oats	45 %	5 %	80 %	_
Maize (corn) and grain sorghum	45 %	2 %		90 %
Rice	45 %	1,6 %	80 %	_
Buckwheat	45 %	4 %	80 %	_
Other cereals	45 %	2 %	50 %	_

- 3. For the purposes of heading 1103, the terms 'groats' and 'meal' mean products obtained by the fragmentation of cereal grains, of which:
  - (a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
  - (b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1,25 mm.

#### Additional notes

- 1. The duty-rate applicable to mixtures of this chapter shall be as follows:
  - (a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;
  - (b) in other mixtures, the rate applicable shall be that of the component which results in the highest amount of import duty.
- 2. For the purposes of heading 1106, the terms 'flour', 'meal' and 'powder' mean products (other than shredded desiccated coconut), obtained by milling or some other fragmentation process from dried leguminous vegetables of heading 0713, from sago or roots or tubers of heading 0714 or from products of Chapter 8, of which:
  - (a) in the case of dried leguminous vegetables, sago, roots, tubers and products of Chapter 8 (excluding nuts of headings 0801 and 0802), at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
  - (b) in the case of nuts of headings 0801 and 0802, at least 50 % by weight passes through a woven metal wire cloth sieve with an aperture of 2,5 mm.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1101 00	Wheat or meslin flour:		
	– Wheat flour:		
1101 00 11	– – Of durum wheat	172 €t	—
1101 00 15	– – Of common wheat and spelt	172 €t	—
1101 00 90	– Meslin flour	172 €t	—
1102	Cereal flours other than of wheat or meslin:		
1102 20	– Maize (corn) flour:		
1102 20 10	Of a fat content not exceeding 1,5 % by weight	173 €t	—
1102 20 90	– – Other	98 €t	—
1102 90	– Other:		
1102 90 10	– – Barley flour	171 €t	—
1102 90 30	– – Oat flour	164 €t	—
1102 90 50	– – Rice flour	138 €t	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1102 90 70	– – Rye flour	168 €t	
1102 90 90	– – Other	98 €t	
1103	Cereal groats, meal and pellets:	20 00	
1105	- Groats and meal:		
1103 11	Of wheat:		
1103 11 10	Durum wheat	267 €t	
1103 11 90	Common wheat and spelt	186 €t	
1103 13	– – Of maize (corn):		
1103 13 10	Of a fat content not exceeding 1,5 % by weight	173 €t	—
1103 13 90	– – – Other	98 €t	_
1103 19	– – Of other cereals:		
1103 19 20	– – – Of rye or barley	171 €t	—
1103 19 40	– – – Of oats	164 €t	—
1103 19 50	– – – Of rice	138 €t	—
1103 19 90	– – – Other	98 €t	—
1103 20	– Pellets:		
1103 20 25	– – Of rye or barley	171 €t	—
1103 20 30	– – Of oats	164 €t	_
1103 20 40	– – Of maize	173 €t	—
1103 20 50	Of rice	138 €t	_
1103 20 60	Of wheat	175 €t	—
1103 20 90	– – Other	98 €t	_
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground:		
	- Rolled or flaked grains:		
1104 12	Of oats:		
1104 12 10	– – – Rolled	93 €t	—
1104 12 90	– – – Flaked	182 €t	_
1104 19	– – Of other cereals:		
1104 19 10	– – – Of wheat	175 €t	_
1104 19 30	– – – Of rye	171 €t	_
1104 19 50	– – – Of maize	173 €t	_

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– – – Of barley:		
1104 19 61	– – – – Rolled	97 €t	_
1104 19 69	– – – – Flaked	189 €t	—
	– – – Other:		
1104 19 91	– – – – Flaked rice	234 €t	—
1104 19 99	– – – – Other	173 €t	_
	<ul> <li>Other worked grains (for example, hulled, pearled, sliced or kibbled):</li> </ul>		
1104 22	Of oats:		
1104 22 40	Hulled (shelled or husked), whether or not sliced or kibbled	162 <b>€</b> t	—
1104 22 50	– – – Pearled	145 €t	—
1104 22 95	– – – Other	93 €t ( <sup>1</sup> )	_
1104 23	– – Of maize (corn):		
1104 23 40	<ul> <li>– – Hulled (shelled or husked), whether or not sliced or kibbled; pearled</li> </ul>	152 €t	_
1104 23 98	– – – Other	98 €t	_
1104 29	– – Of other cereals:		
	– – – Of barley:		
1104 29 04	Hulled (shelled or husked), whether or not sliced or kibbled	150 €t	_
1104 29 05	– – – – Pearled	236 €t	—
1104 29 08	– – – – Other	97 €t	_
	– – – Other:		
1104 29 17	Hulled (shelled or husked), whether or not sliced or kibbled	129 €t	—
1104 29 30	– – – – Pearled	154 €t	—
	Not otherwise worked than kibbled:		
1104 29 51	– – – – Of wheat	99 €t	—
1104 29 55	– – – – – Of rye	97 €t	_
1104 29 59	– – – – Other	98 €t	—
	– – – – Other:		
1104 29 81	– – – – Of wheat	99 €t	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1104 29 85	– – – – – Of rye	97 €t	—
1104 29 89	– – – – Other	98 €t	—
1104 30	- Germ of cereals, whole, rolled, flaked or ground:		
1104 30 10	– – Of wheat	76 €t	_
1104 30 90	– – Of other cereals	75 €t	—
1105	Flour, meal, powder, flakes, granules and pellets of potatoes:		
1105 10 00	– Flour, meal and powder	12,2	—
1105 20 00	- Flakes, granules and pellets	12,2	—
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8:		
1106 10 00	- Of the dried leguminous vegetables of heading 0713	7,7	—
1106 20	- Of sago or of roots or tubers of heading 0714:		
1106 20 10	Denatured ( <sup>1</sup> )	95 €t	—
1106 20 90	– – Other	166 €t	—
1106 30	- Of the products of Chapter 8:		
1106 30 10	– – Of bananas	10,9	—
1106 30 90	– – Other	8,3	—
1107	Malt, whether or not roasted:		
1107 10	– Not roasted:		
	– – Of wheat:		
1107 10 11	– – – In the form of flour	177 €t	—
1107 10 19	– – – Other	134 €t	—
	– – Other:		
1107 10 91	– – – In the form of flour	173 €t	_
1107 10 99	– – – Other	131 €t	_
1107 20 00	– Roasted	152 €t	_
1108	Starches; inulin:		
	– Starches:		
1108 11 00	– – Wheat starch	224 €t	_
1108 12 00	– – Maize (corn) starch	166 €t	_
1108 13 00	– – Potato starch	166 €t	_

<sup>(1)</sup> Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1108 14 00	– – Manioc (cassava) starch	166 €t	—
1108 19	– – Other starches:		
1108 19 10	– – – Rice starch	216 €t	_
1108 19 90	– – – Other	166 €t	_
1108 20 00	– Inulin	19,2	_
1109 00 00	Wheat gluten, whether or not dried	512 €t	_

#### CHAPTER 12

#### OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

### Notes

- 1. Heading 1207 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or 20).
- 2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.
- 3. For the purposes of heading 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as 'seeds of a kind used for sowing'.

Heading 1209 does not, however, apply to the following, even if for sowing:

- (a) leguminous vegetables or sweetcorn (Chapter 7);
- (b) spices or other products of Chapter 9;
- (c) cereals (Chapter 10); or
- (d) products of headings 1201 to 1207 or 1211.
- 4. Heading 1211 applies, inter alia, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 1211 does not, however, apply to:

- (a) medicaments of Chapter 30;
- (b) perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808.
- 5. For the purposes of heading 1212, the term 'seaweeds and other algae' does not include:
  - (a) dead single-cell micro-organisms of heading 2102;
  - (b) cultures of micro-organisms of heading 3002; or
  - (c) fertilisers of heading 3101 or 3105.

### Subheading note

1. For the purposes of subheading 1205 10, the expression 'low erucic acid rape or colza seeds' means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1201	Soya beans, whether or not broken:		
1201 10 00	- Seed ( <sup>1</sup> )	Free	—
1201 90 00	– Other	Free	_
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken:		
1202 30 00	- Seed ( <sup>1</sup> )	Free	—
	– Other:		
1202 41 00	– – In shell	Free	_
1202 42 00	– – Shelled, whether or not broken	Free	_
1203 00 00	Copra	Free	—
1204 00	Linseed, whether or not broken:		
1204 00 10	– For sowing ( <sup>1</sup> )	Free	—
1204 00 90	– Other	Free	—
1205	Rape or colza seeds, whether or not broken:		
1205 10	- Low erucic acid rape or colza seeds:		
1205 10 10	– – For sowing ( <sup>1</sup> )	Free	—
1205 10 90	– – Other	Free	—
1205 90 00	– Other	Free	—
1206 00	Sunflower seeds, whether or not broken:		
1206 00 10	– For sowing ( <sup>1</sup> )	Free	—
	- Other:		
1206 00 91	Shelled; in grey-and-white-striped shell	Free	_
1206 00 99	– – Other	Free	_
1207	Other oil seeds and oleaginous fruits, whether or not broken:		
1207 10 00	– Palm nuts and kernels	Free	—
	– Cotton seeds:		
1207 21 00	– – <b>Seed</b> ( <sup>1</sup> )	Free	_
1207 29 00	– – Other	Free	_
1207 30 00	– Castor oil seeds	Free	_
1207 40	– Sesamum seeds:		
1207 40 10	Seed (1)	Free	_
1207 40 90	– – Other	Free	_

(1) Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.

▼M216
-------

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1207 50	- Mustard seeds:		
1207 50 10	Seed ( <sup>1</sup> )	Free	—
1207 50 90	– – Other	Free	—
1207 60 00	- Safflower (Carthamus tinctorius) seeds	Free	—
1207 70 00	– Melon seeds	Free	—
	– Other:		
1207 91	– – Poppy seeds:		
1207 91 10	– – – Seed ( <sup>1</sup> )	Free	_
1207 91 90	– – – Other	Free	_
1207 99	– – Other:		
1207 99 20	– – – Seed ( <sup>1</sup> )	Free	_
	– – – Other:		
1207 99 91	– – – – Hemp seeds	Free	_
1207 99 96	– – – – Other	Free	—
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:		
1208 10 00	- Of soya beans	4,5	—
1208 90 00	– Other	Free	_
1209	Seeds, fruit and spores, of a kind used for sowing:		
1209 10 00	– Sugar beet seeds	8,3	—
	- Seeds of forage plants:		
1209 21 00	– – Lucerne (alfalfa) seeds	2,5	—
1209 22	Clover (Trifolium spp.) seeds:		
1209 22 10	– – – Red clover (Trifolium pratense L.)	Free	_
1209 22 80	– – – Other	Free	—
1209 23	– – Fescue seeds:		
1209 23 11	Meadow fescue (Festuca pratensis Huds.) seeds	Free	—
1209 23 15	Red fescue (Festuca rubra L.) seeds	Free	_
1209 23 80	– – – Other	2,5	—
1209 24 00	– – Kentucky blue grass (Poa pratensis L.) seeds	Free	_
1209 25	<ul> <li>– Ryegrass (Lolium multiflorum Lam., Lolium perenne L.) seeds:</li> </ul>		
1209 25 10	<ul> <li>– – Italian ryegrass (including westerwolds) (Lolium multi- florum Lam.)</li> </ul>	Free	—
1209 25 90	– – – Perennial ryegrass (Lolium perenne L.)	Free	_

(1) Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1209 29	– – Other:		
1209 29 45	<ul> <li>– – Timothy grass seed; vetch seed; seeds of the genus Poa (Poa palustris L., Poa trivialis L.); cocksfoot grass (Dactylis glomerata L.); bent grass (Agrostis)</li> </ul>	Free	_
1209 29 50	– – – Lupine seed	2,5	—
1209 29 60	Fodder beet seed (Beta vulgaris var. alba)	8,3	_
1209 29 80	– – – Other	2,5	—
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	3	—
	– Other:		
1209 91	– – Vegetable seeds:		
1209 91 30	<ul> <li>– – Salad beet seed or beetroot seed (<i>Beta vulgaris</i> var. conditiva)</li> </ul>	8,3	—
1209 91 80	– – – Other	3	—
1209 99	– – Other:		
1209 99 10	– – – Forest-tree seeds	Free	—
	– – – Other:		
1209 99 91	Seeds of plants cultivated principally for their flowers, other than those of subheading 1209 30	3	—
1209 99 99	– – – – Other	4	—
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:		
1210 10 00	<ul> <li>Hop cones, neither ground nor powdered nor in the form of pellets</li> </ul>	5,8	—
1210 20	- Hop cones, ground, powdered or in the form of pellets; lupulin:		
1210 20 10	<ul> <li>Hop cones, ground, powdered or in the form of pellets, with higher lupulin content; lupulin</li> </ul>	5,8	—
1210 20 90	– – Other	5,8	—
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insec- ticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered:		
1211 20 00	– Ginseng roots	Free	—
1211 30 00	- Coca leaf	Free	—
1211 40 00	– Poppy straw	Free	_
1211 50 00	– Ephedra	Free	_
1211 90	– Other:		
1211 90 30	– – Tonquin beans	3	

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1211 90 86 1212	<ul> <li>Other</li> <li>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:</li> </ul>	Free	_
	<ul> <li>Seaweeds and other algae:</li> </ul>		
1212 21 00	– – Fit for human consumption	Free	—
1212 29 00	<ul> <li>– Other</li> <li>– Other:</li> </ul>	Free	_
1212 91	– – Sugar beet:		
1212 91 20	– – – Dried, whether or not ground	23 €100 kg/ net	—
1212 91 80	– – – Other	6,7 €100 kg/ net	—
1212 92 00	– – Locust beans (carob)	5,1	_
1212 93 00	– – Sugar cane	4,6 €100 kg/ net	_
1212 94 00	– – Chicory roots	Free	_
1212 99	– – Other:		
	– – – Locust bean seeds:		
1212 99 41	Not decorticated, crushed or ground	Free	—
1212 99 49	– – – – Other	5,8	—
1212 99 95	– – – Other	Free	_
1213 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Free	_
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:		
1214 10 00	- Lucerne (alfalfa) meal and pellets	Free	_
1214 90	– Other:		
1214 90 10	Mangolds, swedes and other fodder roots	5,8	_
1214 90 90	– – Other	Free	

#### CHAPTER 13

# LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note

1. Heading 1302 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 1704);
- (b) malt extract (heading 1901);
- (c) extracts of coffee, tea or maté (heading 2101);
- (d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
- (f) concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 2939);
- (g) medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 3006);
- (h) tanning or dyeing extracts (heading 3201 or 3203);
- (ij) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

### Additional note

1. Mixtures of pectic substances and sugar, with a sugar content exceeding 90 % by weight, calculated on the dry matter, are excluded from classification under subheading 1302 20 and are, in principle, to be classified in Chapter 17, since the character of the product is deemed to be determined by the sugar.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):		
1301 20 00	– Gum Arabic	Free	—
1301 90 00	– Other	Free	—
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Vegetable saps and extracts:		
1302 11 00	– – Opium	Free	—
1302 12 00	– – Of liquorice	3,2	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1302 13 00	– – Of hops	3,2	—
1302 14 00	– – Of ephedra	Free	—
1302 19	– – Other:		
1302 19 05	– – – Vanilla oleoresin	3	—
1302 19 70	– – – Other	Free	—
1302 20	- Pectic substances, pectinates and pectates:		
1302 20 10	– – Dry	19,2	—
1302 20 90	– – Other	11,2	—
	<ul> <li>Mucilages and thickeners, whether or not modified, derived from vegetable products:</li> </ul>		
1302 31 00	– – Agar-agar	Free	—
1302 32	<ul> <li>– Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:</li> </ul>		
1302 32 10	Of locust beans or locust bean seeds	Free	—
1302 32 90	– – – Of guar seeds	Free	—
1302 39 00	– – Other	Free	—

#### CHAPTER 14

### VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

### Notes

- 1. This chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2. Heading 1401 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).
- 3. Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):		
1401 10 00	– Bamboos	Free	—
1401 20 00	– Rattans	Free	—
1401 90 00	– Other	Free	—
[1402] [1403]			
1404	Vegetable products not elsewhere specified or included:		
1404 20 00	– Cotton linters	Free	—
1404 90 00	– Other	Free	

#### SECTION III

#### ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

### CHAPTER 15

#### ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

#### Notes

- 1. This chapter does not cover:
  - (a) pig fat or poultry fat of heading 0209;
  - (b) cocoa butter, fat and oil (heading 1804);
  - (c) edible preparations containing by weight more than 15 % of the products of heading 0405 (generally, Chapter 21);
  - (d) greaves (heading 2301) or residues of headings 2304 to 2306;
  - (e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) factice derived from oils (heading 4002).
- 2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).
- 3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
- 4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.

#### Subheading note

1. For the purposes of subheadings 1514 11 and 1514 19, the expression 'lowerucic-acid rape or colza oil' means the fixed oil which has an erucic acid content of less than 2 % by weight.

### Additional notes

- 1. For the purposes of subheadings 1507 10, 1508 10, 1510 00 10, 1511 10, 1512 11, 1512 21, 1513 11, 1513 21, 1514 11, 1514 91, 1515 11, 1515 21, 1515 50 11, 1515 50 19, 1515 90 21, 1515 90 29, 1515 90 40 to 1515 90 59 and 1518 00 31:
  - (a) fixed vegetable oils, fluid or solid, obtained by pressure, are to be considered as 'crude' if they have undergone no other processing than:
    - decantation within the normal time limits,
    - centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any adsorption filtering process or any other physical or chemical process);

- (b) fixed vegetable oils, fluid or solid, obtained by extraction are to continue to be considered as 'crude' when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure;
- (c) the expression 'crude oils' is to be taken to extend to degummed soya-bean oil and to cotton-seed oil from which the gossypol has been removed.
- 2. A. Headings 1509 and 1510 cover only oils derived solely from the treatment of olives and having the characteristics, with regard to the content of fatty acids and sterols, which are referred to in Annex I to Commission Regulation (EEC) No 2568/91 (<sup>1</sup>). Their presence can be determined using methods set out in Annexes V and X to that Regulation.

Headings 1509 and 1510 do not cover chemically altered olive oil (in particular re-esterified olive oil) and mixtures of olive oil with other oils. The presence of re-esterified olive oil is ascertained using the method set out in Annex VII to Regulation (EEC) No 2568/91.

- B. Subheading 1509 10 covers only the olive oils defined in points 1, 2 and 3 below, obtained solely by mechanical or other physical means under conditions which do not lead to the modification of the oil, and which have not undergone any treatment other than washing, decantation, centrifugation or filtration. Olive oils obtained using solvents, chemical or biochemical reagents, or re-esterification processes, as well as any mixtures with oils of other kinds, are excluded from this subheading.
  - 1. For the purposes of subheading 1509 10 10, 'lampante olive oil' means olive oil having the characteristics of olive oils of category 3 as set out in Annex I to Regulation (EEC) No 2568/91.
  - 2. For the purposes of subheading 1509 10 20, 'extra virgin olive oil' means olive oil having the characteristics of olive oils of category 1 as set out in Annex I to Regulation (EEC) No 2568/91.
  - 3. Subheading 1509 10 80 covers other virgin olive oils which have the characteristics of olive oils of category 2 as set out in Annex I to Regulation (EEC) No 2568/91.
- C. Subheading 1509 90 covers olive oil obtained by the treatment of olive oils of subheading 1509 10 10, 1509 10 20, and/or 1509 10 80, whether or not blended with virgin olive oil, and having the characteristics of olive oils of categories 4 and 5 as set out in Annex I to Regulation (EEC) No 2568/91.
- D. For the purposes of subheading 1510 00 10, 'crude oils' means oils with the characteristics of olive oils of category 6 as set out in Annex I to Regulation (EEC) No 2568/91.
- E. Subheading 1510 00 90 covers oils obtained by the treatment of oils of subheading 1510 00 10, whether or not blended with virgin olive oil, and oils not having the characteristics of the oils referred to in points B, C and D of this additional note.

Oils of this subheading must have the characteristics of the olive oils of categories 7 and 8 as set out in Annex I to Regulation (EEC) No 2568/91.

<sup>(1)</sup> Commission Regulation (EEC) No 2568/91 of 11 July 1991 on the characteristics of olive oil and olive-residue oil and on the relevant methods of analysis (OJ L 248, 5.9.1991, p. 1).

- 3. Subheadings 1522 00 31 and 1522 00 39 do not cover:
  - (a) residues resulting from the treatment of fatty substances containing oil having an iodine index, determined in accordance with the method laid down in Annex XVI to Commission Regulation (EEC) No 2568/91, lower than 70 or higher than 100;
  - (b) residues resulting from the treatment of fatty substances containing oil having an iodine index higher than 70 or lower than 100, of which the peak area representing the retention volume of betasitosterol (<sup>1</sup>), determined in accordance with Annex V to Commission Regulation (EEC) No 2568/91, is less than 93,0 % of the total sterol peak areas.
- 4. The analytical methods for the determination of the characteristics of the products referred to above are those laid down in the Annexes to Commission Regulation (EEC) No 2568/91. Accordingly, account is to be taken also of the footnotes of Annex I to the Regulation.
- 5. Food preparations made from products of Chapter 15 presented in measured doses, such as capsules, tablets, pastilles and pills, intended for use as food supplements, are excluded from this Chapter. The essential character of a food supplement is not only given by its ingredients, but also by its specific form of presentation revealing its function as a food supplement, since it determines the dosage, the way in which it is absorbed and the place where it is supposed to become active. Such food preparations are to be classified under heading 2106 insofar as they are not specified or included elsewhere.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
1501 10	– Lard:		
1501 10 10	<ul> <li>– For industrial uses other than the manufacture of foodstuffs for human consumption (<sup>2</sup>)</li> </ul>	Free	—
1501 10 90	– – Other	17,2 €100 kg/ net	—
1501 20	– Other pig fat:		
1501 20 10	<ul> <li>– For industrial uses other than the manufacture of foodstuffs for human consumption (<sup>2</sup>)</li> </ul>	Free	_
1501 20 90	– – Other	17,2 €100 kg/ net	—
1501 90 00	– Other	11,5	—
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503:		
1502 10	– Tallow:		
1502 10 10	<ul> <li>For industrial uses other than the manufacture of foodstuffs for human consumption (<sup>2</sup>)</li> </ul>	Free	—
1502 10 90	– – Other	3,2	—

<sup>(1)</sup> Delta-5,23-stigmastadienol + chlerosterol + betasitosterol + sitostanol + delta-5-avenasterol + delta-5,24-stigmastadienol.

<sup>(&</sup>lt;sup>2</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate	Supplementary
1	2	of duty (%)	unit 4
1502 90	- Other:		
1502 90 10	<ul> <li>For industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	Free	_
1502 90 90	– – Other	3,2	_
1503 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:		
	- Lard stearin and oleostearin:		
1503 00 11	– – For industrial uses (1)	Free	—
1503 00 19	– – Other	5,1	_
1503 00 30	<ul> <li>Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	Free	_
1503 00 90	– Other	6,4	—
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
1504 10	- Fish-liver oils and their fractions:		
1504 10 10	<ul> <li>Of a vitamin A content not exceeding 2 500 International Units per gram</li> </ul>	3,8	—
	– – Other:		
1504 10 91	– – – Of halibut	Free	—
1504 10 99	– – – Other	3,8 ( <sup>2</sup> )	—
1504 20	- Fats and oils and their fractions, of fish, other than liver oils:		
1504 20 10	– – Solid fractions	10,9	—
1504 20 90	– – Other	Free	—
1504 30	- Fats and oils and their fractions, of marine mammals:		
1504 30 10	– – Solid fractions	10,9	—
1504 30 90	– – Other	Free	—
1505 00	Wool grease and fatty substances derived therefrom (including lanolin):		
1505 00 10	- Wool grease, crude	3,2	—
1505 00 90	– Other	Free	_
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Free	—

 <sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).
 (<sup>2</sup>) Autonomous rate of duty: Free.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:		
1507 10	- Crude oil, whether or not degummed:		
1507 10 10	<ul> <li>– For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	3,2	—
1507 10 90	– – Other	6,4	—
1507 90	– Other:		
1507 90 10	<ul> <li>– For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	5,1	—
1507 90 90	– – Other	9,6	—
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified:		
1508 10	– Crude oil:		
1508 10 10	<ul> <li>For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	Free	—
1508 10 90	– – Other	6,4	—
1508 90	– Other:		
1508 90 10	<ul> <li>– For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	5,1	_
1508 90 90	– – Other	9,6	—
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:		
1509 10	– Virgin:		
1509 10 10	– – Lampante olive oil	122,6 € 100 kg/net	_
1509 10 20	– – Extra virgin olive oil ( <sup>2</sup> )	124,5 € 100 kg/net	_
1509 10 80	– – Other ( <sup>2</sup> )	124,5 € 100 kg/net	_
1509 90 00	- Other ( <sup>2</sup> )	134,6 € 100 kg/net	_
1510 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509:		
1510 00 10	- Crude oils	110,2 € 100 kg/net	—

 <sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).
 (<sup>2</sup>) Statistical TARIC codes: see Annex 10.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1510 00 90	– Other	160,3 € 100 kg/net	—
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:		
1511 10	– Crude oil:		
1511 10 10	<ul> <li>For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	Free	_
1511 10 90	– – Other	3,8	
1511 90	- Other:		
	– – Solid fractions:		
1511 90 11	In immediate packings of a net content not exceeding 1 kg	12,8	_
1511 90 19	– – – Other	10,9	_
	– – Other:		
1511 90 91	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	5,1	_
1511 90 99	– – – Other	9	_
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:		
	- Sunflower-seed or safflower oil and fractions thereof:		
1512 11	– – Crude oil:		
1512 11 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	3,2	—
	– – – Other:		
1512 11 91	– – – – Sunflower-seed oil	6,4	_
1512 11 99	– – – – Safflower oil	6,4	_
1512 19	– – Other:		
1512 19 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	5,1	_
1512 19 90	– – – Other	9,6	—
	- Cotton-seed oil and its fractions:		
1512 21	Crude oil, whether or not gossypol has been removed:		
1512 21 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	3,2	

<sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1512 21 90	– – – Other	6,4	_
1512 29	– – Other:		
1512 29 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	5,1	—
1512 29 90	– – – Other	9,6	—
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:		
	- Coconut (copra) oil and its fractions:		
1513 11	– – Crude oil:		
1513 11 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	2,5	—
	– – – Other:		
1513 11 91	– – – – In immediate packings of a net content not exceeding 1 kg	12,8	—
1513 11 99	– – – – Other	6,4	_
1513 19	– – Other:		
	– – – Solid fractions:		
1513 19 11	– – – – In immediate packings of a net content not exceeding 1 kg	12,8	—
1513 19 19	– – – – Other	10,9	_
	– – – Other:		
1513 19 30	For technical or industrial uses other than the manufacture of foodstuffs for human consumption ( <sup>1</sup> )	5,1	—
	– – – – Other:		
1513 19 91	– – – – In immediate packings of a net content not exceeding 1 kg	12,8	—
1513 19 99	– – – – Other	9,6	—
	- Palm kernel or babassu oil and fractions thereof:		
1513 21	– – Crude oil:		
1513 21 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	3,2	—
	– – – Other:		
1513 21 30	<ul> <li>– – – In immediate packings of a net content not exceeding</li> <li>1 kg</li> </ul>	12,8	—

<sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1513 21 90	– – – – Other	6,4	—
1513 29	– – Other:		
	– – – Solid fractions:		
1513 29 11	In immediate packings of a net content not exceeding 1 kg	12,8	_
1513 29 19	– – – – Other	10,9	_
	– – – Other:		
1513 29 30	For technical or industrial uses other than the manufacture of foodstuffs for human consumption ( <sup>1</sup> )	5,1	_
	– – – – Other:		
1513 29 50	In immediate packings of a net content not exceeding 1 kg	12,8	_
1513 29 90	– – – – Other	9,6	_
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:		
	- Low-erucic-acid rape or colza oil and its fractions:		
1514 11	– – Crude oil:		
1514 11 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	3,2	_
1514 11 90	– – – Other	6,4	_
1514 19	– – Other:		
1514 19 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	5,1	_
1514 19 90	– – – Other	9,6	_
	– Other:		
1514 91	– – Crude oil:		
1514 91 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	3,2	_
1514 91 90	– – – Other	6,4	—
1514 99	– – Other:		
1514 99 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	5,1	_
1514 99 90	– – – Other	9,6	

<sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:		
	- Linseed oil and its fractions:		
1515 11 00	– – Crude oil	3,2	—
1515 19	– – Other:		
1515 19 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	5,1	—
1515 19 90	– – – Other	9,6	—
	- Maize (corn) oil and its fractions:		
1515 21	– – Crude oil:		
1515 21 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	3,2	_
1515 21 90	– – – Other	6,4	_
1515 29	– – Other:		
1515 29 10	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	5,1	_
1515 29 90	– – – Other	9,6	_
1515 30	- Castor oil and its fractions:		
1515 30 10	<ul> <li>For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials (<sup>1</sup>)</li> </ul>	Free	—
1515 30 90	– – Other	5,1	_
1515 50	- Sesame oil and its fractions:		
	– – Crude oil:		
1515 50 11	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	3,2	_
1515 50 19	– – – Other	6,4	_
	– – Other:		
1515 50 91	<ul> <li>– – For technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	5,1	_
1515 50 99	– – – Other	9,6	_
1515 90	– Other:		
1515 90 11	<ul> <li>– Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions</li> </ul>	Free	_

<sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	Tobacco-seed oil and its fractions:		
	– – – Crude oil:		
1515 90 21	For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	Free	—
1515 90 29	– – – – Other	6,4	—
	– – – Other:		
1515 90 31	For technical or industrial uses other than the manufacture of foodstuffs for human consumption (1)	Free	_
1515 90 39	– – – – Other	9,6	—
	Other oils and their fractions:		
	– – – Crude oils:		
1515 90 40	For technical or industrial uses other than the manufacture of foodstuffs for human consumption ( <sup>1</sup> )	3,2	—
	– – – – Other:		
1515 90 51	Solid, in immediate packings of a net content not exceeding 1 kg	12,8	—
1515 90 59	– – – – Solid, other; fluid	6,4	_
	– – – Other:		
1515 90 60	For technical or industrial uses other than the manufacture of foodstuffs for human consumption ( <sup>1</sup> )	5,1	_
	– – – – Other:		
1515 90 91	Solid, in immediate packings of a net content not exceeding 1 kg	12,8	_
1515 90 99	Solid, other; fluid	9,6	—
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidi- nised, whether or not refined, but not further prepared:		
1516 10	- Animal fats and oils and their fractions:		
1516 10 10	<ul> <li>In immediate packings of a net content not exceeding</li> <li>1 kg</li> </ul>	12,8	_
1516 10 90	– – Other	10,9	—
1516 20	- Vegetable fats and oils and their fractions:		
1516 20 10	Hydrogenated castor oil, so called 'opal-wax'	3,4	_
	– – Other:		

<sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1516 20 91	<ul> <li>– – In immediate packings of a net content not exceeding</li> <li>1 kg</li> </ul>	12,8	—
	– – – Other:		
1516 20 95	<ul> <li>– – – Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>)</li> </ul>	5,1	_
	– – – – Other:		
1516 20 96	<ul> <li>– – – Groundnut, cotton-seed, soya-bean or sunflower-seed oils; other oils containing less than 50 % by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rapeseed or copaiba oils</li> </ul>	9,6	_
1516 20 98	– – – – Other	10,9	—
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:		
1517 10	– Margarine, excluding liquid margarine:		
1517 10 10	<ul> <li>Containing, by weight, more than 10 % but not more than 15 % of milkfats</li> </ul>	8,3 + 28,4 € 100 kg/net	_
1517 10 90	– – Other	16	—
1517 90	– Other:		
1517 90 10	<ul> <li>- Containing, by weight, more than 10 % but not more than 15 % of milkfats</li> </ul>	8,3 + 28,4 € 100 kg/net	—
	– – Other:		
1517 90 91	Fixed vegetable oils, fluid, mixed	9,6	_
1517 90 93	<ul> <li>– – Edible mixtures or preparations of a kind used as mould-release preparations</li> </ul>	2,9	_
1517 90 99	– – – Other	16	_
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:		
1518 00 10	– Linoxyn	7,7	—

<sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	<ul> <li>Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption (<sup>1</sup>):</li> </ul>		
1518 00 31	– – Crude	3,2	—
1518 00 39	– – Other	5,1	_
	– Other:		
1518 00 91	<ul> <li>– 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</li> </ul>	7,7	—
	– – Other:		
1518 00 95	<ul> <li>– – Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions</li> </ul>	2	_
1518 00 99	– – – Other	7,7	—
[1519]			
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	Free	_
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:		
1521 10 00	– Vegetable waxes	Free	—
1521 90	– Other:		
1521 90 10	Spermaceti, whether or not refined or coloured	Free	_
	<ul> <li>– Beeswax and other insect waxes, whether or not refined or coloured:</li> </ul>		
1521 90 91	– – – Raw	Free	—
1521 90 99	– – – Other	2,5	_
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:		
1522 00 10	– Degras	3,8	_
	<ul> <li>Residues resulting from the treatment of fatty substances or animal or vegetable waxes:</li> </ul>		
	Containing oil having the characteristics of olive oil:		
1522 00 31	– – – Soapstocks	29,9 €100 kg/ net	—
1522 00 39	– – – Other	47,8 €100 kg/ net	—
	– – Other:		
1 533 00 01	– – Oil foots and dregs; soapstocks	3,2	_
1522 00 91	on roots and aregs, soupstoons	- 7	

<sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

#### SECTION IV

#### PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

### Note

1. In this section, the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

#### CHAPTER 16

#### PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

#### Notes

- 1. This chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.
- 2. Food preparations fall in this chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

For preparations containing liver, the provisions of the second sentence shall not apply in determining the subheadings within heading 1601 or 1602.

#### Subheading notes

- 1. For the purposes of subheading 1602 10, the expression 'homogenised preparations' means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 1602.
- 2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

#### Additional notes

1. For the purposes of subheadings 1602 31 11, 1602 32 11, 1602 39 21, 1602 50 10 and 1602 90 61, the term 'uncooked' is to apply to products which have not been subjected to any heat treatment or which have been subjected to a heat treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which, therefore, in the case of subheadings 1602 50 10 and 1602 90 61, show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.

2. For the purposes of subheadings 1602 41 10, 1602 42 10 and 1602 49 11 to 1602 49 15, the expression 'cuts thereof' applies only to prepared or preserved meat which, due to the size and the characteristics of the coherent muscle tissue, is identifiable as having been obtained from hams, shoulders, loins, or collars of domestic swine, as the case may be.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:		
1601 00 10	– Of liver	15,4	—
	– Other ( <sup>1</sup> ):		
1601 00 91	Sausages, dry or for spreading, uncooked	149,4 € 100 kg/net ( <sup>2</sup> )	—
1601 00 99	– – Other	100,5 € 100 kg/net ( <sup>2</sup> )	_
1602	Other prepared or preserved meat, meat offal or blood:		
1602 10 00	- Homogenised preparations	16,6	—
1602 20	- Of liver of any animal:		
1602 20 10	– – Goose or duck liver	10,2	_
1602 20 90	– – Other	16	—
	- Of poultry of heading 0105:		
1602 31	– – Of turkeys:		
	<ul> <li>– – Containing 57 % or more by weight of poultry meat or offal (<sup>3</sup>):</li> </ul>		
1602 31 11	Containing exclusively uncooked turkey meat	102,4 € 100 kg/net	—
1602 31 19	– – – – Other	102,4 € 100 kg/net	—
1602 31 80	– – – Other	102,4 € 100 kg/net	—
1602 32	Of fowls of the species Gallus domesticus:		
	<ul> <li>– – Containing 57 % or more by weight of poultry meat or offal (<sup>3</sup>):</li> </ul>		
1602 32 11	– – – – Uncooked	276,5 € 100 kg/net	—
1602 32 19	– – – – Other	102,4 € 100 kg/net	_
1602 32 30	<ul> <li>– – Containing 25 % or more but less than 57 % by weight of poultry meat or offal (<sup>3</sup>)</li> </ul>	276,5 € 100 kg/net	_

 <sup>(&</sup>lt;sup>1</sup>) The duty applicable to sausages imported in containers which also contain preservative liquid is collected on the net weight, after deduction of the weight of the liquid.
 (<sup>2</sup>) WTO tariff quota.

<sup>(3)</sup> For the purposes of determining the percentage weight of poultry meat, the weight of any bones is to be disregarded.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1602 32 90	– – – Other	276,5 € 100 kg/net	
1602 39	– – Other:		
	<ul> <li>– – Containing 57 % or more by weight of poultry meat or offal (<sup>1</sup>):</li> </ul>		
1602 39 21	– – – – Uncooked	276,5 € 100 kg/net	—
1602 39 29	– – – – Other	276,5 € 100 kg/net	—
1602 39 85	– – – Other	276,5 € 100 kg/net	—
	- Of swine:		
1602 41	Hams and cuts thereof:		
1602 41 10	– – – Of domestic swine	156,8 € 100 kg/net ( <sup>2</sup> )	—
1602 41 90	– – – Other	10,9	—
1602 42	Shoulders and cuts thereof:		
1602 42 10	– – – Of domestic swine	129,3 € 100 kg/net ( <sup>2</sup> )	—
1602 42 90	– – – Other	10,9	—
1602 49	– – Other, including mixtures:		
	– – – Of domestic swine:		
	Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin:		
1602 49 11	Loins (excluding collars) and cuts thereof, including mixtures of loins or hams	156,8 € 100 kg/net ( <sup>2</sup> )	_
1602 49 13	Collars and cuts thereof, including mixtures of collars and shoulders	129,3 € 100 kg/net ( <sup>2</sup> )	—
1602 49 15	Other mixtures containing hams (legs), shoulders, loins or collars, and cuts thereof	129,3 € 100 kg/net ( <sup>2</sup> )	—
1602 49 19	– – – – Other	85,7 €100 kg/ net ( <sup>2</sup> )	_
1602 49 30	<ul> <li> Containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin</li> </ul>	75 €100 kg/ net ( <sup>2</sup> )	_
1602 49 50	Containing by weight less than 40 % of meat or meat offal, of any kind, including fats of any kind or origin	54,3 €100 kg/ net ( <sup>2</sup> )	_

 $<sup>\</sup>overline{(')}$  For the purposes of determining the percentage weight of poultry meat, the weight of any bones is to be disregarded. (<sup>2</sup>) WTO tariff quota.

1         2         3         4           1602 49 90         Other	CN code	Description	Conventional rate of duty (%)	Supplementary unit
1602 50       - Of bovine animals:       303.4 $\notin$ 1602 50 10       - Uncooked; mixtures of cooked meat or offal and uncooked       303.4 $\notin$ 1602 50 31       Conned beef, in airtight containers       16.6         1602 50 95       Other       16.6         1602 50 90       - Other, including preparations of blood of any animal:       16.6         1602 90       - Other, including preparations of blood of any animal:       16.6         1602 90 10       - Preparations of blood of any animal       16.6         1602 90 31       O figram or rabbit       10.9         Other:       -       0.9         1602 90 51       Containing meat or meat offal of domestic swine       85.7 $\notin$ 100 kg/         Other:       -       -       -         Other:       -       -       -         1602 90 51       Containing bovine meat or offal:       10.9       -         1602 90 61       Uncocked; mixtures of cooked meat or offal and uncocked	1	2	3	4
1602 50 10Uncooked: mixtures of cooked meat or offal and uncooked meat or offal	1602 49 90	– – – Other	10,9	—
meat or offal       100 kg/net         - Other:       1602 50 31         1602 50 95       Corned beef, in airtight containers       16.6         1602 50 95       Other       16.6         1602 90       Other, including preparations of blood of any animal:       16.6         1602 90       - Preparations of blood of any animal       16.6         1602 90 10       - Preparations of blood of any animal       16.6         Other:       Other:       10.9         1602 90 31       Other:       10.9         Other:       Other:       10.9         Other:       Other:       10.9         Other:       Other:       100 kg/net         Other:       Other:       100 kg/net         1602 90 61       Uncooked; mixtures of cooked meat or offal and uncooked meat or offal       303,4 €         1602 90 61       Other:       16.6       100 kg/net         1602 90 91       Other:       12.8       100 kg/net         1602 90 92       Other:       12.8       16.6         1602 90 93       Other:       12.8       16.6         1602 90 99       Other       16.6       16.6	1602 50	– Of bovine animals:		
1602 50 31       Corned beef, in airtight containers       16,6         1602 50 95       Other       16,6         1602 90       Other, including preparations of blood of any animal:       16,6         1602 90 10       - Preparations of blood of any animal:       16,6         1602 90 31       Other:       10,9         1602 90 31       Other:       10,9         Other:       10,9       -         1602 90 51       Containing meat or meat offal of domestic swine       85.7       €100 kg/         Other:       Other:       100 kg/net       -         1602 90 61       Other:       100 kg/net       -         1602 90 61	1602 50 10		,	—
1602 50 95 $  -$ Other1602 90 $-$ Other, including preparations of blood of any animal: $16,6$ 1602 90 10 $ -$ Preparations of blood of any animal: $16,6$ $ -$ Other: $10,9$ $-$ 1602 90 31 $ -$ Other: $10,9$ $  -$ Other: $10,9$ $  -$ Other:1602 90 51 $  -$ Containing meat or meat offal of domestic swine $85,7$ $C100 kg/$ $   -$ Other: $   -$ Other: $10,9$ $   -$ Other: $10,9$ $   -$ Other: $10,9$ $   -$ Other: $10,9$ $    -$ Other: $10,9$ $ 1602 90 91$ $    10,6$ $      1602 90 91$ $     1602 90 95$ $     1602 90 99$ $     1602 90 99$ $     1602 90 99$ $     1602 90 99$ $     1603 000$ $     1603 000 10$ $  -$		– – Other:		
1602 90- Other, including preparations of blood of any animal:16,61602 90 10 Preparations of blood of any animal.16,6 Other:10,91602 90 31 Of game or rabbit	1602 50 31	– – – Corned beef, in airtight containers	16,6	—
1602 90 10       -       -       Preparations of blood of any animal	1602 50 95	– – – Other	16,6	—
- - Other: $10.9$ $1602 90 31$ $-$ - Of game or rabbit $10.9$ $-$ - Other: $10.9$ $1602 90 51$ $-$ Containing meat or meat offal of domestic swine $85,7$ $C100 kg/$ $-$ Other: $1602 90 61$ $-$ Other: $1602 90 69$ $-$ Other: $1602 90 69$ $-$ Other: $1602 90 69$ $-$ Other: $1602 90 99$ $-$ Of sheep $-$ Other: $1602 90 95$ $-$ Of goats $16,6$ $ 1602 90 99$ $-$ Of goats $16,6$ $ 1603 00$ Extracts and juices of meat, fish or crustaceans, molluses or other aquatic invertebrates: $1603 000$ $-$ In immediate packings of a net content of 1 kg or less $1604 00$ Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: $-$ Fish, whole or in pieces, but not minced: $1604 112$ $-$ - Fillets, raw, merely coated with batter or breadcrumbs, 	1602 90	- Other, including preparations of blood of any animal:		
$1602 \ 90 \ 31$ Of game or rabbit $10.9$ - $-$ - Other: Other: $85.7 \ \mbox{fluo} \ \mbox{kg/} \ \mbox{net}$ $-$ Other: $-$ Other: Other: $303.4 \ \mbox{ef}$	1602 90 10	Preparations of blood of any animal	16,6	—
1602 90 51 $   -$ <		– – Other:		
1602 90 51 $$ Containing meat or meat offal of domestic swine85,7 $\notin$ 100 kg/ net $$ Other: $$ Containing bovine meat or offal:303,4 $\notin$ 100 kg/net1602 90 61 $$ Uncooked; mixtures of cooked meat or offal and uncooked meat or offal303,4 $\notin$ 100 kg/net1602 90 69 $$ Other16,6 $$ Other:16,61602 90 91 $$ Other1602 90 95 $$ Other1603 00Extracts and juices of meat, fish or crustaceans, molluses or other aquatic invertebrates:1603 00 10 $-$ In immediate packings of a net content of 1 kg or less1603 00 80 $-$ OtherPrepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: $$ Fish, whole or in pieces, but not minced:1604 11 00 $$ Salmon $$ Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen $$ Other:1604 12 91 $$ In airtight containers	1602 90 31	– – – Of game or rabbit	10,9	—
net $ 0$ Other: $ 0$ Containing bovine meat or offal: $1602 90 61$ $ 0$ Uncooked; mixtures of cooked meat or offal and uncooked meat or offal		– – – Other:		
$$ Containing bovine meat or offal: $303.4 \notin  1602 90 61$ $$ Uncooked; mixtures of cooked meat or offal and uncooked meat or offal $303.4 \notin  1602 90 90$ $$ Other $16,6$ $$ Other: $16,6$ $1602 90 91$ $$ Of sheep $12,8$ $1602 90 91$ $$ Of sheep $12,8$ $1602 90 95$ $$ Of goats $16,6$ $1602 90 95$ $$ Of goats $16,6$ $1602 90 99$ $$ Ofther $16,6$ $1603 00$ Extracts and juices of meat, fish or crustaceans, molluses or other aquatic invertebrates: $16,6$ $1603 00$ $-$ In immediate packings of a net content of 1 kg or less $12,8$ $1603 00 80$ $-$ OtherFree $1604$ Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: $-$ Fish, whole or in pieces, but not minced: $5,5$ $1604 11 00$ $-$ Salmon $5,5$ $ 1604 12 10$ $$ Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen $15$ $$ Other: $ 20$ $-$	1602 90 51	Containing meat or meat offal of domestic swine	-	—
1602 90 61 $$ Uncooked; mixtures of cooked meat or offal and uncooked meat or offal		– – – – Other:		
uncooked meat or offal       100 kg/net         1602 90 69 $ $		– – – – Containing bovine meat or offal:		
0 Other:       1602 90 91 $ 0$ of sheep       12.8 $-$ 1602 90 95 $ 0$ of goats       16.6 $-$ 1602 90 95 $ 0$ of goats       16.6 $-$ 1602 90 99 $ 0$ other       16.6 $-$ 1603 00       Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:       16.6 $-$ 1603 00 10 $-$ In immediate packings of a net content of 1 kg or less       12.8 $-$ 1603 00 80 $-$ Other       Free $-$ 1604       Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: $-$ Fish, whole or in pieces, but not minced:         1604 11 00 $-$ Salmon	1602 90 61		,	—
1602 90 91	1602 90 69	– – – – – Other	16,6	—
1602 90 95 $$ $$ $$ $$ $$ $$ $$ $$ $$ $$ $$ $$ $$ $$ $$ $$ $$ $$		– – – – Other:		
1602 90 99 $$ Other16,61603 00Extracts and juices of meat, fish or crustaceans, molluses or other aquatic invertebrates:16,61603 00 10- In immediate packings of a net content of 1 kg or less12,81603 00 80- OtherFree1604Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: - Fish, whole or in pieces, but not minced:5,51604 11 00- Salmon	1602 90 91	– – – – – Of sheep	12,8	—
1603 00Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:12,81603 00 10- In immediate packings of a net content of 1 kg or less12,81603 00 80- OtherFree1604Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: - Fish, whole or in pieces, but not minced:Free1604 11 00- Salmon	1602 90 95	– – – – – Of goats	16,6	—
other aquatic invertebrates:1603 00 10- In immediate packings of a net content of 1 kg or less12,81603 00 80- OtherFree1604Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: - Fish, whole or in pieces, but not minced:Free1604 11 00- Salmon	1602 90 99	– – – – – Other	16,6	—
1603 00 80- Other Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: - Fish, whole or in pieces, but not minced:Free1604 11 00 Salmon $5,5$ 1604 12 Herring: whether or not pre-fried in oil, frozen151604 12 91 In airtight containers20	1603 00			
1604Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: - Fish, whole or in pieces, but not minced:1604 11 00 Salmon	1603 00 10	- In immediate packings of a net content of 1 kg or less	12,8	—
prepared from fish eggs:       - Fish, whole or in pieces, but not minced:         1604 11 00       Salmon	1603 00 80	– Other	Free	—
1604 11 00       Salmon       5,5       -         1604 12       Herring:       -       -         1604 12 10       Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen       15       -         Other:       -       -       -       -       -         1604 12 91       In airtight containers       20       -	1604			
1604 12       Herring:         1604 12 10       Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen         1604 12 91       Other:         1604 12 91       In airtight containers		- Fish, whole or in pieces, but not minced:		
1604 12 10       Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen       15       -         Other:       Other:       20       -	1604 11 00	– – Salmon	5,5	—
whether or not pre-fried in oil, frozen           Other:           1604 12 91           In airtight containers           20	1604 12	– – Herring:		
<b>1604 12 91</b> In airtight containers 20 -	1604 12 10		15	—
		– – – Other:		
1604 12 99         Other         20	1604 12 91	– – – In airtight containers	20	—
	1604 12 99	– – – – Other	20	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1604 13	– – Sardines, sardinella and brisling or sprats:		
	– – – Sardines:		
1604 13 11	– – – – In olive oil	12,5	—
1604 13 19	– – – – Other	12,5	—
1604 13 90	– – – Other	12,5	—
1604 14	Tuna, skipjack and bonito (Sarda spp.):		
	– – – Tuna and skipjack:		
	– – – – Skipjack:		
1604 14 21	– – – – In vegetable oil	24	—
	– – – – – Other:		
1604 14 26	– – – – – Fillets known as 'loins'	24	—
1604 14 28	– – – – – Other	24	—
	– – – – Yellowfin tuna (Thunnus albacares):		
1604 14 31	– – – – – In vegetable oil	24	—
	– – – – – Other:		
1604 14 36	– – – – – – Fillets known as 'loins'	24	—
1604 14 38	– – – – – Other	24	—
	– – – – Other:		
1604 14 41	– – – – In vegetable oil	24	—
	– – – – – Other:		
1604 14 46	– – – – – Fillets known as 'loins'	24	—
1604 14 48	– – – – – Other	24	—
1604 14 90	– – – Bonito (Sarda spp.)	25	—
1604 15	– – Mackerel:		
	Of the species Scomber scombrus and Scomber japonicus:		
1604 15 11	– – – – Fillets	25	—
1604 15 19	– – – – Other	25	—
1604 15 90	Of the species Scomber australasicus	20	—
1604 16 00	– – Anchovies	25	—
1604 17 00	– – Eels	20	—
1604 18 00	– – Shark fins	20	—
1604 19	– – Other:		
1604 19 10	Salmonidae, other than salmon	7	—
	<ul> <li>– – Fish of the genus <i>Euthynnus</i>, other than skipjack (<i>Euthynnus</i> (<i>Katsuwonus</i>) pelamis):</li> </ul>		
1604 19 31	– – – – Fillets known as 'loins'	24	—
1604 19 39	– – – – Other	24	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1604 19 50	Fish of the species Orcynopsis unicolor	12,5	_
	– – – Other:		
1604 19 91	Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	7,5	—
	– – – – Other:		
1604 19 92	– – – – Cod (Gadus morhua, Gadus ogac, Gadus macrocep- halus)	20	—
1604 19 93	– – – – – Coalfish (Pollachius virens)	20	—
1604 19 94	– – – – Hake (Merluccius spp., Urophycis spp.)	20	_
1604 19 95	<ul> <li>– – – – Alaska pollock (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)</li> </ul>	20	—
1604 19 97	– – – – Other	20	—
1604 20	- Other prepared or preserved fish:		
1604 20 05	– – Preparations of surimi	20	—
	– – Other:		
1604 20 10	– – – Of salmon	5,5	—
1604 20 30	Of Salmonidae, other than salmon	7	—
1604 20 40	– – – Of anchovies	25	_
1604 20 50	Of sardines, bonito, mackerel of the species Scomber scombrus and Scomber japonicus, fish of the species Orcy- nopsis unicolor	25 ( <sup>1</sup> )	—
1604 20 70	Of tuna, skipjack or other fish of the genus Euthynnus	24 (1)	_
1604 20 90	– – – Of other fish	14	—
	- Caviar and caviar substitutes:		
1604 31 00	– – Caviar	20	—
1604 32 00	– – Caviar substitutes	20	—
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605 10 00	– Crab	8	—
	– Shrimps and prawns:		
1605 21	– – Not in airtight containers:		
1605 21 10	<ul> <li>– – In immediate packings of a net content not exceeding</li> <li>2 kg</li> </ul>	20 (1)	_
1605 21 90	– – – Other	20 (1)	—
1605 29 00	– – Other	20 (1)	—

 $\overline{(^1)}$  WTO tariff quota.

|--|

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1605 30	– Lobster:		
1605 30 10	<ul> <li>– Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces (<sup>1</sup>)</li> </ul>	Free	—
1605 30 90	– – Other	20	—
1605 40 00	– Other crustaceans	20 (2)	—
	– Molluscs:		
1605 51 00	– – Oysters	20	—
1605 52 00	– – Scallops, including queen scallops	20	—
1605 53	– – Mussels:		
1605 53 10	– – – In airtight containers	20	—
1605 53 90	– – – Other	20	—
1605 54 00	– – Cuttlefish and squid	20	—
1605 55 00	– – Octopus	20	—
1605 56 00	– – Clams, cockles and arkshells	20	—
1605 57 00	– – Abalone	20	—
1605 58 00	– – Snails, other than sea snails	20	—
1605 59 00	– – Other	20	—
	– Other aquatic invertebrates:		
1605 61 00	– – Sea cucumbers	26	—
1605 62 00	– – Sea urchins	26	—
1605 63 00	– – Jellyfish	26	—
1605 69 00	– – Other	26	—

 <sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).
 (<sup>2</sup>) WTO tariff quota.

#### CHAPTER 17

#### SUGARS AND SUGAR CONFECTIONERY

#### Note

- 1. This chapter does not cover:
  - (a) sugar confectionery containing cocoa (heading 1806);
  - (b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
  - (c) medicaments or other products of Chapter 30.

#### Subheading notes

- 1. For the purposes of subheadings 1701 12, 1701 13 and 1701 14, 'raw sugar' means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99,5°.
- 2. Subheading 1701 13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

#### **Additional notes**

- 1. For the purposes of subheadings 1701 12 10, 1701 12 90, 1701 13 10, 1701 13 90, 1701 14 10 and 1701 14 90, 'raw sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, less than 99,5 % by weight of sucrose determined by the polarimetric method.
- 2. The duty applicable to raw sugar of subheadings 1701 12 10, 1701 13 10 and 1701 14 10 whose yield established according to part B(III) of Annex III to Regulation (EU) No 1308/2013 of the European Parliament and of the Council (OJ L 347, 20.12.2013, p. 671) differs from 92 % is fixed in the following manner:

the relevant rate is multiplied by a correcting coefficient obtained by dividing the percentage yield established according to the above provisions by 92.

- 3. For the purposes of subheading 1701 99 10, 'white sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, 99,5 % or more by weight of sucrose, determined by the polarimetric method.
- 4. For products of subheadings 1702 20 10, 1702 60 95 and 1702 90 71, the sugar content (sucrose, fructose, glucose and maltose, where the fructose and glucose are expressed in sucrose equivalent) is to be determined by applying the high performance liquid chromatography method (the "HPLC method"), using the following formula:

S + 0.95 x (F + G) + M

where:

"S" is the sucrose content determined by the HPLC method;

"F" is the fructose content determined by the HPLC method;

"G" is the glucose content determined by the HPLC method;

"M" is the maltose content determined by the HPLC method.

For products of subheadings 1702 60 80, 1702 90 80 and 1702 90 95, the sucrose content, including other sugars expressed as sucrose, is to be determined by the refractometry method (expressed in degrees Brix in accordance with the Annex to Commission Implementing Regulation (EU) No 974/2014 (<sup>1</sup>)). For products of subheadings 1702 60 80 and 1702 90 80, the conversion of the results into sucrose equivalent is to be obtained by multiplying the degrees Brix by the coefficient 0,95.

5. For the purposes of subheadings 1702 30 10, 1702 40 10, 1702 60 10 and 1702 90 30, the term 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10 % fructose.

For products of those subheadings, the sucrose content, including other sugars expressed as sucrose, is to be determined by the refractometry method (expressed in degrees Brix in accordance with the Annex to Implementing Regulation (EU) No 974/2014).

- 6. 'Inulin syrup' means:
  - (a) for the purposes of subheading 1702 60 80, the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state more than 50 % fructose in free form or as sucrose;
  - (b) for the purposes of subheading 1702 90 80, the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state at least 10 % but not more than 50 % of fructose in free form or as sucrose.

The quantity of 'fructose in free form or as sucrose' shall be determined using the formula F + 0.5 S/0.95 calculated on the dry matter, where "F" is the fructose content and "S" is the sucrose content, as determined by the High Performance Liquid Chromatography method.

- 7. When imported in the form of an assortment, goods of subheading 1704 90 are subject to an agricultural component (EA) fixed according to the average content in milkfats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.
- 8. Throughout the nomenclature, mixtures of sugar with small amounts of other substances are classified in Chapter 17, unless they have the character of a preparation classified elsewhere.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1701	Cane or beet sugar and chemically pure sucrose, in solid form:		
	<ul> <li>Raw sugar not containing added flavouring or colouring matter:</li> </ul>		
1701 12	– – Beet sugar:		
1701 12 10	– – – For refining ( <sup>2</sup> )	33,9 €100 kg/ net ( <sup>3</sup> ) ( <sup>4</sup> )	—
1701 12 90	– – – Other	41,9 €100 kg/ net ( <sup>4</sup> )	—

<sup>(1)</sup> Commission Implementing Regulation (EU) No 974/2014 of 11 September 2014 laying down the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature (OJ L 274, 16.9.2014, p. 6).

(3) This rate applies to raw sugar with a yield of 92 %.

<sup>(2)</sup> Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

<sup>(4)</sup> WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1701 13	Cane sugar specified in subheading note 2 to this chapter:		
1701 13 10	– – – For refining ( <sup>1</sup> )	33,9 €100 kg/ net (²) (³)	—
1701 13 90	– – – Other	41,9 €100 kg/ net ( <sup>3</sup> )	—
1701 14	– – Other cane sugar:		
1701 14 10	– – – For refining ( <sup>1</sup> )	33,9 €100 kg/ net ( <sup>2</sup> ) ( <sup>3</sup> )	—
1701 14 90	– – – Other	41,9 €100 kg/ net ( <sup>3</sup> )	_
	– Other:		
1701 91 00	Containing added flavouring or colouring matter	41,9 €100 kg/ net ( <sup>3</sup> )	—
1701 99	– – Other:		
1701 99 10	– – – White sugar	41,9 €100 kg/ net ( <sup>3</sup> )	_
1701 99 90	– – – Other	41,9 €100 kg/ net ( <sup>3</sup> )	—
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Lactose and lactose syrup:		
1702 11 00	<ul> <li>– Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter</li> </ul>	14 €100 kg/ net	—
1702 19 00	– – Other	14 €100 kg/ net	—
1702 20	- Maple sugar and maple syrup:		
1702 20 10	<ul> <li>– Maple sugar in solid form, containing added flavouring or colouring matter</li> </ul>	0,4 €100 kg/ net ( <sup>4</sup> )	—
1702 20 90	– – Other	8	—
1702 30	<ul> <li>Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:</li> </ul>		
1702 30 10	– – Isoglucose	50,7 €100 kg/ net mas	—
	– – Other:		
1702 30 50	In the form of white crystalline powder, whether or not agglomerated	26,8 €100 kg/ net	—
1702 30 90	– – – Other	20 €100 kg/ net	—

 <sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).
 (<sup>2</sup>) This rate applies to raw sugar with a yield of 92 %.

 <sup>(&</sup>lt;sup>3</sup>) WTO tariff quota.
 (<sup>4</sup>) Per 1 % of sucrose by weight, including other sugars expressed as sucrose (see additional note 4 (CN)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1702 40	<ul> <li>Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:</li> </ul>		
1702 40 10	– – Isoglucose	50,7 €/100 kg/ net mas	—
1702 40 90	– – Other	20 €100 kg/ net	—
1702 50 00	– Chemically pure fructose	16 + 50,7 € 100 kg/net mas ( <sup>1</sup> )	_
1702 60	<ul> <li>Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:</li> </ul>		
1702 60 10	– – Isoglucose	50,7 €100 kg/ net mas	—
1702 60 80	– – Inulin syrup	0,4 €100 kg/ net ( <sup>2</sup> )	_
1702 60 95	– – Other	0,4 €100 kg/ net ( <sup>2</sup> )	_
1702 90	<ul> <li>Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:</li> </ul>		
1702 90 10	Chemically pure maltose	12,8	—
1702 90 30	– – Isoglucose	50,7 €100 kg/ net mas	—
1702 90 50	Maltodextrine and maltodextrine syrup	20 €100 kg/ net	—
	– – Caramel:		
1702 90 71	Containing 50 % or more by weight of sucrose in the dry matter	0,4 €100 kg/ net ( <sup>2</sup> )	_
	– – – Other:		
1702 90 75	- $ -$ In the form of powder, whether or not agglomerated	27,7 €100 kg/ net	—
1702 90 79	– – – – Other	19,2 €100 kg/ net	_
1702 90 80	– – Inulin syrup	0,4 €100 kg/ net ( <sup>2</sup> )	—
1702 90 95	– – Other	0,4 €100 kg/ net ( <sup>2</sup> )	—
1703	Molasses resulting from the extraction or refining of sugar:		
1703 10 00	– Cane molasses	0,35 €100 kg/ net	_

(<sup>1</sup>) WTO tariff quota.
 (<sup>2</sup>) Per 1 % of sucrose by weight, including other sugars expressed as sucrose (see additional note 4 (CN)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1703 90 00	– Other	0,35 €100 kg/ net	_
1704	Sugar confectionery (including white chocolate), not containing cocoa:		
1704 10	- Chewing gum, whether or not sugar-coated:		
1704 10 10	<ul> <li>- Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose)</li> </ul>	6,2 + 27,1 € 100 kg/net MAX 17,9	_
1704 10 90	<ul> <li>– Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)</li> </ul>	6,3 + 30,9 € 100 kg/net MAX 18,2	—
1704 90	– Other:		
1704 90 10	<ul> <li>– Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances</li> </ul>	13,4	—
1704 90 30	– – White chocolate	9,1 + 45,1 € 100 kg/net MAX 18,9 + 16,5 € 100 kg/net	_
	– – Other:		
1704 90 51	<ul> <li>– – Pastes, including marzipan, in immediate packings of a net content of 1 kg or more</li> </ul>	(9 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> )	—
1704 90 55	– – – Throat pastilles and cough drops	(9 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> )	—
1704 90 61	– – – Sugar-coated (panned) goods	(9 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> )	—
	– – – Other:		
1704 90 65	Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery	(9 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> )	_
1704 90 71	– – – – Boiled sweets, whether or not filled	(9 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> )	—
1704 90 75	Toffees, caramels and similar sweets	(9 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> )	—
	– – – – Other:		
1704 90 81	– – – – Compressed tablets	(9 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> )	—
1704 90 99	– – – – – Other	(9 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> )	—

#### CHAPTER 18

### COCOA AND COCOA PREPARATIONS

### Notes

- 1. This chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
- 2. Heading 1806 includes sugar confectionery containing cocoa and, subject to note 1 to this chapter, other food preparations containing cocoa.

### Additional notes

- 1. When imported in the form of an assortment, goods of subheadings 1806 20, 1806 31, 1806 32 and 1806 90 are subject to an agricultural component (EA) fixed according to the average content in milkfats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.
- 2. Subheadings 1806 90 11 and 1806 90 19 do not cover chocolates made entirely of one type of chocolate.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1801 00 00	Cocoa beans, whole or broken, raw or roasted	Free	_
1802 00 00	Cocoa shells, husks, skins and other cocoa waste	Free	—
1803	Cocoa paste, whether or not defatted:		
1803 10 00	– Not defatted	9,6	_
1803 20 00	– Wholly or partly defatted	9,6	_
1804 00 00	Cocoa butter, fat and oil	7,7	_
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	8	—
1806	Chocolate and other food preparations containing cocoa:		
1806 10	<ul> <li>Cocoa powder, containing added sugar or other sweetening matter:</li> </ul>		
1806 10 15	<ul> <li>– Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose</li> </ul>	8	_
1806 10 20	<ul> <li>– Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isog- lucose expressed as sucrose</li> </ul>	8 + 25,2 € 100 kg/net ( <sup>1</sup> )	_
1806 10 30	<ul> <li>– Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isog- lucose expressed as sucrose</li> </ul>	8 + 31,4 € 100 kg/net ( <sup>1</sup> )	_
1806 10 90	<ul> <li>– Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose</li> </ul>	8 + 41,9 € 100 kg/net ( <sup>1</sup> )	_

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1806 20	<ul> <li>Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:</li> </ul>		
1806 20 10	<ul> <li>Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milkfat</li> </ul>	(8,3 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> ) ( <sup>2</sup> )	_
1806 20 30	<ul> <li>– Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milkfat</li> </ul>	(8,3 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> ) ( <sup>2</sup> )	
	– – Other:		
1806 20 50	– – – Containing 18 % or more by weight of cocoa butter	(8,3 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> ) ( <sup>2</sup> )	_
1806 20 70	– – – Chocolate milk crumb		_
1806 20 80	– – – Chocolate flavour coating	(8,3 + EA) MAX	_
		(18,7 + AD S/Z) (1) (2)	
1806 20 95	– – – Other	(8,3 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> ) ( <sup>2</sup> )	
	- Other, in blocks, slabs or bars:	2)()()	
1806 31 00	– – Filled	(8,3 + EA) MAX (18,7 + AD S/	_
1806 32	– – Not filled:	(10,7 + 112)  by Z) (1) (2)	
1806 32 10	With added cereal, fruit or nuts	(8,3 + EA)	_
1000 52 10		MAX (18,7 + AD S/	
1806 32 90	– – – Other	$Z(^{1})(^{2})$ (8,3 + EA)	_
1000 52 70		$\frac{(8,3 + LA)}{MAX}$ (18,7 + AD S/ Z) ( <sup>1</sup> ) ( <sup>2</sup> )	
1806 90	– Other:	,,,,,,,	
	Chocolate and chocolate products:		
	Chocolates (including pralines), whether or not filled:		
1806 90 11	– – – – Containing alcohol	(8,3 + EA) MAX	_
		$\begin{array}{c} \text{MAA} \\ (18,7 + \text{AD S} / \text{Z}) (^1) (^2) \end{array}$	
1806 90 19	– – – – Other	(8,3 + EA) MAX	_
		(18,7 + AD S/Z) (1) (2)	
1007 00 21	Other:		
1806 90 31	– – – – Filled	(8,3 + EA) MAX (18,7 + AD S/	
		Z) ( <sup>1</sup> ) ( <sup>2</sup> )	

(<sup>1</sup>) See Annex 1.
(<sup>2</sup>) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1806 90 39	– – – – Not filled	(8,3 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> ) ( <sup>2</sup> )	_
1806 90 50	<ul> <li>– Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa</li> </ul>	(8,3 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> ) ( <sup>2</sup> )	_
1806 90 60	– – Spreads containing cocoa	(8,3 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> ) ( <sup>2</sup> )	_
1806 90 70	– – Preparations containing cocoa for making beverages	(8,3 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> ) ( <sup>2</sup> )	_
1806 90 90	– – Other	(8,3 + EA) MAX (18,7 + AD S/ Z) ( <sup>1</sup> ) ( <sup>2</sup> )	_

<sup>(&</sup>lt;sup>1</sup>) See Annex 1.
(<sup>2</sup>) WTO tariff quota.

#### CHAPTER 19

### PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

## Notes

- 1. This chapter does not cover:
  - (a) except in the case of stuffed products of heading 1902, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or
  - (c) medicaments or other products of Chapter 30.
- 2. For the purposes of heading 1901:
  - (a) the term 'groats' means cereal groats of Chapter 11;
  - (b) the terms 'flour' and 'meal' mean:
    - (1) cereal flour and meal of Chapter 11, and
    - (2) flour, meal and powder of vegetable origin of any chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).
- 3. Heading 1904 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).
- 4. For the purposes of heading 1904, the expression 'otherwise prepared' means prepared or processed to an extent beyond that provided for in the headings of or notes to Chapter 10 or 11.

#### **Additional notes**

- 1. Goods of subheadings 1905 31, 1905 32, 1905 40 and 1905 90, presented in the form of an assortment, are subject to an agricultural component (EA) fixed according to the average content in milkfats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.
- 2. The expression 'sweet biscuits' in subheading 1905 31 applies only to products having a water content of not more than 12 % by weight and a fat content of not more than 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents).
- 3. Subheading 1905 90 20 covers only dry and brittle products.
- 4. Food preparations of flour, groats, meal, starch or malt extract of heading 1901 as well as those of goods of headings 0401 to 0404 presented in measured doses, such as capsules, tablets, pastilles and pills intended for use as food supplements, are excluded from classification under heading 1901. The essential character of a food supplement is not only given by its ingredients, but also by its specific form of presentation revealing its function as a food supplement, since it determines the dosage, the way in which it is absorbed and the place where it is supposed to become active. Such food preparations are to be classified under heading 2106 insofar as they are not specified or included elsewhere.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
1901 10 00	- Preparations suitable for infants or young children, put up for retail sale	7,6 + EA ( <sup>1</sup> )	_
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	7,6 + EA ( <sup>1</sup> )	_
1901 90	– Other:		
	– – Malt extract:		
1901 90 11	With a dry extract content of 90 % or more by weight	5,1 + 18 € 100 kg/net	_
1901 90 19	– – – Other	5,1 + 14,7 € 100 kg/net	_
	– – Other:		
1901 90 91	<ul> <li> Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404</li> </ul>	12,8	_
1901 90 99	– – – Other	$7,6 + EA(^1)(^2)$	_
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	- Uncooked pasta, not stuffed or otherwise prepared:		
1902 11 00	– – Containing eggs	7,7 + 24,6 € 100 kg/net ( <sup>2</sup> )	—
1902 19	– – Other:		
1902 19 10	Containing no common wheat flour or meal	7,7 + 24,6 € 100 kg/net ( $^{2}$ )	_
1902 19 90	– – – Other	7,7 + 21,1 € 100 kg/net ( <sup>2</sup> )	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared:		
1902 20 10	<ul> <li>Containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates</li> </ul>	8,5	_
1902 20 30	<ul> <li>Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin</li> </ul>	54,3 €100 kg/ net	_
	– – Other:		
1902 20 91	– – – Cooked	$8,3 + 6,1 \notin 100 \text{ kg/net}(^1)$	_
1902 20 99	– – – Other	8,3 + 17,1 € 100 kg/net ( <sup>1</sup> )	_
1902 30	– Other pasta:		
1902 30 10	– – Dried	6,4 + 24,6 € 100 kg/net ( <sup>1</sup> )	_
1902 30 90	– – Other	6,4 + 9,7 € 100 kg/net ( <sup>1</sup> )	_
1902 40	– Couscous:		
1902 40 10	– – Unprepared	7,7 + 24,6 € 100 kg/net ( <sup>1</sup> )	—
1902 40 90	– – Other	6,4 + 9,7 € 100 kg/net ( <sup>1</sup> )	_
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	6,4 + 15,1 € 100 kg/net ( <sup>1</sup> )	_
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:		
1904 10	<ul> <li>Prepared foods obtained by the swelling or roasting of cereals or cereal products:</li> </ul>		
1904 10 10	– – Obtained from maize	3,8 + 20 € 100 kg/net	_
1904 10 30	– – Obtained from rice	5,1 + 46 € 100 kg/net	_
1904 10 90	– – Other	5,1 + 33,6 € 100 kg/net	_
1904 20	<ul> <li>Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:</li> </ul>		
1904 20 10	<ul> <li>Preparation of the Müsli type based on unroasted cereal flakes</li> </ul>	$9 + EA(^2)$	_

(<sup>1</sup>) WTO tariff quota.(<sup>2</sup>) See Annex 1.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– – Other:		
1904 20 91	– – – Obtained from maize	3,8 + 20 € 100 kg/net	—
1904 20 95	– – – Obtained from rice	5,1 + 46 € 100 kg/net	—
1904 20 99	– – – Other	5,1 + 33,6 € 100 kg/net	—
1904 30 00	– Bulgur wheat	8,3 + 25,7 € 100 kg/net ( <sup>1</sup> )	—
1904 90	– Other:		
1904 90 10	– – Obtained from rice	8,3 + 46 € 100 kg/net	_
1904 90 80	– – Other	8,3 + 25,7 € 100 kg/net ( <sup>1</sup> )	_
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
1905 10 00	– Crispbread	5,8 + 13 € 100 kg/net	—
1905 20	- Gingerbread and the like:		
1905 20 10	<ul> <li>– Containing by weight less than 30 % of sucrose (including invert sugar expressed as sucrose)</li> </ul>	9,4 + 18,3 € 100 kg/net	_
1905 20 30	<ul> <li>- Containing by weight 30 % or more but less than 50 % of sucrose (including invert sugar expessed as sucrose)</li> </ul>	9,8 + 24,6 € 100 kg/net	—
1905 20 90	<ul> <li>– Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose)</li> </ul>	10,1 + 31,4 € 100 kg/net	_
	- Sweet biscuits; waffles and wafers:		
1905 31	– – Sweet biscuits:		
	<ul> <li>– – Completely or partially coated or covered with chocolate or other preparations containing cocoa:</li> </ul>		
1905 31 11	– – – In immediate packings of a net content not exceeding 85 g	(9 + EA) MAX (24,2 + AD S/ Z) ( <sup>2</sup> )	—
1905 31 19	– – – – Other	(9 + EA) MAX (24,2 + AD S/ Z) ( <sup>2</sup> )	—
	– – – Other:		

(<sup>1</sup>) WTO tariff quota.(<sup>2</sup>) See Annex 1.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1905 31 30	Containing 8 % or more by weight of milkfats	(9 + EA) MAX (24,2 + AD S/ Z) ( <sup>1</sup> )	
	– – – – Other:		
1905 31 91	– – – – Sandwich biscuits	(9 + EA) MAX (24,2 + AD S/ Z) ( <sup>1</sup> )	—
1905 31 99	– – – – Other	(9 + EA) MAX (24,2 + AD S/ Z) ( <sup>1</sup> )	_
1905 32	– – Waffles and wafers:		
1905 32 05	– – – With a water content exceeding 10 % by weight	(9 + EA) MAX (20,7 + AD F/ M) ( <sup>1</sup> )	_
	– – – Other:		
	Completely or partially coated or covered with chocolate or other preparations containing cocoa:		
1905 32 11	In immediate packings of a net content not exceeding 85 g	(9 + EA) MAX (24,2 + AD S/ Z) ( <sup>1</sup> )	_
1905 32 19	– – – – Other	(9 + EA) MAX (24,2 + AD S/ Z) ( <sup>1</sup> )	—
	– – – – Other:		
1905 32 91	Salted, whether or not filled	(9 + EA) MAX (20,7 + AD F/ M) ( <sup>1</sup> )	—
1905 32 99	– – – – Other	(9 + EA) MAX (24,2 + AD S/ Z) ( <sup>1</sup> )	_
1905 40	- Rusks, toasted bread and similar toasted products:		
1905 40 10	– – Rusks	9,7 + EA ( <sup>1</sup> )	—
1905 40 90	– – Other	9,7 + EA ( <sup>1</sup> )	—
1905 90	– Other:		
1905 90 10	– – Matzos	3,8 + 15,9 € 100 kg/net	—
1905 90 20	<ul> <li>– Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</li> </ul>	4,5 + 60,5 € 100 kg/net ( <sup>2</sup> )	_
	– – Other:		
1905 90 30	<ul> <li>– – Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat</li> </ul>	9,7 + EA ( <sup>1</sup> )	—

(<sup>1</sup>) See Annex 1.
(<sup>2</sup>) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1905 90 45	– – – Biscuits	(9 + EA) MAX (20,7 + AD F/ M) ( <sup>1</sup> )	—
1905 90 55	Extruded or expanded products, savoury or salted	(9 + EA) MAX (20,7 + AD F/ M) ( <sup>1</sup> )	—
	– – – Other:		
1905 90 70	Containing 5 % or more, by weight, of sucrose, invert sugar or isoglucose	(9 + EA) MAX (24,2 + AD S/ Z) ( <sup>1</sup> )	—
1905 90 80	– – – – Other	(9 + EA) MAX (20,7 + AD F/ M) ( <sup>1</sup> )	—

<sup>(&</sup>lt;sup>1</sup>) See Annex 1.

#### CHAPTER 20

#### PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

## Notes

- 1. This chapter does not cover:
  - (a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
  - (b) food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (c) bakers' wares and other products of heading 1905; or
  - (d) homogenised composite food preparations of heading 2104.
- 2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
- 3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in note 1(a).
- 4. Tomato juice, the dry weight content of which is 7 % or more, is to be classified in heading 2002.
- 5. For the purposes of heading 2007, the expression 'obtained by cooking' means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
- 6. For the purposes of heading 2009, the expression 'juices, unfermented and not containing added spirit' means juices of an alcoholic strength by volume (see note 2 to Chapter 22) not exceeding 0,5 % vol.

### Subheading notes

- 1. For the purposes of subheading 2005 10, the expression 'homogenised vegetables' means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005 10 takes precedence over all other subheadings of heading 2005.
- 2. For the purposes of subheading 2007 10, the expression 'homogenised preparations' means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007 10 takes precedence over all other subheadings of heading 2007.

3. For the purposes of subheadings 2009 12, 2009 21, 2009 31, 2009 41, 2009 61 and 2009 71, the expression 'Brix value' means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

#### **Additional notes**

- 1. For the purposes of heading 2001, vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid must have a content of free, volatile acid of 0,5 % by weight or more, expressed as acetic acid. In addition, mushrooms of subheading 2001 90 50 should not have a salt content exceeding 2,5 % by weight.
- 2. (a) The content of various sugars expressed as sucrose (sugar content) of products classified in this Chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Implementing Regulation (EU) No 974/2014 (<sup>1</sup>)) at a temperature of 20 °C and multiplied by one of the following factors:
  - 0,93 in respect of products of subheadings 2008 20 to 2008 80, 2008 93, 2008 97 and 2008 99;
  - 0,95 in respect of products of the other headings.

However, the content of various sugars expressed as sucrose (sugar content) of the following products classified in this Chapter:

- products manufactured on the basis of seaweed and other algae prepared or preserved by processes not provided for in Chapter 12;
- products manufactured on the basis of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content of heading 0714;
- products manufactured on the basis of vine leaves;

corresponds to the figure resulting from a calculation carried out on the basis of measurements which have been obtained applying the high performance liquid chromatography method (the "HPLC method"), using the following formula:

 $S + (G + F) \times 0.95;$ 

where:

- "S" is the sucrose content determined by the HPLC method;
- "F" is the fructose content determined by the HPLC method;
- "G" is the glucose content determined by the HPLC method.
- (b) The expression 'Brix value', mentioned in the subheadings of heading 2009, corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Commission Implementing Regulation (EU) No 974/2014 (<sup>1</sup>)) at a temperature of 20 °C.

<sup>(&</sup>lt;sup>1</sup>) Commission Implementing Regulation (EU) No 974/2014 of 11 September 2014 laying down the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature (OJ L 274, 16.9.2014, p. 6).

- 3. The products of subheadings 2008 20 to 2008 80, 2008 93, 2008 97 and 2008 99 are to be considered as containing added sugar when the 'sugar content' thereof exceeds by weight the percentages given hereunder, according to the kind of fruit or edible part of plant concerned:
  - pineapples and grapes: 13 %,
  - other fruits, including mixtures of fruit, and other edible parts of plants:
     9 %.
- 4. For the purposes of subheadings 2008 30 11 to 2008 30 39, 2008 40 11 to 2008 40 39, 2008 50 11 to 2008 50 59, 2008 60 11 to 2008 60 39, 2008 70 11 to 2008 70 59, 2008 80 11 to 2008 80 39, 2008 93 11 to 2008 93 29, 2008 97 12 to 2008 97 38 and 2008 99 11 to 2008 99 40, the following expressions have the meanings hereby assigned to them:
  - 'actual alcoholic strength by mass': the number of kilograms of pure alcohol contained in 100 kg of the product,
  - '% mas': the symbol for alcoholic strength by mass.
- 5. The following is to be applied to the products as they are presented:
  - (a) the added sugar content of products of heading 2009 corresponds to the 'sugar content' less the figures given hereunder, according to the kind of juice concerned:
    - lemon or tomato juice: 3,
    - grape juice: 15,
    - other fruit or vegetable juices, including mixtures of juices: 13.
  - (b) the fruit juices with added sugar, of a Brix value not exceeding 67 and containing less than 50 % by weight of fruit juice lose their original character of fruit juices of heading 2009.

Item (b) does not apply to concentrated natural fruit juices. Consequently, concentrated natural fruit juices are not excluded from heading 2009.

- 6. For the purposes of subheadings 2009 69 51 and 2009 69 71, 'concentrated grape juice (including grape must)' means grape juice (including grape must) for which the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Commission Implementing Regulation (EU) No 974/2014 (<sup>1</sup>)) at a temperature of 20 °C is not less than 50,9 %.
- 7. For the purposes of subheadings 2001 90 92, 2006 00 35, 2006 00 91, 2007 10 91, 2007 99 93, 2008 97 03, 2008 97 05, 2008 97 12, 2008 97 16, 2008 97 32, 2008 97 36, 2008 97 51, 2008 97 72, 2008 97 76, 2008 97 92, 2008 97 94, 2008 97 97, 2008 99 24, 2008 99 31, 2008 99 36, 2008 99 38, 2008 99 48, 2008 99 63, 2009 89 34, 2009 89 36, 2009 89 73, 2009 89 85, 2009 89 88, 2009 89 97, 2009 90 92, 2009 90 95 and 2009 90 97, 'tropical fruit' means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya.
- For the purposes of subheadings 2001 90 92, 2006 00 35, 2006 00 91, 2007 99 93, 2008 19 12, 2008 19 92, 2008 97 03, 2008 97 05, 2008 97 12, 2008 97 16, 2008 97 32, 2008 97 36, 2008 97 51, 2008 97 72, 2008 97 76, 2008 97 92, 2008 97 94 and 2008 97 97, 'tropical nuts' means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.

<sup>(&</sup>lt;sup>1</sup>) Commission Implementing Regulation (EU) No 974/2014 of 11 September 2014 laying down the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature (OJ L 274, 16.9.2014, p. 6).

9. Seaweeds and other algae prepared or preserved by processes not provided for in Chapter 12, such as cooking, roasting, seasoning or adding sugar, fall in Chapter 20 as preparations of other parts of plants. Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, are to be classified under heading 1212.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
2001 10 00	- Cucumbers and gherkins	17,6	kg/net eda
2001 90	– Other:		
2001 90 10	– – Mango chutney	Free	—
2001 90 20	<ul> <li>Fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentos</li> </ul>	5	_
2001 90 30	– – Sweetcorn (Zea mays var. saccharata)	5,1 + 9,4 € 100 kg/net ( <sup>1</sup> )	_
2001 90 40	<ul> <li>Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch</li> </ul>	8,3 + 3,8 € 100 kg/net ( <sup>1</sup> )	_
2001 90 50	– – Mushrooms	16	—
2001 90 65	– – Olives	16	—
2001 90 70	– – Sweet peppers	16	—
2001 90 92	Tropical fruit and tropical nuts; palm hearts	10	—
2001 90 97	– – Other	16	—
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
2002 10	- Tomatoes, whole or in pieces:		
2002 10 10	– – Peeled	14,4	—
2002 10 90	– – Other	14,4	—
2002 90	– Other:		
	With a dry matter content of less than 12 % by weight:		
2002 90 11	In immediate packings of a net content exceeding 1 kg	14,4	_
2002 90 19	In immediate packings of a net content not exceeding 1 kg	14,4	—
	<ul> <li>- With a dry matter content of not less than 12 % but not more than 30 % by weight:</li> </ul>		
2002 90 31	In immediate packings of a net content exceeding 1 kg	14,4	—
2002 90 39	<ul> <li>– – In immediate packings of a net content not exceeding</li> <li>1 kg</li> </ul>	14,4	—

<sup>(1)</sup> The specific amount is charged, as an autonomous measure, on the net drained weight.

CN code	Description	Conventional rate	Supplementary
	Description	of duty (%)	unit
1	2	3	4
	With a dry matter content of more than 30 % by weight:		
2002 90 91	– – In immediate packings of a net content exceeding 1 kg	14,4	—
2002 90 99	<ul> <li>– – In immediate packings of a net content not exceeding</li> <li>1 kg</li> </ul>	14,4	—
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:		
2003 10	- Mushrooms of the genus Agaricus:		
2003 10 20	Provisionally preserved, completely cooked	18,4 + 191 € 100 kg/net eda ( <sup>1</sup> )	kg/net eda
2003 10 30	– – Other	18,4 + 222 € 100 kg/net eda ( <sup>1</sup> )	kg/net eda
2003 90	– Other:		
2003 90 10	– – Truffles	14,4	—
2003 90 90	– – Other	18,4	—
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:		
2004 10	- Potatoes:		
2004 10 10	Cooked, not otherwise prepared	14,4	—
	– – Other:		
2004 10 91	– – – In the form of flour, meal or flakes	$7,6 + EA(^2)$	—
2004 10 99	– – – Other	17,6	—
2004 90	- Other vegetables and mixtures of vegetables:		
2004 90 10	– – Sweetcorn (Zea mays var. saccharata)	5,1 + 9,4 € 100 kg/net ( <sup>3</sup> )	_
2004 90 30	Sauerkraut, capers and olives	16	—
2004 90 50	<ul> <li>Peas (Pisum sativum) and immature beans of the species Phaseolus spp., in pod</li> </ul>	19,2	_
	– – Other, including mixtures:		
2004 90 91	Onions, cooked, not otherwise prepared	14,4	—
2004 90 98	– – – Other	17,6	—
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:		
2005 10 00	– Homogenised vegetables	17,6	—
2005 20	- Potatoes:		

<sup>(&</sup>lt;sup>1</sup>) WTO tariff quota.
(<sup>2</sup>) See Annex 1.
(<sup>3</sup>) The specific amount is charged, as an autonomous measure, on the net drained weight.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2005 20 10	In the form of flour, meal or flakes	8,8 + EA ( <sup>1</sup> )	
	– – Other:		
2005 20 20	- – – Thin slices, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption	14,1	_
2005 20 80	– – – Other	14,1	—
2005 40 00	– Peas (Pisum sativum)	19,2	—
	- Beans (Vigna spp., Phaseolus spp.):		
2005 51 00	– – Beans, shelled	17,6	—
2005 59 00	– – Other	19,2	—
2005 60 00	– Asparagus	17,6	—
2005 70 00	– Olives	12,8	kg/net eda
2005 80 00	- Sweetcorn (Zea mays var. saccharata)	$5,1 + 9,4 \in$ 100 kg/net ( <sup>2</sup> )	—
	- Other vegetables and mixtures of vegetables:		
2005 91 00	– – Bamboo shoots	17,6	—
2005 99	– – Other:		
2005 99 10	Fruit of the genus <i>Capsicum</i> , other than sweet peppers or pimentos	6,4	—
2005 99 20	– – – Capers	16	—
2005 99 30	– – – Globe artichokes	17,6	_
2005 99 50	– – – Mixtures of vegetables	17,6	—
2005 99 60	– – – Sauerkraut	16	—
2005 99 80	– – – Other	17,6	—
2006 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):		
2006 00 10	– Ginger	Free	—
	– Other:		
	With a sugar content exceeding 13 % by weight:		
2006 00 31	– – – Cherries	20 + 23,9 € 100 kg/net	—
2006 00 35	– – – Tropical fruit and tropical nuts	12,5 + 15 € 100 kg/net	—
2006 00 38	– – – Other	20 + 23,9 € 100 kg/net	—
	– – Other:		
2006 00 91	– – – Tropical fruit and tropical nuts	12,5	—

(<sup>1</sup>) See Annex I. (<sup>2</sup>) The specific amount is charged, as an autonomous measure, on the net drained weight.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2006 00 99	– – – Other	20	—
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:		
2007 10	- Homogenised preparations:		
2007 10 10	With a sugar content exceeding 13 % by weight	24 + 4,2 € 100 kg/net	—
	– – Other:		
2007 10 91	– – – Of tropical fruit	15	—
2007 10 99	– – – Other	24	—
	– Other:		
2007 91	– – Citrus fruit:		
2007 91 10	With a sugar content exceeding 30 % by weight	20 + 23 € 100 kg/net	—
2007 91 30	With a sugar content exceeding 13 % but not exceeding 30 % by weight	20 + 4,2 € 100 kg/net	—
2007 91 90	– – – Other	21,6	_
2007 99	– – Other:		
	With a sugar content exceeding 30 % by weight:		
2007 99 10	<ul> <li>– – – Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing (<sup>1</sup>)</li> </ul>	22,4	—
2007 99 20	– – – Chestnut purée and paste	24 + 19,7 € 100 kg/net	—
	– – – – Other:		
2007 99 31	– – – – – Of cherries	24 + 23 € 100 kg/net	—
2007 99 33	– – – – Of strawberries	24 + 23 € 100 kg/net	—
2007 99 35	– – – – Of raspberries	24 + 23 € 100 kg/net	_
2007 99 39	– – – – Other	24 + 23 € 100 kg/net	_
2007 99 50	With a sugar content exceeding 13 % but not exceeding 30 % by weight	24 + 4,2 € 100 kg/net	_
	– – – Other:		
2007 99 93	Of tropical fruit and tropical nuts	15	—
2007 99 97	– – – – Other	24	_

<sup>(&</sup>lt;sup>1</sup>) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:		
	- Nuts, groundnuts and other seeds, whether or not mixed together:		
2008 11	– – Groundnuts:		
2008 11 10	– – – Peanut butter	12,8	—
	Other, in immediate packings of a net content:		
2008 11 91	– – – – Exceeding 1 kg	11,2	_
	– – – – Not exceeding 1 kg:		
2008 11 96	– – – – Roasted	12	—
2008 11 98	– – – – Other	12,8	_
2008 19	– – Other, including mixtures:		
	In immediate packings of a net content exceeding 1 kg:		
2008 19 12	Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts	7	_
	– – – – Other:		
2008 19 13	Roasted almonds and pistachios	9	_
2008 19 19	– – – – Other	11,2	_
	<ul> <li>– – In immediate packings of a net content not exceeding 1 kg:</li> </ul>		
2008 19 92	Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts	8	—
	– – – – Other:		
	– – – – Roasted nuts:		
2008 19 93	– – – – – Almonds and pistachios	10,2	—
2008 19 95	– – – – – Other	12	_
2008 19 99	– – – – Other	12,8	_
2008 20	– Pineapples:		
	– – Containing added spirit:		
	In immediate packings of a net content exceeding 1 kg:		
2008 20 11	With a sugar content exceeding 17 % by weight	25,6 + 2,5 € 100 kg/net ( <sup>1</sup> )	—
2008 20 19	– – – – Other	25,6 (1)	_

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	<ul> <li>– – In immediate packings of a net content not exceeding 1 kg:</li> </ul>		
2008 20 31	With a sugar content exceeding 19 % by weight	25,6 + 2,5 € 100 kg/net ( <sup>1</sup> )	_
2008 20 39	– – – – Other	25,6 (1)	—
	Not containing added spirit:		
	<ul> <li>– – Containing added sugar, in immediate packings of a net content exceeding 1 kg:</li> </ul>		
2008 20 51	With a sugar content exceeding 17 % by weight	19,2	—
2008 20 59	– – – – Other	17,6	_
	<ul> <li>– – Containing added sugar, in immediate packings of a net content not exceeding 1 kg:</li> </ul>		
2008 20 71	With a sugar content exceeding 19 % by weight	20,8 (1)	—
2008 20 79	– – – – Other	19,2	—
2008 20 90	– – – Not containing added sugar	18,4	—
2008 30	– Citrus fruit:		
	– – Containing added spirit:		
	With a sugar content exceeding 9 % by weight:		
2008 30 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 (1)	_
2008 30 19	– – – – Other	25,6 + 4,2 € 100 kg/net ( <sup>1</sup> )	_
	– – – Other:		
2008 30 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 (1)	_
2008 30 39	– – – – Other	25,6 (1)	_
	– – Not containing added spirit:		
	<ul> <li>– – Containing added sugar, in immediate packings of a net content exceeding 1 kg:</li> </ul>		
2008 30 51	Grapefruit segments, including pomelos	15,2	_
2008 30 55	– – – Mandarins (including tangerines and satsumas); clemen- tines, wilkings and other similar citrus hybrids	18,4	_
2008 30 59	– – – – Other	17,6	_
	<ul> <li>– – Containing added sugar, in immediate packings of a net content not exceeding 1 kg:</li> </ul>		
2008 30 71	Grapefruit segments, including pomelos	15,2	_

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2008 30 75	Mandarins (including tangerines and satsumas); clemen- tines, wilkings and other similar citrus hybrids	17,6	_
2008 30 79	– – – – Other	20,8 (1)	—
2008 30 90	– – – Not containing added sugar	18,4	_
2008 40	– Pears:		
	– – Containing added spirit:		
	In immediate packings of a net content exceeding 1 kg:		
	With a sugar content exceeding 13 % by weight:		
2008 40 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 (1)	—
2008 40 19	– – – – Other	25,6 + 4,2 € 100 kg/net ( <sup>1</sup> )	—
	– – – – Other:		
2008 40 21	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 (1)	—
2008 40 29	– – – – Other	25,6 (1)	—
	<ul> <li>– – In immediate packings of a net content not exceeding 1 kg:</li> </ul>		
2008 40 31	With a sugar content exceeding 15 % by weight	25,6 + 4,2 € 100 kg/net ( <sup>1</sup> )	—
2008 40 39	– – – – Other	25,6 (1)	—
	– – Not containing added spirit:		
	<ul> <li>– – Containing added sugar, in immediate packings of a net content exceeding 1 kg:</li> </ul>		
2008 40 51	With a sugar content exceeding 13 % by weight	17,6	—
2008 40 59	– – – – Other	16	—
	<ul> <li>– – Containing added sugar, in immediate packings of a net content not exceeding 1 kg:</li> </ul>		
2008 40 71	With a sugar content exceeding 15 % by weight	19,2	—
2008 40 79	– – – – Other	17,6	—
2008 40 90	– – – Not containing added sugar	16,8	—
2008 50	- Apricots:		
	– – Containing added spirit:		
	In immediate packings of a net content exceeding 1 kg:		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	With a sugar content exceeding 13 % by weight:		
2008 50 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 ( <sup>1</sup> )	—
2008 50 19	– – – – – Other	25,6 + 4,2 € 100 kg/net ( <sup>1</sup> )	—
	– – – – Other:		
2008 50 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 (1)	—
2008 50 39	– – – – Other	25,6 (1)	—
	<ul> <li>– – In immediate packings of a net content not exceeding 1 kg:</li> </ul>		
2008 50 51	With a sugar content exceeding 15 % by weight	25,6 + 4,2 € 100 kg/net ( <sup>1</sup> )	—
2008 50 59	– – – – Other	25,6 (1)	—
	Not containing added spirit:		
	<ul> <li>– – Containing added sugar, in immediate packings of a net content exceeding 1 kg:</li> </ul>		
2008 50 61	With a sugar content exceeding 13 % by weight	19,2	—
2008 50 69	– – – – Other	17,6	—
	<ul> <li>– – Containing added sugar, in immediate packings of a net content not exceeding 1 kg:</li> </ul>		
2008 50 71	With a sugar content exceeding 15 % by weight	20,8 (1)	—
2008 50 79	– – – – Other	19,2	—
	<ul> <li>– – Not containing added sugar, in immediate packings of a net content:</li> </ul>		
2008 50 92	– – – – Of 5 kg or more	13,6	—
2008 50 98	– – – – Of less than 5 kg	18,4 ( <sup>2</sup> )	—
2008 60	– Cherries:		
	– – Containing added spirit:		
	With a sugar content exceeding 9 % by weight:		
2008 60 11	<ul> <li> Of an actual alcoholic strength by mass not exceeding 11,85 % mas</li> </ul>	25,6 (1)	—
2008 60 19	– – – – Other	25,6 + 4,2 € 100 kg/net ( <sup>1</sup> )	—
	– – – Other:		

(<sup>1</sup>) WTO tariff quota.
 (<sup>2</sup>) Of 4,5 kg or more but less than 5 kg: Autonomous rate of duty: 17.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2008 60 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 (1)	—
2008 60 39	– – – – Other	25,6 (1)	—
	Not containing added spirit:		
	Containing added sugar, in immediate packings of a net content:		
2008 60 50	– – – – Exceeding 1 kg	17,6	—
2008 60 60	– – – – Not exceeding 1 kg	20,8 (1)	—
	Not containing added sugar, in immediate packings of a net content:		
2008 60 70	– – – – Of 4,5 kg or more	18,4	—
2008 60 90	Of less than 4,5 kg	18,4	—
2008 70	- Peaches, including nectarines:		
	Containing added spirit:		
	In immediate packings of a net content exceeding 1 kg:		
	With a sugar content exceeding 13 % by weight:		
2008 70 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 (1)	—
2008 70 19	– – – – – Other	25,6 + 4,2 € 100 kg/net ( <sup>1</sup> )	—
	– – – – Other:		
2008 70 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 (1)	—
2008 70 39	– – – – – Other	25,6 (1)	—
	<ul> <li>– – In immediate packings of a net content not exceeding 1 kg:</li> </ul>		
2008 70 51	With a sugar content exceeding 15 % by weight	25,6 + 4,2 € 100 kg/net ( <sup>1</sup> )	—
2008 70 59	– – – – Other	25,6 (1)	—
	– – Not containing added spirit:		
	<ul> <li>– – Containing added sugar, in immediate packings of a net content exceeding 1 kg:</li> </ul>		
2008 70 61	With a sugar content exceeding 13 % by weight	19,2	—
2008 70 69	– – – – Other	17,6	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	<ul> <li>– – Containing added sugar, in immediate packings of a net content not exceeding 1 kg:</li> </ul>		
2008 70 71	With a sugar content exceeding 15 % by weight	19,2	_
2008 70 79	– – – – Other	17,6	_
	Not containing added sugar, in immediate packings of a net content:		
2008 70 92	– – – – Of 5 kg or more	15,2	_
2008 70 98	– – – – Of less than 5 kg	18,4	_
2008 80	– Strawberries:		
	– – Containing added spirit:		
	With a sugar content exceeding 9 % by weight:		
2008 80 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 (1)	_
2008 80 19	– – – – Other	25,6 + 4,2 € 100 kg/net ( <sup>1</sup> )	_
	– – – Other:		
2008 80 31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 (1)	_
2008 80 39	– – – – Other	25,6 (1)	_
	Not containing added spirit:		
2008 80 50	<ul> <li>– – Containing added sugar, in immediate packings of a net content exceeding 1 kg</li> </ul>	17,6	_
2008 80 70	<ul> <li>– – Containing added sugar, in immediate packings of a net content not exceeding 1 kg</li> </ul>	20,8 (1)	_
2008 80 90	– – – Not containing added sugar	18,4	_
	- Other, including mixtures other than those of subheading 2008 19:		
2008 91 00	– – Palm hearts	10	_
2008 93	<ul> <li>– Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea):</li> </ul>		
	– – – Containing added spirit:		
	With a sugar content exceeding 9 % by weight:		
2008 93 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	_
2008 93 19	– – – – Other	25,6 + 4,2 € 100 kg/net	_

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– – – – Other:		
2008 93 21	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	_
2008 93 29	– – – – – Other	25,6	_
	– – – Not containing added spirit:		
2008 93 91	Containing added sugar, in immediate packings of a net content exceeding 1 kg	17,6	_
2008 93 93	Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20,8	_
2008 93 99	– – – – Not containing added sugar	18,4	_
2008 97	– – Mixtures:		
	<ul> <li> Of tropical nuts and tropical fruit, containing by weight 50 % or more of tropical nuts:</li> </ul>		
2008 97 03	– – – In immediate packings of a net content exceeding 1 kg	7	_
2008 97 05	In immediate packings of a net content not exceeding 1 kg	8	_
	– – – Other:		
	– – – – Containing added spirit:		
	With a sugar content exceeding 9 % by weight:		
	Of an actual alcoholic strength by mass not exceeding 11,85 % mas:		
2008 97 12	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	16	_
2008 97 14	– – – – – – Other	25,6	_
	– – – – – – Other:		
2008 97 16	<ul> <li> Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)</li> </ul>	16 + 2,6 € 100 kg/net	_
2008 97 18	– – – – – – Other	25,6 + 4,2 € 100 kg/net	_
	– – – – – Other:		
	Of an actual alcoholic strength by mass not exceeding 11,85 % mas:		
2008 97 32	<ul> <li> Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)</li> </ul>	15	_
2008 97 34	– – – – – – Other	24	_
	– – – – – – Other:		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2008 97 36	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	16	—
2008 97 38	– – – – – – Other	25,6	_
	– – – Not containing added spirit:		
	– – – – Containing added sugar:		
	– – – – – In immediate packings of a net content exceeding 1 kg:		
2008 97 51	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11	_
2008 97 59	– – – – – – Other	17,6	—
	– – – – – Other:		
	Mixtures of fruit in which no single fruit exceeds 50 % of the total weight of the fruit:		
2008 97 72	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	8,5	_
2008 97 74	– – – – – – – Other	13,6	—
	Other:		
2008 97 76	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	12	_
2008 97 78	– – – – – – – Other	19,2	—
	Not containing added sugar, in immediate packings of a net content:		
	Of 5 kg or more:		
2008 97 92	Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11,5	—
2008 97 93	– – – – – – Other	18,4	—
	- $   -$ Of 4,5 kg or more but less than 5 kg:		
2008 97 94	<ul> <li> Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)</li> </ul>	11,5	_
2008 97 96	– – – – – – Other	18,4	—
	Of less than 4,5 kg:		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2008 97 97	<ul> <li> Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)</li> </ul>	11,5	
2008 97 98	– – – – – – Other	18,4	_
2008 99	– – Other:		
	– – – Containing added spirit:		
	– – – – Ginger:		
2008 99 11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	10	—
2008 99 19	– – – – – Other	16	—
	– – – – Grapes:		
2008 99 21	With a sugar content exceeding 13 % by weight	25,6 + 3,8 € 100 kg/net	—
2008 99 23	– – – – Other	25,6	_
	– – – – Other:		
	With a sugar content exceeding 9 % by weight:		
	Of an actual alcoholic strength by mass not exceeding 11,85 % mas:		
2008 99 24	– – – – – – Tropical fruit	16	_
2008 99 28	– – – – – – Other	25,6	—
	– – – – – – Other:		
2008 99 31	– – – – – – – Tropical fruit	16 + 2,6 € 100 kg/net	—
2008 99 34	– – – – – – Other	25,6 + 4,2 € 100 kg/net	—
	– – – – – Other:		
	Of an actual alcoholic strength by mass not exceeding 11,85 % mas:		
2008 99 36	– – – – – – Tropical fruit	15	—
2008 99 37	– – – – – – Other	24	—
	– – – – – Other:		
2008 99 38	– – – – – – – Tropical fruit	16	_
2008 99 40	– – – – – – Other	25,6	_
	– – – Not containing added spirit:		
	Containing added sugar, in immediate packings of a net content exceeding 1 kg:		
2008 99 41	– – – – Ginger	Free	_
2008 99 43	– – – – Grapes	19,2	—
2008 99 45	– – – – – Plums and prunes	17,6	_

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2008 99 48	– – – – – Tropical fruit	11	—
2008 99 49	– – – – Other	17,6	—
	Containing added sugar, in immediate packings of a net content not exceeding 1 kg:		
2008 99 51	– – – – Ginger	Free	—
2008 99 63	– – – – Tropical fruit	13	—
2008 99 67	– – – – Other	20,8	_
	– – – – Not containing added sugar:		
	Plums and prunes, in immediate packings of a net content:		
2008 99 72	– – – – – Of 5 kg or more	15,2	—
2008 99 78	Of less than 5 kg	18,4	—
2008 99 85	Maize (corn), other than sweetcorn (Zea mays var. saccharata)	5,1 + 9,4 € 100 kg/net ( <sup>1</sup> )	—
2008 99 91	Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	8,3 + 3,8 € 100 kg/net ( <sup>1</sup> )	—
2008 99 99	– – – – Other	18,4	_
2009	Fruit juices (including grape must) and vegetable juices, unfer- mented and not containing added spirit, whether or not containing added sugar or other sweetening matter:		
	– Orange juice:		
2009 11	– – Frozen:		
	– – – Of a Brix value exceeding 67:		
2009 11 11	Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 € 100 kg/net ( <sup>2</sup> )	—
2009 11 19	– – – – Other	33,6 ( <sup>2</sup> )	_
	– – – Of a Brix value not exceeding 67:		
2009 11 91	<ul> <li> Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight</li></ul>	15,2 + 20,6 € 100 kg/net	—
2009 11 99	– – – Other	15,2 ( <sup>2</sup> )	—
2009 12 00	Not frozen, of a Brix value not exceeding 20	12,2	—
2009 19	– – Other:		
	– – – Of a Brix value exceeding 67:		
2009 19 11	Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 € 100 kg/net ( <sup>2</sup> )	—

 $<sup>\</sup>overline{({}^{l})}$  The specific amount is charged, as an autonomous measure, on the net drained weight.  $({}^{2})$  WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2009 19 19	– – – – Other	33,6 (1)	—
	Of a Brix value exceeding 20 but not exceeding 67:		
2009 19 91	Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	15,2 + 20,6 € 100 kg/net	—
2009 19 98	– – – – Other	12,2	_
	- Grapefruit (including pomelo) juice:		
2009 21 00	Of a Brix value not exceeding 20	12	—
2009 29	– – Other:		
	– – – Of a Brix value exceeding 67:		
2009 29 11	Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 € 100 kg/net ( <sup>1</sup> )	_
2009 29 19	– – – – Other	33,6 (1)	—
	Of a Brix value exceeding 20 but not exceeding 67:		
2009 29 91	<ul> <li> Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight</li> </ul>	12 + 20,6 € 100 kg/net	_
2009 29 99	– – – – Other	12	_
	- Juice of any other single citrus fruit:		
2009 31	Of a Brix value not exceeding 20:		
	Of a value exceeding € 30 per 100 kg net weight:		
2009 31 11	– – – – Containing added sugar	14,4	_
2009 31 19	– – – – Not containing added sugar	15,2	_
	$-$ − − Of a value not exceeding $\in$ 30 per 100 kg net weight:		
	– – – – Lemon juice:		
2009 31 51	– – – – Containing added sugar	14,4	—
2009 31 59	– – – – Not containing added sugar	15,2	_
	– – – – Other citrus fruit juices:		
2009 31 91	– – – – Containing added sugar	14,4	—
2009 31 99	– – – – Not containing added sugar	15,2	_
2009 39	– – Other:		
	– – – Of a Brix value exceeding 67:		
2009 39 11	Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 € 100 kg/net ( <sup>1</sup> )	_
2009 39 19	– – – – Other	33,6 (1)	_

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– – – Of a Brix value exceeding 20 but not exceeding 67:		
	- $ -$ Of a value exceeding € 30 per 100 kg net weight:		
2009 39 31	– – – – Containing added sugar	14,4	—
2009 39 39	– – – – Not containing added sugar	15,2	_
	- $ -$ Of a value not exceeding € 30 per 100 kg net weight:		
	– – – – – Lemon juice:		
2009 39 51	With an added sugar content exceeding 30 % by weight	14,4 + 20,6 € 100 kg/net	_
2009 39 55	With an added sugar content not exceeding 30 % by weight	14,4	_
2009 39 59	– – – – – Not containing added sugar	15,2	_
	– – – – Other citrus fruit juices:		
2009 39 91	With an added sugar content exceeding 30 % by weight	14,4 + 20,6 € 100 kg/net	—
2009 39 95	With an added sugar content not exceeding 30 % by weight	14,4	—
2009 39 99	– – – – – Not containing added sugar	15,2	—
	– Pineapple juice:		
2009 41	Of a Brix value not exceeding 20:		
2009 41 92	– – – Containing added sugar	15,2	—
2009 41 99	– – – Not containing added sugar	16	_
2009 49	– – Other:		
	– – – Of a Brix value exceeding 67:		
2009 49 11	Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 € 100 kg/net ( <sup>1</sup> )	_
2009 49 19	– – – – Other	33,6 ( <sup>1</sup> )	—
	Of a Brix value exceeding 20 but not exceeding 67:		
2009 49 30	Of a value exceeding € 30 per 100 kg net weight, containing added sugar	15,2	_
	– – – – Other:		
2009 49 91	With an added sugar content exceeding 30 % by weight	15,2 + 20,6 € 100 kg/net	_
2009 49 93	With an added sugar content not exceeding 30 % by weight	15,2	—
2009 49 99	– – – – Not containing added sugar	16	_

▼	M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2009 50	– Tomato juice:		
2009 50 10	– – Containing added sugar	16	—
2009 50 90	– – Other	16,8	—
	- Grape juice (including grape must):		
2009 61	Of a Brix value not exceeding 30:		
2009 61 10	– – – Of a value exceeding € 18 per 100 kg net weight	(1)	_
2009 61 90	- − − Of a value not exceeding € 18 per 100 kg net weight	22,4 + 27 € hl ( <sup>2</sup> )	—
2009 69	– – Other:		
	– – – Of a Brix value exceeding 67:		
2009 69 11	Of a value not exceeding € 22 per 100 kg net weight	40 + 121 € h1 + 20,6 € 100 kg/net ( <sup>2</sup> )	—
2009 69 19	– – – – Other	(1)	—
	Of a Brix value exceeding 30 but not exceeding 67:		
	- $ -$ Of a value exceeding € 18 per 100 kg net weight:		
2009 69 51	– – – – – Concentrated	(1)	—
2009 69 59	– – – – – Other	(1)	_
	- $ -$ Of a value not exceeding € 18 per 100 kg net weight:		
	With an added sugar content exceeding 30 % by weight:		
2009 69 71	– – – – – Concentrated	22,4 + 131 € hl + 20,6 € 100 kg/net	
2009 69 79	– – – – – Other	22,4 + 27 € hl + 20,6 € 100 kg/net	_
2009 69 90	– – – – – Other	22,4 + 27 € hl ( <sup>2</sup> )	_
	– Apple juice:		
2009 71	– – Of a Brix value not exceeding 20:		
2009 71 20	– – – Containing added sugar	18	—
2009 71 99	– – – Not containing added sugar	18	—
2009 79	– – Other:		
	– – – Of a Brix value exceeding 67:		

(<sup>1</sup>) See Annex 2.(<sup>2</sup>) WTO tariff quota.