



COMMISSION OF THE EUROPEAN COMMUNITIES

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Proposal for a

COUNCIL REGULATION

applying a scheme of generalised tariff preferences for the period from 1 January 2009 to 31 December 2011 and amending Regulations (EC) No 552/97, No 1933/2006 and Commission Regulations (EC) No 964/2007 and No 1100/2006

(presented by the Commission)

{SEC(2007) 1726}

{SEC(2007) 1727}

EXPLANATORY MEMORANDUM

1. Context

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

In July 2004, the Commission adopted guidelines on the role of the GSP for the ten-year period 2006 to 2015¹. These guidelines established the main objectives of the GSP until 2015 and the instruments to be used to achieve them.

The July 2004 guidelines introduced a number of new objectives which implied substantial changes of the GSP scheme, such as targeting preferences on countries that most need it, enlarging the product coverage of the GSP to products of interest for developing countries, making the graduation system more transparent and stable and introducing a new special incentive scheme to encourage sustainable development and good governance.

The guidelines are put into operation in the form of multi-annual implementing regulations, the first of which was GSP Regulation No 980/2005², which entered into force on the 1 January 2006 and will expire on 31 December 2008.

The subsequent GSP Regulation, which will enable the continuation of the GSP scheme in the years 2009-2011, shall enter into force on 1 January 2009. In order to assure predictability of the GSP scheme, as called for by the users of the scheme, the GSP Regulation shall be published well in advance to its entry into force.

The GSP implementing Regulations also cover provisions referring to the special incentive arrangement to encourage sustainable development and good governance (the GSP+) and the special arrangement for least developed countries (EBA). The eligibility for GSP+ is updated regularly for each GSP implementing Regulation. The list of GSP+ beneficiaries for this scheme applying in the years 2009-2011 shall be adopted only in December 2008 to allow for maximum time for potential beneficiaries to comply with eligibility criteria. The EBA arrangement is unlimited in time, in accordance with the provisions of Article 30 of the GSP Regulation.

The July 2004 guidelines have been established in order to satisfy the demand for greater stability and transparency of the EU GSP scheme, expressed by the users of the scheme. They are binding on the objectives of the GSP schemes until 2015.

The provisions contained in the present proposal remain strictly within the remits of the guidelines.

¹ COM(2004) 461 final.

² OJ L 169 of 30.6.2005, p. 1.

2. Explanation of the provisions

In order to assure stability of the GSP scheme, the basic elements of the GSP scheme are settled until 2015, as laid down in the GSP mandatory guidelines for 2006-2015. Taking into account that the concept of the GSP has thus recently been updated and substantially redefined as from January 2006 to take into account the development needs and WTO requirements, the basic provisions of the proposed GSP Regulation remain unchanged but have been reviewed to ease the reading of the GSP Regulation and to facilitate the application of the scheme.

Furthermore, as new solutions for the GSP scheme, envisaged by the guidelines 2006-2015, have become operational only in January 2006 (partially in July 2005 in case of the GSP+ arrangement) and the year 2006 was the first year of application of the new elements of the GSP, it would be too early to analyse the scope for potential further modification, on the basis of experience gained during only one year of application. Pursuing further substantial changes at this stage could also be to the detriment of the guidelines' objective to assure stability and transparency of the scheme.

Additionally, most recent statistics show that the concept of the GSP introduced in 2006 works well in practice and can be continued, as the value of preferential imports under the GSP scheme increased by 10% over 2005. The GSP proved to be efficient in promoting exports to the EU from countries that most need it, as GSP imports from least developed countries and the GSP+ beneficiaries increased in 2006 respectively by 35% and 15%. Also these countries' utilisation rates of the schemes have risen.

Consequently the substance of the scheme remains unchanged. The modifications introduced are resulting from the regular implementation of the scheme, like the review of the graduation system or the assessment of the countries' eligibility for the scheme and its sub-arrangements. They concentrate on the regular update of the wording of the GSP Regulation. Modifications are therefore introduced to Annex I (graduation) and, as a result of the provisions of the currently applied GSP Regulation, to Art. 8 where beneficiary states interested to benefit from the GSP+ scheme are expected to fulfil, after a 3 year transitional period, the criterion of ratification and implementation of all Conventions listed in Annex III. In Art.19 the period for the Council to adopt a GSP withdrawal Regulation is extended. Further in Art.11, it is envisaged to extend the tariff quota for products of subheading 1701 11 10 (raw cane sugar for refining) as opened under the EBA arrangement of marketing year 2008/2009 for three months until 30 September 2009 with a pro rate increase of its volume. This step is necessary to ensure coherence of the treatment of sugar under EBA with the reformed Common Market Organisation for sugar as well as the market access provisions for sugar in the future Economic Partnership Agreements with ACP countries, which also comprise EBA beneficiaries.

3. Consultation of interested parties

Interest groups have expressed their views and made their own observations and recommendations on the future of the GSP. The Council supported the Commission's approach to the technical review of the GSP Regulation. A civil society dialogue was conducted in May 2007 at which trade unions and various professional associations have expressed their views. Beneficiary countries of the GSP have been active in bringing forward their views. Overall, the main concerns brought forward related to ensuring the predictability of the system.

4. Budgetary implications

The proposed Regulation does not incur costs charged to the EC budget. Its application does, however, entail loss of customs revenue. Based on the 2005 figures, the annual loss of customs revenue (total loss of income minus the cost of the de-graduation) resulting from the application of the GSP Regulation was estimated to be EUR 3.6 billion. As a result of the application of the graduation mechanism under the proposed Regulation, the annual loss of customs revenue is estimated to be EUR 3.4 billion.

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THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the Commission³,

Having regard to the opinion of the European Parliament⁴,

Whereas:

- (1) Since 1971, the Community has granted trade preferences to developing countries, in the framework of its scheme of generalised tariff preferences.
- (2) The Community's common commercial policy is to be consistent with and to consolidate the objectives of development policy, in particular the eradication of poverty and the promotion of sustainable development and good governance in the developing countries. It is to comply with the WTO requirements, and in particular with the GATT 'enabling clause' of 1979 according to which WTO Members may accord differential and more favourable treatment to developing countries.
- (3) The Communication of 7 July 2004 from the Commission to the Council, the European Parliament and the European Economic and Social Committee, entitled 'Developing countries, international trade and sustainable development: the function of the Community's generalised system of preferences (GSP) for the ten-year period from 2006 to 2015⁵, sets out the guidelines for the application of the scheme of generalised tariff preferences for the period 2006 to 2015.
- (4) Regulation (EC) No 980/2005 of 27 June 2005⁶ implements the scheme of generalised tariff preferences until 31 December 2008. Thereafter, the scheme should continue to apply until 31 December 2011, in accordance with the guidelines.

³ OJ C [...], [...], p. [...].

⁴ OJ C [...], [...], p. [...].

⁵ COM(2004) 461 final.

⁶ OJ L 169, 30.6.2005, p. 1. Regulation as last amended by Commission Regulation (EC) No 606/2007 (OJ L 141, 2.6.2007, p. 4).

- (5) The scheme of generalised tariff preferences (hereinafter referred to as ‘the scheme’) should consist of a general arrangement, granted to all of the beneficiary countries and territories, and two special arrangements taking account of the various development needs of countries in similar economic situations.
- (6) The general arrangement should be granted to all those beneficiary countries which are not classified by the World Bank as a high-income countries and which are not sufficiently diversified in their exports.
- (7) The special incentive arrangement for sustainable development and good governance is based on the integral concept of sustainable development, as recognised by international conventions and instruments such as the 1986 UN Declaration on the Right to Development, the 1992 Rio Declaration on Environment and Development, the 1998 ILO Declaration on Fundamental Principles and Rights at Work, the 2000 UN Millennium Declaration, and the 2002 Johannesburg Declaration on Sustainable Development.
- (8) Consequently, additional tariff preferences should be granted to those developing countries which, due to a lack of diversification and insufficient integration into the international trading system, are vulnerable while assuming the special burdens and responsibilities due to the ratification and effective implementation of core international conventions on human and labour rights, environmental protection and good governance.
- (9) These preferences should be designed to promote further economic growth and, thereby, to respond positively to the need for sustainable development. Under this arrangement, the *ad valorem* tariffs should therefore be suspended for the beneficiary countries concerned, as well as the specific duties (unless combined with an *ad valorem* duty).
- (10) Developing countries which fulfil the criteria for being eligible for the special incentive arrangement for sustainable development and good governance should be able to benefit from the additional tariff preferences if, upon their application, the Commission confirms their qualification by 15 December 2008. The countries which already benefit from the special arrangement for sustainable development and good governance should renew their applications.
- (11) The Commission should monitor the effective implementation of the international conventions in accordance with their respective mechanisms, and should assess the relationship between the additional tariff preferences and the promotion of sustainable development.
- (12) The special arrangement for the least-developed countries should continue to grant duty-free access to products originating in the least-developed countries, as recognised and classified by the United Nations. For a country no longer classified by the United Nations as a least-developed country, a transitional period should be established, to alleviate any adverse effects caused by removal of the tariff preferences granted under this arrangement.
- (13) Due to administrative reasons, the tariff quota for products of subheading 1701 11 10 as opened under the special arrangement for the least developed countries should be extended until 30 September 2009 with a proportional increase of its volume.

- (14) For the general arrangement, there should be continued differentiation of the preferences between ‘non-sensitive’ products and ‘sensitive’ products, to take account of the situation of the sectors manufacturing the same products in the Community.
- (15) Tariff duties on non-sensitive products should continue to be suspended, while duties on sensitive products should enjoy a tariff reduction, in order to ensure a satisfactory utilisation rate while at the same time taking account of the situation of the respective Community industries.
- (16) Such a tariff reduction should be sufficiently attractive, in order to motivate traders to make use of the opportunities offered by the scheme. Therefore, as far as the *ad valorem* duties are concerned, the general reduction should be by a flat rate of 3,5 percentage points from the ‘most favoured nation’ (MFN) duty-rate, while such duties for textiles and textile goods should be reduced by 20 %. Specific duties should be reduced by 30 %. Where a minimum duty is specified, that minimum duty should not apply.
- (17) Where the preferential duty-rates, calculated in accordance with Regulation (EC) No 980/2005, provide for a higher tariff reduction, such rates should continue to apply.
- (18) Duties should be suspended totally, where the preferential treatment for an individual import declaration results in an *ad valorem* duty of 1 % or less or in a specific duty of EUR 2 or less, since the cost of collecting such duties might be higher than the revenue gained.
- (19) For the sake of coherence in the Community’s commercial policy, a beneficiary country should not benefit from both the scheme and a free-trade agreement, if that agreement covers at least all of the preferences provided for by the present scheme to that country.
- (20) Graduation should be based on criteria related to sections of the Common Customs Tariff. The graduation of a section for a beneficiary country should be applied when the section meets the criteria for graduation during three consecutive years, in order to increase predictability and fairness of graduation by eliminating the effect of large and exceptional variations in the import statistics.
- (21) The rules of origin concerning the definition of the concept of originating products, the procedures and the methods of administrative cooperation related thereto, laid down in Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code⁷, should apply to the tariff preferences provided for by this Regulation, in order to ensure that the benefit of this scheme goes only to those beneficiary countries which the scheme is intended to benefit.
- (22) The reasons for temporary withdrawal should include serious and systematic violations of the principles laid down in certain international conventions concerning core human rights and labour rights or related to the environment or good governance,

⁷ OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 214/2007 (OJ L 62, 1.3.2007, p. 6).

so as to promote the objectives of those conventions and to ensure that no beneficiary country receives unfair advantage through continuous violation of those conventions.

- (23) Due to the political situation in Myanmar and in Belarus, the temporary withdrawal of all tariff preferences in respect of imports of products originating in Myanmar or Belarus should be maintained.
- (24) Where necessary, references in other Community legislation should be updated to refer to the current GSP Regulation. Council Regulations (EC) No 552/97 of 24 March 1997 temporarily withdrawing access to generalized tariff preferences from the Union of Myanmar⁸, No 1933/2006 of 21 December 2006 temporarily withdrawing access to the generalised tariff preferences from the Republic of Belarus⁹ and Commission Regulations (EC) No 964/2007 of 14 August 2007 laying down detailed rules for the opening and administration of the tariff quotas for rice originating in the least developed countries for the marketing years 2007/2008 and 2008/2009¹⁰ and No 1100/2006 of 17 July 2006 laying down, for the marketing years 2006/07, 2007/08 and 2008/09, detailed rules for the opening and administration of tariff quotas for raw cane-sugar for refining, originating in least developed countries, as well as detailed rules applying to the importation of products of tariff heading 1701 originating in least developed countries¹¹ should therefore be amended accordingly.
- (25) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission¹²,

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS

Article 1

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

⁸ OJ L 85, 27.3.1997, p. 8.

⁹ OJ L 405, 30.12.2006, p. 35.

¹⁰ OJ L 213, 15.8.2007, p. 26.

¹¹ OJ L 196, 18.7.2006, p. 3.

¹² OJ L 184, 17.7.1999, p. 23. Decision as amended by Council Decision 2006/512/EC (OJ L 200, 22.7.2006, p. 11).

- (c) a special arrangement for the least-developed countries.

Article 2

For the purposes of this Regulation:

- (a) ‘Common Customs Tariff duties’ means the duties specified in Part Two of Annex I to Council Regulation (EEC) No 2658/87¹³, except those duties set up within the framework of tariff quotas;
- (b) ‘section’ means any of the sections of the Common Customs Tariff as laid down by Regulation (EEC) No 2658/87. For the purposes of this Regulation only, Section XI shall be treated as being made up of two separate sections, with Section XI(a) comprising Chapters 50-60 of the Common Customs Tariff, and Section XI(b) comprising Chapters 61-63 of the Common Customs Tariff;
- (c) ‘beneficiary countries and territories’ means countries and territories listed in Annex I.

Article 3

1. A beneficiary country shall be removed from the scheme when it has been classified by the World Bank as a high-income country during three consecutive years, and when the value of imports for the five largest sections of its imports covered by the Generalised System of Preferences (GSP) into the Community represents less than 75 % of the total GSP-covered imports from that beneficiary country into the Community.
2. When a beneficiary country benefits from a preferential commercial agreement with the Community which covers at least all of the preferences provided for by the scheme to that country, it shall be removed from the list of beneficiary countries.
3. The Commission shall notify a beneficiary country of its removal from the list of beneficiary countries.

Article 4

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

Article 5

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

¹³ OJ L 256, 7.9.1987, p. 1.

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

CHAPTER II

ARRANGEMENTS AND TARIFF PREFERENCES

SECTION I

General arrangement

Article 6

1. Common Customs Tariff duties on products listed in Annex II as non-sensitive products shall be suspended entirely, except for agricultural components.
2. Common Customs Tariff *ad valorem* duties on products listed in Annex II as sensitive products shall be reduced by 3,5 percentage points. For products of Sections XI(a) and XI(b), this reduction shall be 20 %.
3. Where preferential duty-rates, calculated in accordance with Article 7 of Regulation (EC) No 980/2005, on the Common Customs Tariff *ad valorem* duties applicable on the day before the entry into force of this Regulation, provide for a tariff reduction, for the products referred to in paragraph 2 of this Article, of more than 3,5 percentage points, those preferential duty-rates shall apply.
4. Common Customs Tariff specific duties, other than minimum or maximum duties, on products listed in Annex II as sensitive products shall be reduced by 30 %.
5. Where Common Customs Tariff duties on products listed in Annex II as sensitive products include *ad valorem* duties and specific duties, the specific duties shall not be reduced.
6. Where duties reduced in accordance with paragraphs 2 and 4 specify a maximum duty, that maximum duty shall not be reduced. Where such duties specify a minimum duty, that minimum duty shall not apply.
7. The tariff preferences referred to in paragraphs 1 to 4 shall not apply to products of sections in respect of which those tariff preferences have been removed, for the

country of origin concerned, in accordance with Article 13 and Article 20(8) as listed in column C of Annex I.

SECTION 2

Special incentive arrangement for sustainable development and good governance

Article 7

1. Common Customs Tariff *ad valorem* duties on all products listed in Annex II which originate in a country included in the special incentive arrangement for sustainable development and good governance shall be suspended.
2. Common Customs Tariff specific duties on products referred to in paragraph 1 shall be suspended entirely, except for products for which the Common Customs Tariff duties include *ad valorem* duties. For products of CN code 1704 10 90, the specific duty shall be limited to 16 % of the customs value.
3. For a beneficiary country, the special incentive arrangement for sustainable development and good governance shall not include products of the sections for which, according to column C of Annex I, these tariff preferences have been withdrawn.

Article 8

1. The special incentive arrangement for sustainable development and good governance may be granted to a country which:
 - (a) has ratified and effectively implemented all the conventions listed in Annex III,
 - (b) gives an undertaking to maintain the ratification of the conventions and their implementing legislation and measures, and accepts regular monitoring and review of its implementation record in accordance with the implementation provisions of the conventions it has ratified, and
 - (c) is considered to be a vulnerable country as defined in paragraph 2.
2. For the purposes of this Section a vulnerable country means a country:
 - (a) which is not classified by the World Bank as a high-income country during three consecutive years, and of which the five largest sections of its GSP-covered imports into the Community represent more than 75 % in value of its total GSP-covered imports, and
 - (b) of which the GSP-covered imports into the Community represent less than 1 % in value of the total GSP-covered imports into the Community.

The data to be used are those available on 1 September 2007, as an annual average over three consecutive years.

3. The Commission shall keep under review the status of ratification and effective implementation of the conventions listed in Annex III. Before the end of the period of application of this Regulation and in time for discussion on the next Regulation, the Commission shall present, to the Council, a report on the status of ratification of such conventions, including recommendations by monitoring bodies.

Article 9

1. Without prejudice to paragraph 3, the special incentive arrangement for sustainable development and good governance shall be granted, if the following conditions are met:
 - (a) a country or territory listed in Annex I must have made a request to that effect by 31 October 2008, and
 - (b) an examination of the request must show that the requesting country or territory fulfils the conditions laid down in Article 8(1) and (2).
2. The requesting country shall submit its request to the Commission in writing, and shall provide comprehensive information concerning the ratification of the conventions referred to in Annex III, the legislation and measures to implement the provisions of the conventions effectively, and its commitment to accept and comply fully with the monitoring and review mechanism envisaged in the relevant conventions and related instruments.
3. Those countries which were granted the special incentive arrangement for sustainable development and good governance under the provisions of Regulation (EC) No 980/2005 shall also submit a request, in accordance with paragraphs 1 and 2, by 31 October 2008.

Article 10

1. The Commission shall examine the request accompanied by the information referred to in Article 9(2). When examining the request the Commission shall take account of the findings of the relevant international organisations and agencies. It may ask the requesting country any questions which it considers relevant, and may verify the information received with the requesting country or with any other relevant sources.
2. After having examined the request the Commission shall decide in accordance with the procedure referred to in Article 27(4) whether to grant a requesting country the special incentive arrangement for sustainable development and good governance
3. The Commission shall notify a requesting country of a decision taken in accordance with paragraph 2. Where a country is granted the special incentive arrangement, it shall be informed of the date on which that decision enters into force. The Commission shall, by 15 December 2008, publish a notice in the *Official Journal of*

the European Union, listing the countries benefiting from the special incentive arrangement for sustainable development and good governance.

4. Where a requesting country is not granted the special incentive arrangement, the Commission shall give the reasons, if that country so requests.
5. The Commission shall conduct all relations with a requesting country concerning the request in close coordination with the Committee acting in accordance with the procedure referred to in Article 27(4).

SECTION 3

Special arrangement for the least-developed countries

Article 11

1. Without prejudice to paragraphs 2 and 3, the Common Customs Tariff duties on all products of Chapters 1 to 97 of the Harmonised System except those of Chapter 93 thereof, originating in a country which according to Annex I benefits from the special arrangement for the least-developed countries, shall be suspended entirely.
2. The Common Customs Tariff duties on the products of tariff heading 1006 shall be reduced by 80 % until 31 August 2009, and suspended entirely with effect from 1 September 2009.
3. The Common Customs Tariff duties on the products of tariff heading 1701 shall be reduced by 80 % until 30 September 2009, and suspended entirely with effect from 1 October 2009.
4. Until Common Customs Tariff duties on the products of tariff headings 1006 and 1701 are entirely suspended in accordance with paragraphs 2 and 3, a global tariff quota at zero duty shall be opened for every marketing year for products of tariff heading 1006 and subheading 1701 11 10 respectively, originating in the countries benefiting from this special arrangement. The tariff quotas for the marketing year 2008/2009 shall be equal to 6 694 tonnes, husked rice equivalent, for products of tariff heading 1006 and 197 335 tonnes, white sugar equivalent, for products of subheading 1701 11 10.
5. The Commission shall adopt detailed rules governing the opening and administration of the tariff quota referred to in paragraph 4, in accordance with the procedure referred to in Article 27(4). In opening and administrating these quotas, the Commission shall be assisted by the management committees for the relevant common market organisations.
6. When a country is excluded by the United Nations from the list of the least-developed countries, it shall be withdrawn from the list of the beneficiaries of this arrangement. The removal of a country from the arrangement and the establishment of a transitional period of at least three years shall be decided by the Commission, in accordance with the procedure referred to in Article 27(4).

Article 12

Article 11(3) and provisions of Article 11(4) referring to products of tariff subheading 1701 11 10 shall not apply to products originating in countries benefiting from the preferences referred to in this section and released for free circulation in the French overseas departments.

SECTION 4

Common provisions

Article 13

1. The tariff preferences referred to in Articles 6 and 7 shall be removed, in respect of products originating in a beneficiary country of a section, when the average value of Community imports from that country of products included in the section concerned and covered by the arrangement enjoyed by that country exceeds 15% of the value of Community imports of the same products from all beneficiary countries and territories over three consecutive years, on the basis of the most recent data available on 1 September 2007. For each of the Sections XI(a) and XI(b), the threshold shall be 12,5 %.
2. The sections removed in accordance with paragraph 1 are listed in column C of Annex I. The sections thus removed shall remain so for the period of application of this Regulation.
3. The Commission shall notify a beneficiary country of the removal of a section.
4. Paragraph 1 shall not apply to a beneficiary country in respect of any section which represents more than 50 % in value of all GSP-covered imports into the Community originating from that country.
5. The statistical source to be used for the purpose of this Article shall be Eurostat's external trade statistics.

Article 14

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

CHAPTER III

TEMPORARY WITHDRAWAL AND SAFEGUARD PROVISIONS

SECTION I

Temporary withdrawal

Article 15

1. The preferential arrangements provided for in this Regulation may be withdrawn temporarily, in respect of all or of certain products originating in a beneficiary country, for any of the following reasons:
 - (a) the serious and systematic violation of the principles laid down in the conventions listed in Part A of Annex III, on the basis of the conclusions of the relevant monitoring bodies;
 - (b) the export of goods made by prison labour;
 - (c) serious shortcomings in customs controls on the export or transit of drugs (illicit substances or precursors), or failure to comply with international conventions on money-laundering;
 - (d) serious and systematic unfair trading practices which have an adverse effect on the Community industry and which have not been addressed by the beneficiary country. For those unfair trading practices which are prohibited or actionable under the WTO Agreements, the application of this Article shall be based on a previous determination to that effect by the competent WTO body;
 - (e) the serious and systematic infringement of the objectives of regional fishery organisations or arrangements of which the Community is a member concerning the conservation and management of fishery resources.
2. Without prejudice to paragraph 1, the special incentive arrangement referred to in Section 2 of Chapter II may be withdrawn temporarily, in respect of all or of certain products included in this arrangement and originating in a beneficiary country, in particular if the national legislation no longer incorporates those conventions referred to in Annex III which have been ratified in fulfilment of the requirements of Article 8(1) and (2) or if that legislation is not effectively implemented.
3. The preferential arrangements provided for in this Regulation shall not be withdrawn pursuant to paragraph 1(d) in respect of products which are subject to anti-dumping

or countervailing measures under Regulations (EC) No 384/96¹⁴ or (EC) No 2026/97¹⁵, for the reasons which justify those measures.

Article 16

1. The preferential arrangements provided for in this Regulation may be withdrawn temporarily, in respect of all or of certain products originating in a beneficiary country, in cases of fraud, irregularities or the systematic failure to comply with or to ensure compliance with the rules concerning the origin of the products and with the procedures related thereto, or the failure to provide the administrative cooperation as required for the implementation and policing of the arrangements referred to in Article 1(2).
2. The administrative cooperation referred to in paragraph 1 requires, *inter alia*, that a beneficiary country:
 - (a) communicate to the Commission and update the information necessary for the implementation of the rules of origin and the policing thereof;
 - (b) assist the Community by carrying out, at the request of the customs authorities of the Member States, subsequent verification of the origin of the goods, and communicate its results in time;
 - (c) assist the Community by allowing the Commission, in coordination and close cooperation with the competent authorities of the Member States, to conduct Community administrative and investigative cooperation missions in that country, in order to verify the authenticity of documents or the accuracy of information relevant for granting the benefit of the arrangements referred to in Article 1(2);
 - (d) carry out or arrange for appropriate inquiries to identify and prevent contravention of the rules of origin;
 - (e) comply with or ensure compliance with the rules of origin in respect of regional cumulation, within the meaning of Regulation (EEC) No 2454/93, if the country benefits therefrom;
 - (f) assist the Community in the verification of conduct where there is the presumption of origin-related fraud. The existence of fraud may be presumed where imports of products under the preferential arrangements granted under this Regulation massively exceed the usual levels of the beneficiary country's exports.
3. The Commission may suspend the preferential arrangements provided for in this Regulation, in respect of all or of certain products originating in a beneficiary country, where it considers that there is sufficient evidence that temporary

¹⁴ OJ L 340, 23.12.2005, p. 17.

¹⁵ OJ L 77, 13.3.2004, p. 12.

withdrawal would be justified for the reasons referred to in paragraphs 1 and 2, provided that it has first:

- (a) informed the Committee,
- (b) called on the Member States to take such precautionary measures as are necessary, in order to safeguard the Community's financial interests and/or secure compliance by the beneficiary country with its obligations, and
- (c) published a notice in the *Official Journal of the European Union* stating that there are grounds for reasonable doubt about the application of the preferential arrangements and/or compliance by the beneficiary country with its obligations, which may call into question its right to continue to enjoy the benefits granted by this Regulation.

The Commission shall inform the beneficiary country concerned of any decision taken in accordance with this paragraph, before it becomes effective. The Commission shall also notify the Committee thereof.

4. Any Member State may refer a decision taken in accordance with paragraph 3 to the Council within one month's time. The Council, acting by a qualified majority, may take a different decision within one month.
5. The period of suspension shall not exceed six months' time. On conclusion of the period, the Commission shall decide either to terminate the suspension after informing the Committee or to extend the period of suspension in accordance with the procedure referred to in paragraph 3.
6. Member States shall communicate to the Commission all relevant information that may justify the suspension of preferences or its extension.

Article 17

1. Where the Commission or a Member State receives information that may justify temporary withdrawal and where the Commission or a Member State considers that there are sufficient grounds for an investigation, it shall inform the Committee and request consultations. The consultations shall take place within one month
2. Following the consultations, the Commission may decide, within one month's time and in accordance with the procedure referred to in Article 27(5), to initiate an investigation.

Article 18

1. Where the Commission decides to initiate an investigation, it shall publish a notice in the *Official Journal of the European Union* announcing the investigation, and notify the beneficiary country concerned thereof. The notice shall provide a summary of the information received, and state that any relevant information should be sent to the Commission. It shall specify the period, which may not exceed four months' time

from the date of publication of the notice, within which interested parties may make their views known in writing.

2. The Commission shall provide the beneficiary country concerned with every opportunity to cooperate in the investigation.
3. The Commission shall seek all information it considers necessary, including the available assessments, comments, decisions, recommendations and conclusions of the relevant supervisory bodies of the UN, the ILO and other competent international organisations. These shall serve as the point of departure for the investigation into whether temporary withdrawal is justified for the reason referred to in Article 15(1)(a). The Commission may verify the information received with economic operators and the beneficiary country concerned.
4. The Commission may be assisted by officials of the Member State on whose territory verification might be sought, if that Member State so requests.
5. Where information requested by the Commission is not provided within the period specified in the notice announcing the investigation, or the investigation is significantly impeded, findings may be made on the basis of the facts available.
6. The investigation should be completed within one year. The Commission may extend this period, in accordance with the procedure referred to in Article 27(5).

Article 19

1. The Commission shall submit a report on its findings to the Committee.
2. Where the Commission considers that the findings do not justify temporary withdrawal, it shall decide, in accordance with the procedure referred to in Article 27(5), to terminate the investigation. In that case, the Commission shall publish a notice in the *Official Journal of the European Union*, announcing the termination of the investigation and setting out its main conclusions.
3. Where the Commission considers that the findings justify temporary withdrawal for the reason referred to in Article 15(1)(a), it shall decide, in accordance with the procedure referred to in Article 27(5), to monitor and evaluate the situation in the beneficiary country concerned for a period of six months' time. The Commission shall notify the beneficiary country concerned of this decision, and shall publish a notice in the *Official Journal of the European Union*, announcing that it intends to submit a proposal to the Council for temporary withdrawal, unless, before the end of the period, the beneficiary country concerned makes a commitment to take the measures necessary to conform, in a reasonable period of time, with the conventions referred to in Part A of Annex III.
4. Where the Commission considers temporary withdrawal to be necessary, it shall submit an appropriate proposal to the Council which shall decide within two month's time by a qualified majority. In the case referred to in paragraph 3, the Commission shall submit its proposal at the end of the period referred to in that paragraph.

5. Where the Council decides on temporary withdrawal, such decision shall enter into force six months' time after it was taken, unless it is decided before then that the reasons justifying it no longer prevail.

SECTION 2

Safeguard clause

Article 20

1. Where a product originating in a beneficiary country is imported on terms which cause, or threaten to cause, serious difficulties to a Community producer of like or directly competing products, normal Common Customs Tariff duties on that product may be reintroduced at any time at the request of a Member State or on the Commission's initiative.
2. The Commission shall take a formal decision, within a reasonable period of time, to initiate an investigation. Where the Commission decides to initiate an investigation, it shall publish a notice, in the *Official Journal of the European Union*, announcing the investigation. The notice shall provide a summary of the information received, and state any relevant information to be sent to the Commission. It shall specify the period, which shall not exceed four months' time from the date of publication of the notice, within which interested parties may make their views known in writing.
3. The Commission shall seek all information which it deems necessary, and may verify the information received with the beneficiary country concerned and any other relevant source. It may be assisted by officials of the Member State on whose territory verification might be sought, if that Member State so requests.
4. In examining whether there are serious difficulties, the Commission shall take account, *inter alia*, of the following factors concerning Community producers, where the information is available:
 - (a) market share,
 - (b) production,
 - (c) stocks,
 - (d) production capacity,
 - (e) bankruptcies,
 - (f) profitability,
 - (g) capacity utilisation,
 - (h) employment,
 - (i) imports,

- (j) prices.
5. The investigation shall be completed within six months' time from the date of publication of the notice referred to in paragraph 2. The Commission may, in the case of exceptional circumstances and after consultation of the Committee, extend this period in accordance with the procedure referred to in Article 27(5).
 6. The Commission shall take a decision within one month, in accordance with the procedure referred to in Article 27(5). Such decision shall enter into force within one month's time from the date of its publication.
 7. Where exceptional circumstances requiring immediate action make an investigation impossible, the Commission may, after informing the Committee, take any preventive measure which is strictly necessary.
 8. The Commission, on 1 January of each year during the period of application of this Regulation, on its own initiative or at the request of a Member State and after informing the Committee, shall remove the preferences referred to in Article 6 and 7 with respect to the products from Section XI(b) where imports of those products, as referred to in Article 13(1), originating in a beneficiary country:
 - (a) increase by at least 20 % in quantity (by volume), as compared with the previous calendar year, or
 - (b) exceed 12,5 % of the value of Community imports of products from Section XI(b) from all countries and territories listed in Annex I during any period of twelve months,

This provision shall not apply to countries benefiting from the special arrangement for the least-developed countries referred to in Article 11, nor to countries with a share of imports into the Community, as defined in Article 13(1), not exceeding 8 %. The removal of the preferences shall take effect two months' time after the date of publication of the Commission's decision to this effect in the *Official Journal of the European Union*.

Article 21

Where imports of products included in Annex I to the Treaty cause, or threaten to cause, serious disturbance to Community markets, in particular to one or more of the outermost regions, or these markets' regulatory mechanisms, the Commission, on its own initiative or at the request of a Member State, may suspend the preferential arrangements in respect of the products concerned after consulting the management committee for the relevant common market organisation.

Article 22

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

2. Any Member State may refer a decision taken in accordance with Article 20 or 21 to the Council within one month's time. The Council, acting by qualified majority, may adopt a different decision within one month.

SECTION 3

Surveillance measures in the agricultural sector

Article 23

1. Without prejudice to Article 20, products of Chapters 1 to 24 of the Common Customs Tariff, originating in beneficiary countries, may be subject to a special surveillance mechanism, in order to avoid disturbances to the Community's market. The Commission, on its own initiative or at the request of a Member State, shall decide on the products to which this surveillance mechanism shall be applied. 2. In the case of application of Article 20 to products of Chapters 1 to 24 of the Common Customs Tariff originating in beneficiary countries, the periods mentioned in Article 20(2), (5) and (8)(b) shall be reduced to two months in the following cases:
 - (a) when the beneficiary country concerned does not ensure compliance with the rules of origin or does not provide the administrative cooperation referred to in Article 16, or
 - (b) when imports of products of Chapters 1 to 24 under the preferential arrangements granted under this Regulation massively exceed the usual levels of exports from the beneficiary country concerned.

SECTION 4

Common provision

Article 24

Nothing in this Chapter shall affect the application of safeguard clauses adopted as part of the Common Agricultural Policy under Article 37 of the Treaty, or as part of the Common Commercial Policy under Article 133 of the Treaty, or any other safeguard clauses which may be applied.

CHAPTER IV

PROCEDURAL PROVISIONS

Article 25

The Commission shall, in accordance with the procedure referred to in Article 27(5), adopt amendments to the Annexes to this Regulation made necessary:

- (a) by amendments to the Combined Nomenclature;
- (b) by changes in the international status or classification of countries or territories;
- (c) by the application of Article 3(2);
- (d) if a country has reached the thresholds set out in Article 3(1);
- (e) for the establishment, by 15 December 2008 at the latest, of the list of beneficiary countries in accordance with Article 10.

Article 26

1. Within six weeks' time from the end of each quarter, Member States shall send the Statistical Office of the European Communities their statistical data on products placed under the customs procedure of release for free circulation during that quarter under the tariff preferences provided for in this Regulation according to the provisions of Council Regulation (EC) No 1172/95 and Commission Regulation (EC) No 1917/2000. These data, supplied by reference to the Combined Nomenclature codes and, where applicable, the TARIC codes, shall show, by country of origin, the values, quantities and any supplementary units required in accordance with the definitions in Council Regulation (EC) No 1172/95¹⁶ and Commission Regulation (EC) No 1917/2000¹⁷.
2. In accordance with Article 308d of Regulation (EEC) No 2454/93, Member States shall forward to the Commission, at its request, details of the quantities of products released for free circulation under the tariff preferences provided for in this Regulation, during the previous months. These data shall include the products referred to in paragraph 3.
3. The Commission shall, in close cooperation with Member States, monitor the imports of products of CN codes 0603, 0803 00 19, 1006, 1604 14, 1604 19 31, 1604 19 39, 1604 20 70, 1701, 1704, 2002 90, 2103 20 and 6403, in order to determine whether the conditions referred to in Articles 20 and 21 are fulfilled.

¹⁶ OJ L 284, 31.10.2003, p. 1.

¹⁷ OJ L 229, 9.9.2000, p. 14.

Article 27

1. In implementing this Regulation, the Commission shall be assisted by a Generalised Preferences Committee (hereinafter referred to as 'the Committee').
2. The Committee may examine any matter relating to the application of this Regulation, raised by the Commission or at the request of a Member State.
3. The Committee shall examine the effects of the scheme, on the basis of a report from the Commission covering the period since 1 January 2009. This report shall cover all of the preferential arrangements referred to in Article 1(2), and shall be presented in time for the discussion on the next Regulation.
4. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at 3 months.

5. Where reference is made to this paragraph, Articles 3 and 7 of Decision 1999/468/EC shall apply.
6. The Committee shall adopt its Rules of Procedure.

CHAPTER V

FINAL PROVISIONS

Article 28

1. Council Regulation (EC) No 552/97¹⁸, is amended as follows:
 - (a) In Article 1, the reference to: "Regulation (EC) No 3281/94 and Regulation (EC) No 1256/96" is replaced by a reference to "Regulation (EC) No [*insert number of this Regulation*]".
 - (b) In Article 2, the words: " Article 9(1), first indent of Regulation (EC) No 3281/94 and Article 9 (1), first indent of Regulation (EC) No 1256/96" are replaced by the words: "Article 15(1)(a) of Regulation (EC) No [*insert number of this Regulation*]".
2. In Council Regulation (EC) No 1933/2006¹⁹, the reference in Article 1 to "Regulation (EC) No 980/2005" is replaced by a reference to "Regulation (EC) No [*insert number of this Regulation*]".
3. Commission Regulation (EC) No 964/2007 is amended as follows:

¹⁸ OJ L 85, 27.3.1997, p. 8.

¹⁹ OJ L 405, 30.12.2006, p. 35.

(a) In Article 1(1), the words: "Article 12(5) of Regulation (EC) No 980/2005" are replaced by the words "Article 11(4) of Regulation (EC) No [*insert number of this Regulation*]".

(b) In the second paragraph of Article 1(1), the words "Annex I to Regulation (EC) No 980/2005" are replaced by the words: "Annex I to Regulation (EC) No [*insert number of this Regulation*]".

4. Commission Regulation (EC) No 1100/2006 is amended as follows:

(a) In the first indent of Article 1, the words: "Article 12(5) of Regulation (EC) No 980/2005" are replaced by the words "Article 11(4) of Regulation (EC) No [*insert number of this Regulation*]".

(b) In the second indent of Article 1, the words: "Article 12(4) and (5) of Regulation (EC) No 980/2005" are replaced by the words "Article 11(3) and (4) of Regulation (EC) No [*insert number of this Regulation*]".

(c) In Article 3(1), the words: "Annex I to Regulation (EC) No 980/2005" are replaced by "Annex I to Regulation (EC) No [*insert number of this Regulation*]".

(d) In Article 3(2), the words: "Article 12(4) of Regulation (EC) No 980/2005" are replaced by the words: "Article 11(3) of Regulation (EC) No [*insert number of this Regulation*]".

(e) In Article 5(8)(a), the words: "Annex I to Regulation (EC) No 980/2005" are replaced by the words: "Annex I to Regulation (EC) No [*insert number of this Regulation*]".

(f) In the first indent of Article 5(8)(c), the words: "Article 12(5) of Regulation (EC) No 980/2005" are replaced by the words ""Article 11(4) of Regulation (EC) No [*insert number of this Regulation*]".

(g) In the second indent of Article 5(8)(c), the words: "Article 12(4) of Regulation (EC) No 980/2005" are replaced by the words ""Article 11(3) of Regulation (EC) No [*insert number of this Regulation*]".

(h) In Article 10(2), the words: "Article 12(4) of Regulation (EC) No 980/2005" are replaced by the words: "Article 11(3) of Regulation (EC) No [*insert number of this Regulation*]".

Article 29

1. This Regulation shall enter into force on 1 January 2009.
2. This Regulation shall apply from 1 January 2009 until 31 December 2011. However, the expiry date shall not apply to the special arrangement for the least-developed countries, nor, to the extent that they are applied in conjunction with that arrangement, to any other provisions of this Regulation.

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

Done at Brussels,

For the Council
The President

ANNEX I

BENEFICIARY COUNTRIES²⁰ AND TERRITORIES OF THE COMMUNITY'S SCHEME OF GENERALISED TARIFF PREFERENCES

- Column A:* alphabetical code, in accordance with the nomenclature of countries and territories for the external trade statistics of the Community
- Column B:* name of the country or territory
- Column C:* section(s) in respect of which the tariff preferences have been removed, for the beneficiary country concerned (Article 14)
- Column D:* country included in the special arrangement for the least developed countries (Article 12)
- Column E:* country included in the special incentive arrangement for sustainable development and good governance (Article 8)

A	B	C	D	E
AE	United Arab Emirates			
AF	Afghanistan		X	
AG	Antigua and Barbuda			
AI	Anguilla			
AM	Armenia			
AN	Netherlands Antilles			
AO	Angola		X	
AQ	Antarctica			
AR	Argentina			
AS	American Samoa			
AW	Aruba			
AZ	Azerbaijan			
BB	Barbados			
BD	Bangladesh		X	
BF	Burkina Faso		X	
BH	Bahrain			
BI	Burundi		X	
BJ	Benin		X	
BM	Bermuda			
BN	Brunei Darussalam			
BO	Bolivia			X
BR	Brazil	S-IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes		

²⁰ This list includes countries which may have been suspended temporarily from the EU's GSP or which may not have complied with the requirements for administrative cooperation (a precondition for goods to be granted the benefit of tariff preferences). The Commission or the competent authorities of the country concerned will be able to provide an updated list.

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

	Islands			
DJ	Djibouti		X	
DM	Dominica			
DO	Dominican Republic			
DZ	Algeria			
EC	Ecuador			X
EG	Egypt			
ER	Eritrea		X	
ET	Ethiopia		X	
FJ	Fiji			
FK	Falkland Islands			
FM	Micronesia, Federated States of			
GA	Gabon			
GD	Grenada			
GE	Georgia			X
GH	Ghana			
GI	Gibraltar			
GL	Greenland			
GM	Gambia		X	
GN	Guinea		X	
GQ	Equatorial Guinea		X	
GS	South Georgia and South Sandwich Islands			
GT	Guatemala			X
GU	Guam			
GW	Guinea-Bissau		X	
GY	Guyana			
HM	Heard Island and McDonald Islands			
HN	Honduras			X
HT	Haiti		X	
ID	Indonesia	S-III Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes		
IN	India	S-XI(a) Textiles		
IO	British Indian Ocean Territory			
IQ	Iraq			
IR	Iran			
JM	Jamaica			
JO	Jordan			
KE	Kenya			
KG	Kyrgyzstan			

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

PG	Papua New Guinea			
PH	Philippines			
PK	Pakistan			
PM	St Pierre and Miquelon			
PN	Pitcairn			
PW	Palau			
PY	Paraguay			
QA	Qatar			
RU	Russian Federation			
RW	Rwanda		X	
SA	Saudi Arabia			
SB	Solomon Islands		X	
SC	Seychelles			
SD	Sudan		X	
SH	Saint Helena			
SL	Sierra Leone		X	
SN	Senegal		X	
SO	Somalia		X	
SR	Suriname			
ST	São Tomé and Príncipe		X	
SV	El Salvador			X
SY	Syrian Arab Republic			
SZ	Swaziland			
TC	Turks and Caicos Islands			
TD	Chad		X	
TF	French Southern Territories			
TG	Togo		X	
TH	Thailand	S-XIV Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin		
TJ	Tajikistan			
TK	Tokelau			
TL	Timor-Leste		X	
TM	Turkmenistan			
TN	Tunisia			
TO	Tonga			
TT	Trinidad and Tobago			
TV	Tuvalu		X	
TZ	Tanzania		X	
UA	Ukraine			
UG	Uganda		X	

UM	United States Minor Outlying Islands			
UY	Uruguay			
UZ	Uzbekistan			
VC	St Vincent and the Grenadines			
VE	Venezuela			X
VG	Virgin Islands, British			
VI	Virgin Islands, U.S.			
VN	Vietnam	S-XII Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair		
VU	Vanuatu		X	
WF	Wallis and Futuna			
WS	Samoa		X	
YE	Yemen		X	
YT	Mayotte			
ZA	South Africa			
ZM	Zambia		X	
ZW	Zimbabwe			

ANNEX II

List of products included in the arrangements referred to in Article 1(2)(a) and (b)

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the description of the products is to be considered as indicative, the tariff preferences being determined by the CN codes. Where 'ex' CN codes are indicated, the tariff preferences are to be determined by the CN code and the description, together.

Entry of products of a CN code marked with an asterisk is subject to the conditions laid down in the relevant Community provisions.

The column 'Sensitive/non-sensitive' refers to the products included in the general arrangement (Article 7) and in the special incentive arrangement for sustainable development and good governance (Article 8). These products are listed as being either NS (non-sensitive, for the purposes of Article 7(1)) or S (sensitive, for the purposes of Article 7(2)).

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

CN code	Description	Sensitive/ non- sensitive
0101 10 90	Live, pure-bred breeding asses and other	S
0101 90 19	Live horses, other than pure-bred breeding animals, other than for slaughter	S
0101 90 30	Live asses, other than pure-bred breeding animals	S
0101 90 90	Live mules and hinnies	S
0104 20 10 *	Live, pure-bred breeding goats	S
0106 19 10	Live domestic rabbits	S
0106 39 10	Live pigeons	S
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	S
0206 80 91	Edible offal of horses, asses, mules or hinnies, fresh or chilled, other than for the manufacture of pharmaceutical products	S
0206 90 91	Edible offal of horses, asses, mules or hinnies, frozen, other than for the manufacture of pharmaceutical products	S
0207 14 91	Livers, frozen, of fowls of the species <i>Gallus domesticus</i>	S
0207 27 91	Livers, frozen, of turkeys	S

0207 36 89	Livers, frozen, of ducks, geese or guinea fowls, other than fatty livers of ducks or geese	S
ex 0208 ²¹	Other meat and edible meat offal, fresh, chilled or frozen, excluding products of subheading 0208 90 55 (except for the products of subheading 0208 90 70 to which the footnote shall not apply)	S
0208 90 70	Frogs' legs	NS
0210 99 10	Meat of horses, salted, in brine or dried	S
0210 99 59	Offal of bovine animals, salted, in brine, dried or smoked, other than thick skirt and thin skirt	S
0210 99 60	Offal of sheep or goats, salted, in brine, dried or smoked	S
0210 99 80	Offal, salted, in brine, dried or smoked, other than poultry liver, other than of domestic swine, of bovine animals or of sheep or goats	S
ex Chapter 3 ²²	Fish and crustaceans, molluscs and other aquatic invertebrates, except for the products of subheading 0301 10 90	S
0301 10 90	Live, ornamental saltwater fish	NS
0403 10 51 0403 10 53 0403 10 59 0403 10 91 0403 10 93 0403 10 99	Yogurt, flavoured or containing added fruit, nuts or cocoa	S
0403 90 71 0403 90 73 0403 90 79 0403 90 91 0403 90 93 0403 90 99	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	S
0405 20 10 0405 20 30	Dairy spreads, of a fat content, by weight, of 39 % or more but not exceeding 75 %	S
0407 00 90	Birds' eggs, in shell, fresh, preserved or cooked, other than of poultry	S
0409 00 00 ²³	Natural honey	S

²¹ The arrangement referred to in Section 1 of Chapter II shall not apply to the products of this heading.

²² For the products of subheading 0306 13, the duty shall be 3,6 % under the arrangement referred to in Section 2 of Chapter II.

0410 00 00	Edible products of animal origin, not elsewhere specified or included	S
0511 99 39	Natural sponges of animal origin, other than raw	S
ex Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage, except for the products of subheading 0604 91 40	S
0604 91 40	Conifer branches, fresh	NS
0701	Potatoes, fresh or chilled	S
0703 10	Onions and shallots, fresh or chilled	S
0703 90 00	Leeks and other alliaceous vegetables, fresh or chilled	S
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	S
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled	S
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	S
ex 0707 00 05	Cucumbers, fresh or chilled, from 16 May to 31 October	S
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled	S
0709 20 00	Asparagus, fresh or chilled	S
0709 30 00	Aubergines (eggplants), fresh or chilled	S
0709 40 00	Celery other than celeriac, fresh or chilled	S
0709 51 00 0709 59	Mushrooms, fresh or chilled, excluding the products of subheading 0709 59 50	S
0709 60 10	Sweet peppers, fresh or chilled	S
0709 60 99	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled, other than sweet peppers, other than for the manufacture of capsin or capsin oleoresin dyes and other than for the industrial manufacture essential oils or resinoids	S
0709 70 00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled	S

²³

The arrangement referred to in Section 1 of Chapter II shall not apply to the product of this subheading.

0709 90 10	Salad vegetables, fresh or chilled, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.)	S
0709 90 20	Chard (or white beet) and cardoons, fresh or chilled	S
0709 90 31 *	Olives, fresh or chilled, for uses other than the production of oil	S
0709 90 40	Capers, fresh or chilled	S
0709 90 50	Fennel, fresh or chilled	S
0709 90 70	Courgettes, fresh or chilled	S
ex 0709 90 80	Globe artichokes, fresh or chilled, from 1 July to 31 October	S
0709 90 90	Other vegetables, fresh or chilled	S
ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, except for the product of subheading 0710 80 85	S
0710 80 85 ²⁴	Asparagus (uncooked or cooked by steaming or boiling in water), frozen	S
ex 0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption, excluding the products of subheading 0711 20 90	S
ex 0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives and the products of subheading 0712 90 19	S
0713	Dried leguminous vegetables, shelled, whether or not skinned or split	S
0714 20 10 *	Sweet potatoes, fresh, whole, and intended for human consumption	NS
0714 20 90	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, other than fresh and whole and intended for human consumption	S
0714 90 90	Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	NS
0802 11 90 0802 12 90	Almonds, fresh or dried, whether or not shelled, other than bitter	S

²⁴ The arrangement referred to in Section 1 of Chapter II shall not apply to the product of this subheading.

0802 21 00 0802 22 00	Hazelnuts or filberts (<i>Corylus</i> spp.), fresh or dried, whether or not shelled	S
0802 31 00 0802 32 00	Walnuts, fresh or dried, whether or not shelled	S
0802 40 00	Chestnuts (<i>Castanea</i> spp.), fresh or dried, whether or not shelled or peeled	S
0802 50 00	Pistachios, fresh or dried, whether or not shelled or peeled	NS
0802 60 00	Macadamia nuts, fresh or dried, whether or not shelled or peeled	NS
0802 90 50	Pine nuts, fresh or dried, whether or not shelled or peeled	NS
0802 90 85	Other nuts, fresh or dried, whether or not shelled or peeled	NS
0803 00 11	Plantains, fresh	S
0803 00 90	Bananas, including plantains, dried	S
0804 10 00	Dates, fresh or dried	S
0804 20 10 0804 20 90	Figs, fresh or dried	S
0804 30 00	Pineapples, fresh or dried	S
0804 40 00	Avocados, fresh or dried	S
ex 0805 20	Mandarins (including tangerines and satsumas), and clementines, wilkings and similar citrus hybrids, fresh or dried, from 1 March to 31 October	S
0805 40 00	Grapefruit, including pomelos, fresh or dried	NS
0805 50 90	Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh or dried	S
0805 90 00	Other citrus fruit, fresh or dried	S
ex 0806 10 10	Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, excluding grapes of the variety Emperor (<i>Vitis vinifera</i> cv.) from 1 to 31 December	S
0806 10 90	Other grapes, fresh	S
ex 0806 20	Dried grapes, excluding the products of subheading ex 0806 20 30 in immediate containers of a net capacity exceeding 2 kg	S
0807 11 00	Melons (including watermelons), fresh	S

0807 19 00		
0808 10 10	Cider apples, fresh, in bulk, from 16 September to 15 December	S
0808 20 10	Perry pears, fresh, in bulk, from 1 August to 31 December	S
ex 0808 20 50	Other pears, fresh, from 1 May to 30 June	S
0808 20 90	Quinces, fresh	S
ex 0809 10 00	Apricots, fresh, from 1 January to 31 May and from 1 August to 31 December	S
0809 20 05	Sour cherries (<i>Prunus cerasus</i>), fresh	S
ex 0809 20 95	Cherries, fresh, from 1 January to 20 May and from 11 August to 31 December, other than sour cherries (<i>Prunus cerasus</i>)	S
ex 0809 30	Peaches, including nectarines, fresh, from 1 January to 10 June and from 1 October to 31 December	S
ex 0809 40 05	Plums, fresh, from 1 January to 10 June and from 1 October to 31 December	S
0809 40 90	Sloes, fresh	S
ex 0810 10 00	Strawberries, fresh, from 1 January to 30 April and from 1 August to 31 December	S
0810 20	Raspberries, blackberries, mulberries and loganberries, fresh	S
0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i> , fresh	S
0810 40 50	Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i> , fresh	S
0810 40 90	Other fruits of the genus <i>Vaccinium</i> , fresh	S
0810 50 00	Kiwifruit, fresh	S
0810 60 00	Durians, fresh	S
0810 90 50 0810 90 60 0810 90 70	Black-, white- or redcurrants and gooseberries, fresh	S
0810 90 95	Other fruit, fresh	S
ex 0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, except for the products of subheadings 0811 10 and 0811 20	S

0811 10 and 0811 20 ²⁵	Strawberries, raspberries, blackberries, mulberries, loganberries, black-, white- and redcurrants, and gooseberries	S
ex 0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption, except for the products of subheading 0812 90 30	S
0812 90 30	Papaws (papayas)	NS
0813 10 00	Apricots, dried	S
0813 20 00	Prunes	S
0813 30 00	Apples, dried	S
0813 40 10	Peaches, including nectarines, dried	S
0813 40 30	Pears, dried	S
0813 40 50	Papaws (papayas), dried	NS
0813 40 95	Other fruit, dried, other than that of headings 0801 to 0806	NS
0813 50 12	Mixtures of dried fruit (other than that of headings 0801 to 0806) of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, but not containing prunes	S
0813 50 15	Other mixtures of dried fruit (other than that of headings 0801 to 0806), not containing prunes	S
0813 50 19	Mixtures of dried fruit (other than that of headings 0801 to 0806), containing prunes	S
0813 50 31	Mixtures exclusively of dried tropical nuts of headings 0801 and 0802	S
0813 50 39	Mixtures exclusively of dried nuts of headings 0801 and 0802, other than of tropical nuts	S
0813 50 91	Other mixtures of nuts and dried fruits of Chapter 8, not containing prunes or figs	S
0813 50 99	Other mixtures of nuts and dried fruits of Chapter 8	S
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh,	NS

²⁵ The arrangement referred to in Section 1 of Chapter II shall not apply to the products of these subheadings.

	frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	
ex Chapter 9	Coffee, tea, maté and spices, except for the products of subheadings 0901 12 00, 0901 21 00, 0901 22 00, 0901 90 90 and 0904 20 10, headings 0905 00 00 and 0907 00 00, and subheadings 0910 91 90, 0910 99 33, 0910 99 39, 0910 99 50 and 0910 99 99	NS
0901 12 00	Coffee, not roasted, decaffeinated	S
0901 21 00	Coffee, roasted, not decaffeinated	S
0901 22 00	Coffee, roasted, decaffeinated	S
0901 90 90	Coffee substitutes containing coffee in any proportion	S
0904 20 10	Sweet peppers, dried, neither crushed nor ground	S
0905 00 00	Vanilla	S
0907 00 00	Cloves (whole fruit, cloves and stems)	S
0910 91 90	Mixtures of two or more of the products of different headings of headings 0904 to 0910, crushed or ground	S
0910 99 33 0910 99 39 0910 99 50	Thyme; bay leaves	S
0910 99 99	Other spices, crushed or ground, other than mixtures of two or more of the products of different headings of headings 0904 to 0910	S
ex 1008 90 90	Quinoa	S
1105	Flour, meal, powder, flakes, granules and pellets of potatoes	S
1106 10 00	Flour, meal and powder of the dried leguminous vegetables of heading 0713	S
1106 30	Flour, meal and powder of the products of Chapter 8	S
1108 20 00	Inulin	S
ex Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit, except for the products of subheadings 1209 21 00, 1209 23 80, 1209 29 50, 1209 29 80, 1209 30 00, 1209 91 10, 1209 91 90 and 1209 99 91; industrial or medicinal plants, except for the products of heading 1210 and subheading 1211 90 30, and excluding the products of subheadings 1212 91 and 1212 99 20; straw and fodder	S

1209 21 00	Lucerne (alfalfa) seed, of a kind used for sowing	NS
1209 23 80	Other fescue seed, of a kind used for sowing	NS
1209 29 50	Lupine seed, of a kind used for sowing	NS
1209 29 80	Seeds of other forage plants, of a kind used for sowing	NS
1209 30 00	Seeds of herbaceous plants cultivated principally for their flowers, of a kind used for sowing	NS
1209 91 10 1209 91 90	Other vegetable seeds, of a kind used for sowing	NS
1209 99 91	Seeds of plants cultivated principally for their flowers, of a kind used for sowing, other than those of subheading 1209 30 00	NS
1210 ²⁶	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	S
1211 90 30	Tonquin beans, fresh or dried, whether or not cut, crushed or powdered	NS
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts, except for the products of subheading 1302 12 00	S
1302 12 00	Vegetable saps and extracts, of liquorice	NS
1501 00 90	Poultry fat, other than that of heading 0209 or 1503	S
1502 00 90	Fats of bovine animals, sheep or goats, other than those of heading 1503 and other than for industrial uses other than the manufacture of foodstuffs for human consumption	S
1503 00 19	Lard stearin and oleostearin, other than for industrial uses	S
1503 00 90	Lard oil, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, other than tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	S
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	S
1505 00 10	Wool grease, crude	S
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	S

²⁶ The arrangement referred to in Section 1 of Chapter II shall not apply to the products of this heading.

1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified	S
1511 10 90	Palm oil, crude, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption	S
1511 90	Palm oil and its fractions, whether or not refined but not chemically modified, other than crude oil	S
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	S
1513	Coconut (copra), palm-kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	S
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	S
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	S
ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, except for the products of subheading 1516 20 10	S
1516 20 10	Hydrogenated castor oil, so called 'opal-wax'	NS
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions of heading 1516	S
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, not elsewhere specified or included	S
1521 90 99	Beeswax and other insect waxes, whether or not refined or coloured, other than raw	S
1522 00 10	Degras	S
1522 00 91	Oil foots and dregs; soapstocks, other than containing oil having the characteristics of olive oil	S
1601 00 10	Sausages and similar products, of liver, and food preparations	S

	based on liver	
1602 20 10	Goose or duck liver, prepared or preserved	S
1602 41 90	Ham and cuts thereof, prepared or preserved, of swine other than of domestic swine	S
1602 42 90	Shoulders and cuts thereof, prepared or preserved, of swine other than of domestic swine	S
1602 49 90	Other prepared or preserved meat or meat offal, including mixtures, of swine other than of domestic swine	S
1602 50 31, 1602 50 95 ²⁷	Other prepared or preserved meat or meat offal, cooked, of bovine animals, whether or not in airtight containers	S
1602 90 31	Other prepared or preserved meat or meat offal, of game or rabbit	S
1602 90 69 1602 90 72 1602 90 74 1602 90 76 1602 90 78 1602 90 99	Other prepared or preserved meat or meat offal, of sheep or goats or other animals, not containing uncooked bovine meat or offal and not containing meat or meat offal of domestic swine	S
1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content not exceeding 1 kg	S
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	S
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	S
1702 50 00	Chemically pure fructose	S
1702 90 10	Chemically pure maltose	S
1704 ²⁸	Sugar confectionery (including white chocolate), not containing cocoa	S
Chapter 18	Cocoa and cocoa preparations	S
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks'	S

²⁷ The arrangement referred to in Section 1 of Chapter II shall not apply to the products of these subheadings.

²⁸ For the products of subheadings 1704 10 91 and 1704 10 99, the specific duty shall be limited to 16 % of the customs value, under the arrangement referred to in Section 2 of Chapter II.

	products, except for the products of subheadings 1901 20 00 and 1901 90 91	
1901 20 00	Mixes and doughs for the preparation of bakers' wares of heading 1905	NS
1901 90 91	Other, containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	NS
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants, except for the products of heading 2002 and subheadings 2005 80 00, 2008 20 19, 2008 20 39, ex 2008 40 and ex 2008 70	S
2002 ²⁹	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid	S
2005 80 00 ³⁰	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	S
2008 20 19 2008 20 39	Pineapples, otherwise prepared or preserved, containing added spirit, not elsewhere specified or included	NS
ex 2008 40 ³¹	Pears, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included (except for the products of subheadings 2008 40 11, 2008 40 21, 2008 40 29 and 2008 40 39, to which the footnote shall not apply)	S
ex 2008 70 ³²	Peaches, including nectarines, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included (except for the products of subheadings 2008 70 11, 2008 70 31, 2008 70 39 and 2008 70 59, to which the footnote shall not apply)	S
ex Chapter 21	Miscellaneous edible preparations, except for the products of subheadings 2101 20 and 2102 20 19, and excluding the products of subheadings 2106 10, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59	S

²⁹ The arrangement referred to in Section 1 of Chapter II shall not apply to the products of this heading.

³⁰ The arrangement referred to in Section 1 of Chapter II shall not apply to the product of this subheading.

³¹ The arrangement referred to in Section 1 of Chapter II shall not apply to the products of this subheading.

³² The arrangement referred to in Section 1 of Chapter II shall not apply to the products of this subheading.

2101 20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	NS
2102 20 19	Other inactive yeasts	NS
ex Chapter 22	Beverages, spirits and vinegar, except for the products of heading 2207, and excluding the products of subheadings 2204 10 11 to 2204 30 10 and subheading 2208 40	S
2207 ³³	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	S
2302 50 00	Residues and wastes of a similar kind, whether or not in the form of pellets, resulting from the grinding or other working of leguminous plants	S
2307 00 19	Other wine lees	S
2308 00 19	Other grape marc	S
2308 00 90	Other vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	NS
2309 10 90	Other dog or cat food put up for retail sale, other than containing starch or glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50 to 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products	S
2309 90 10	Fish or marine mammal solubles, of a kind used in animal feeding	NS
2309 90 91	Beetpulp with added molasses, of a kind used in animal feeding	S
2309 90 95 2309 90 99	Other preparations of a kind used in animal feeding, whether or not containing by weight 49 % or more of choline chloride on an organic or inorganic base	S
Chapter 24	Tobacco and manufactured tobacco substitutes	S
2519 90 10	Magnesium oxide, other than calcined natural magnesium carbonate	NS
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	NS
2523	Portland cement, aluminous cement, slag cement,	NS

³³ The arrangement referred to in Section 1 of Chapter II shall not apply to the products of this heading.

	supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	NS
2801	Fluorine, chlorine, bromine and iodine	NS
2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	NS
ex 2804	Hydrogen, rare gases and other non-metals, excluding the products of subheading 2804 69 00	NS
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	NS
2807 00	Sulphuric acid; oleum	NS
2808 00 00	Nitric acid; sulphonitric acids	NS
2809	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined	NS
2810 00 90	Oxides of boron, other than diboron trioxide; boric acids	NS
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals	NS
2812	Halides and halide oxides of non-metals	NS
2813	Sulphides of non-metals; commercial phosphorus trisulphide	NS
2814	Ammonia, anhydrous or in aqueous solution	S
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxide of sodium or potassium	S
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	NS
2817 00 00	Zinc oxide; zinc peroxide	S
2818 10	Artificial corundum, whether or not chemically defined	S
2819	Chromium oxides and hydroxides	S
2820	Manganese oxides	S
2821	Iron oxides and hydroxides; earth colours containing by weight 70 % or more of combined iron evaluated as Fe_2O_3	NS
2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	NS
2823 00 00	Titanium oxides	S

2824	Lead oxides; red lead and orange lead	NS
ex 2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides, except for the products of subheadings 2825 10 00 and 2825 80 00	NS
2825 10 00	Hydrazine and hydroxylamine and their inorganic salts	S
2825 80 00	Antimony oxides	S
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	NS
ex 2827	Chlorides, chloride oxides and chloride hydroxides, except for products of subheadings 2827 10 00 and 2827 32 00; bromides and bromide oxides; iodides and iodide oxides	NS
2827 10 00	Ammonium chloride	S
2827 32 00	Aluminium chloride	S
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites	NS
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	NS
ex 2830	Sulphides, except for the products of subheading 2830 10 00; polysulphides, whether or not chemically defined	NS
2830 10 00	Sodium sulphides	S
2831	Dithionites and sulphonylates	NS
2832	Sulphites; thiosulphates	NS
2833	Sulphates; alums; peroxosulphates (persulphates)	NS
2834 10 00	Nitrites	S
2834 21 00 2834 29	Nitrates	NS
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined	S
ex 2836	Carbonates, except for the products of subheadings 2836 20 00, 2836 40 00 and 2836 60 00; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate	NS

2836 20 00	Disodium carbonate	S
2836 40 00	Potassium carbonates	S
2836 60 00	Barium carbonate	S
2837	Cyanides, cyanide oxides and complex cyanides	NS
2839	Silicates; commercial alkali metal silicates	NS
2840	Borates; peroxoborates (perborates)	NS
ex 2841	Salts of oxometallic or peroxometallic acids, except for the product of subheading 2841 61 00	NS
2841 61 00	Potassium permanganate	S
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates, whether or not chemically defined), other than azides	NS
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	NS
ex 2844 30 11	Cermets containing uranium depleted in U-235 or compounds of this product, other than unwrought	NS
ex 2844 30 51	Cermets containing thorium or compounds of thorium, other than unwrought	NS
2845 90 90	Isotopes other than those of heading 2844, and compounds, inorganic or organic, of such isotopes, whether or not chemically defined, other than deuterium and compounds thereof, hydrogen and compounds thereof enriched in deuterium or mixtures and solutions containing these products	NS
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	NS
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	NS
2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	NS
ex 2849	Carbides, whether or not chemically defined, except for the products of subheadings 2849 20 00 and 2849 90 30	NS
2849 20 00	Silicon carbide, whether or not chemically defined	S
2849 90 30	Carbides of tungsten, whether or not chemically defined	S

ex 2850 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849, except for the products of subheading 2850 00 70	NS
2850 00 70	Silicides, whether or not chemically defined	S
2852 00 00	Compounds, inorganic or organic, of mercury, excluding amalgams	NS
2853 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	NS
2903	Halogenated derivatives of hydrocarbons	S
ex 2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated, except for the products of subheading 2904 20 00	NS
2904 20 00	Derivatives containing only nitro or only nitroso groups	S
ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for the product of subheading 2905 45 00, and excluding the products of subheadings 2905 43 00 and 2905 44	S
2905 45 00	Glycerol	NS
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS
ex 2907	Phenols, except for the products of subheadings 2907 15 90 and ex 2907 22 00; phenol-alcohols	NS
2907 15 90	Naphthols and their salts, other than 1-naphthol	S
ex 2907 22 00	Hydroquinone (quinol)	S
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	NS
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	S
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS

2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	NS
ex 2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde, except for the product of subheading 2912 41 00	NS
2912 41 00	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	S
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	NS
ex 2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for the products of subheadings 2914 11 00, 2914 21 00 and 2914 22 00	NS
2914 11 00	Acetone	S
2914 21 00	Camphor	S
2914 22 00	Cyclohexanone and methylcyclohexanones	S
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	S
ex 2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for the products of subheadings ex 2916 11 00, 2916 12 and 2916 14	NS
ex 2916 11 00	Acrylic acid	S
2916 12	Esters of acrylic acid	S
2916 14	Esters of methacrylic acid	S
ex 2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for the products of subheadings 2917 11 00, 2917 12 10, 2917 14 00, 2917 32 00, 2917 35 00 and 2917 36 00	NS
2917 11 00	Oxalic acid, its salts and esters	S
2917 12 10	Adipic acid and its salts	S
2917 14 00	Maleic anhydride	S

2917 32 00	Dioctyl orthophthalates	S
2917 35 00	Phthalic anhydride	S
2917 36 00	Terephthalic acid and its salts	S
ex 2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, except for the products of subheadings 2918 14 00, 2918 15 00, 2918 21 00, 2918 22 00 and 2918 29 10	NS
2918 14 00	Citric acid	S
2918 15 00	Salts and esters of citric acid	S
2918 21 00	Salicylic acid and its salts	S
2918 22 00	<i>o</i> -Acetylsalicylic acid, its salts and esters	S
2918 29 10	Sulphosalicylic acids, hydroxynaphthoic acids; their salts and esters	S
2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	NS
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	NS
2921	Amine-function compounds	S
2922	Oxygen-function amino-compounds	S
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	NS
ex 2924	Carboxyamide-function compounds and amide-function compounds of carbonic acid, except for the products of subheading 2924 23 00	S
2924 23 00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	NS
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	NS
ex 2926	Nitrile-function compounds, except for the product of subheading 2926 10 00	NS
2926 10 00	Acrylonitrile	S

2927 00 00	Diazo-, azo- or azoxy-compounds	S
2928 00 90	Other organic derivatives of hydrazine or of hydroxylamine	NS
2929 10	Isocyanates	S
2929 90 00	Other compounds with other nitrogen function	NS
2930 20 00 2930 30 00 ex 2930 90 85	Thiocarbamates and dithiocarbamates, and thiuram mono-, di- or tetrasulphides; dithiocarbonates (xanthates)	NS
2930 40 90 2930 50 00 2930 90 13 2930 90 16 2930 90 20 ex 2930 90 85	Methionine, captafol (ISO), methamidophos (ISO), and other organo-sulphur compounds other than dithiocarbonates (xanthates)	S
2931 00	Other organo-inorganic compounds	NS
ex 2932	Heterocyclic compounds with oxygen hetero-atom(s) only, except for the products of subheadings 2932 12 00, 2932 13 00 and 2932 21 00	NS
2932 12 00	2-Furaldehyde (furfuraldehyde)	S
2932 13 00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	S
2932 21 00	Coumarin, methylcoumarins and ethylcoumarins	S
ex 2933	Heterocyclic compounds with nitrogen hetero-atom(s) only, except for the product of subheading 2933 61 00	NS
2933 61 00	Melamine	S
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	NS
2935 00 90	Other sulphonamides	S
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	NS
ex 2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose, and except for rhamnose, raffinose and mannose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939	S
ex 2940 00 00	Rhamnose, raffinose and mannose	NS
2941 20 30	Dihydrostreptomycin, its salts, esters and hydrates	NS

2942 00 00	Other organic compounds	NS
3102 ³⁴	Mineral or chemical fertilisers, nitrogenous	S
3103 10	Superphosphates	S
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of Chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	S
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for the products of headings 3204 and 3206, and excluding the products of subheadings 3201 20 00, 3201 90 20, ex 3201 90 90 (tanning extracts of eucalyptus), ex 3201 90 90 (tanning extracts derived from gambier and myrobalan fruits) and ex 3201 90 90 (other tanning extracts of vegetable origin)	NS
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to Chapter 32 based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	S
3206	Other colouring matter; preparations as specified in note 3 to Chapter 32, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined	S
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	NS
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster	NS
3501	Casein, caseinates and other casein derivatives; casein glues	S
3502 90 90	Albuminates and other albumin derivatives	NS
3503 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	NS

³⁴ The arrangement referred to in Section 1 of Chapter II shall not apply to the products of this heading.

3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	NS
3505 10 50	Starches, esterified or etherified	NS
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	NS
3507	Enzymes; prepared enzymes not elsewhere specified or included	S
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	NS
Chapter 37	Photographic or cinematographic goods	NS
ex Chapter 38	Miscellaneous chemical products, except for the products of headings 3802 and 3817 00, subheadings 3823 12 00 and 3823 70 00, and heading 3825, and excluding the products of subheadings 3809 10 and 3824 60	NS
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black	S
3817 00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	S
3823 12 00	Oleic acid	S
3823 70 00	Industrial fatty alcohols	S
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to Chapter 38	S
ex Chapter 39	Plastics and articles thereof, except for the products of headings 3901, 3902, 3903 and 3904, subheadings 3906 10 00, 3907 10 00, 3907 60 and 3907 99, headings 3908 and 3920, and subheadings 3921 90 19 and 3923 21 00	NS
3901	Polymers of ethylene, in primary forms	S
3902	Polymers of propylene or of other olefins, in primary forms	S
3903	Polymers of styrene, in primary forms	S
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	S

3906 10 00	Poly(methyl methacrylate)	S
3907 10 00	Polyacetals	S
3907 60	Poly(ethylene terephthalate)	S
3907 99	Other polyesters, other than unsaturated	S
3908	Polyamides in primary forms	S
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	S
3921 90 19	Other plates, sheets, film, foil and strip, of polyesters, other than cellular products and other than corrugated sheets and plates	S
3923 21 00	Sacks and bags (including cones), of polymers of ethylene	S
ex Chapter 40	Rubber and articles thereof, except for the products of heading 4010	NS
4010	Conveyor or transmission belts or belting, of vulcanised rubber	S
ex 4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared, excluding the products of subheadings 4104 41 19 and 4104 49 19	S
ex 4106 31 4106 32	Tanned or crust hides and skins of swine, without hair on, in the wet state (including wet-blue), split but not further prepared, or in the dry state (crust), whether or not split, but not further prepared, excluding the products of subheading 4106 31 10	NS
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	S
4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	S
ex 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114, except for the products of subheading 4113 10 00	NS
4113 10 00	Of goats or kids	S

4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	S
4115 10 00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	S
ex Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut); except for the products of headings 4202 and 4203	NS
4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	S
4203	Articles of apparel and clothing accessories, of leather or of composition leather	S
Chapter 43	Furskins and artificial fur; manufactures thereof	NS
ex Chapter 44	Wood and articles of wood, except for the products of headings 4410, 4411, 4412, subheadings 4418 10, 4418 20 10, 4418 71 00, 4420 10 11, 4420 90 10 and 4420 90 91; wood charcoal	NS
4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	S
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	S
4412	Plywood, veneered panels and similar laminated wood	S
4418 10	Windows, French windows and their frames, of wood	S
4418 20 10	Doors and their frames and thresholds, of tropical wood as specified in additional note 2 to Chapter 44	S
4418 71 00	Assembled flooring panels for mosaic floors, of wood	S
4420 10 11 4420 90 10	Statuettes and other ornaments, of tropical wood as specified in additional note 2 to Chapter 44; wood marquetry and inlaid	S

4420 90 91	wood; caskets and cases for jewellery or cutlery, and similar articles, and wooden articles of furniture not falling in Chapter 94, of tropical wood as specified in additional note 2 to Chapter 44	
ex Chapter 45	Cork and articles of cork, except for the products of heading 4503	NS
4503	Articles of natural cork	S
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	S
Chapter 50	Silk	S
ex Chapter 51	Wool, fine or coarse animal hair, excluding the products of heading 5105; horsehair yarn and woven fabric	S
Chapter 52	Cotton	S
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	S
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	S
Chapter 55	Man-made staple fibres	S
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	S
Chapter 57	Carpets and other textile floor coverings	S
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	S
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	S
Chapter 60	Knitted or crocheted fabrics	S
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	S
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	S
Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	S
Chapter 64	Footwear, gaiters and the like; parts of such articles	S

Chapter 65	Headgear and parts thereof	NS
Chapter 66	Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof	S
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	NS
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	NS
Chapter 69	Ceramic products	S
Chapter 70	Glass and glassware	S
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for the products of heading 7117	NS
7117	Imitation jewellery	S
7202	Ferro-alloys	S
Chapter 73	Articles of iron or steel	NS
Chapter 74	Copper and articles thereof	S
7505 12 00	Bars, rods and profiles, of nickel alloys	NS
7505 22 00	Wire, of nickel alloys	NS
7506 20 00	Plates, sheets, strip and foil, of nickel alloys	NS
7507 20 00	Nickel tube or pipe fittings	NS
ex Chapter 76	Aluminium and articles thereof, excluding the products of heading 7601	S
ex Chapter 78	Lead and articles thereof, excluding the products of heading 7801	S
ex Chapter 79	Zinc and articles thereof, excluding the products of headings 7901 and 7903	S
ex Chapter 81	Other base metals; cermets; articles thereof, excluding the products of subheadings 8101 10 00, 8101 94 00, 8102 10 00, 8102 94 00, 8104 11 00, 8104 19 00, 8107 20 00, 8108 20 00, 8108 30 00, 8109 20 00, 8110 10 00, 8112 21 90, 8112 51 00, 8112 59 00, 8112 92 and 8113 00 20	S
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal;	S

	parts thereof, of base metal	
Chapter 83	Miscellaneous articles of base metal	S
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances, and parts thereof, except for the products of subheadings 8401 10 00 and 8407 21 10	NS
8401 10 00	Nuclear reactors	S
8407 21 10	Outboard motors, of a cylinder capacity not exceeding 325 cm ³	S
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles, except for the products of subheadings 8516 50 00, 8517 69 39, 8517 70 15, 8517 70 19, 8519 20, 8519 30, 8519 81 11 to 8519 81 45, 8519 81 85, 8519 89 11 to 8519 89 19, headings 8521, 8525 and 8527, subheadings 8528 49, 8528 59 and 8528 69 to 8528 72, heading 8529 and subheadings 8540 11 and 8540 12	NS
8516 50 00	Microwave ovens	S
8517 69 39	Reception apparatus for radio-telephony or radio telegraphy, other than portable receivers for calling, alerting or paging	S
8517 70 15 8517 70 19	Aerials and aerial reflectors of all kinds, other than aerials for radio-telegraphic or radio-telephonic apparatus; parts suitable for use therewith	S
8519 20 8519 30	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment; turntables (record-decks)	S
8519 81 11 to 8519 81 45	Sound-reproducing apparatus (including cassette-players), not incorporating a sound-recording device	S
8519 81 85	Other magnetic tape recorders incorporating sound-reproducing apparatus, other than cassette-type	S
8519 89 11 to 8519 89 19	Other sound-reproducing apparatus, not incorporating a sound-recording device	S
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	S
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound-recording or -reproducing apparatus; television cameras; digital cameras and video camera recorders	S
8527	Reception apparatus for radio-broadcasting, whether or not	S

	combined, in the same housing, with sound-recording or -reproducing apparatus or a clock	
8528 49 8528 59 8528 69 to 8528 72	Monitors and projectors, not incorporating television-reception apparatus, other than of a kind used solely or principally in an automatic data-processing system of heading 8471; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound- or video-recording or -reproducing apparatus	S
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	S
8540 11 8540 12 00	Cathode ray television picture tubes, including video monitor cathode ray tubes, colour, or black-and-white or other monochrome	S
Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic-signalling equipment of all kinds	NS
ex Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof, except for the products of headings 8702, 8703, 8704, 8705, 8706 00, 8707, 8708, 8709, 8711, 8712 00 and 8714	NS
8702	Motor vehicles for the transport of ten or more persons, including the driver	S
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	S
8704	Motor vehicles for the transport of goods	S
8705	Special-purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire-fighting vehicles, concrete-mixer lorries, road-sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	S
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	S
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	S
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705	S
8709	Works trucks, self-propelled, not fitted with lifting or handling	S

	equipment, of the type used in factories, warehouses, dock areas or airports for short-distance transport of goods; tractors of the type used on railway-station platforms; parts of the foregoing vehicles	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars	S
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised	S
8714	Parts and accessories of vehicles of headings 8711 to 8713	S
Chapter 88	Aircraft, spacecraft, and parts thereof	NS
Chapter 89	Ships, boats and floating structures	NS
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	S
Chapter 91	Clocks and watches and parts thereof	S
Chapter 92	Musical instruments; parts and accessories of such articles	NS
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings, except for the products of heading 9405	NS
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	S
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for the products of subheadings 9503 00 30 to 9503 00 99	NS
9503 00 30 to 9503 00 99	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	S
Chapter 96	Miscellaneous manufactured articles	NS'

ANNEX III

Conventions referred to in Article 9

PART A

Core human and labour rights UN/ILO Conventions

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

PART B

Conventions related to the environment and to governance principles

17. Montreal Protocol on Substances that Deplete the Ozone Layer

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