

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY**Note**

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

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OR OF INSECTS**Notes**

1. This chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 0504.
2. Food preparations fall in this chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

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

Subheading notes

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

Additional notes

1. For the purposes of subheadings 1602 31 11, 1602 32 11, 1602 39 21, 1602 50 10 and 1602 90 61, the term 'uncooked' is to apply to products which have not been subjected to any heat treatment or which have been subjected to a heat treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which, therefore, in the case of subheadings 1602 50 10 and 1602 90 61, show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.
2. For the purposes of subheadings 1602 41 10, 1602 42 10 and 1602 49 11 to 1602 49 15, the expression 'cuts thereof' applies only to prepared or preserved meat which, due to the size and the characteristics of the coherent muscle tissue, is identifiable as having been obtained from hams, shoulders, loins, or collars of domestic swine, as the case may be.

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

(¹) The duty applicable to sausages imported in containers which also contain preservative liquid is collected on the net weight, after deduction of the weight of the liquid.

(²) WTO tariff quota.

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

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1602 39	-- Other:		
	---- Containing 57 % or more by weight of poultry meat or offal:		
1602 39 21	----- Uncooked (¹)	276,5 €/ 100 kg/net (²)	—
1602 39 29	----- Other (¹)	276,5 €/ 100 kg/net (²)	—
1602 39 85	---- Other	276,5 €/ 100 kg/net (²)	—
	– Of swine:		
1602 41	-- Hams and cuts thereof:		
1602 41 10	--- Of domestic swine	156,8 €/ 100 kg/net (²)	—
1602 41 90	--- Other	10,9	—
1602 42	-- Shoulders and cuts thereof:		
1602 42 10	--- Of domestic swine	129,3 €/ 100 kg/net (²)	—
1602 42 90	--- Other	10,9	—
1602 49	-- Other, including mixtures:		
	--- Of domestic swine:		
	----- Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin:		
1602 49 11	----- Loins (excluding collars) and cuts thereof, including mixtures of loins or hams	156,8 €/ 100 kg/net (²)	—
1602 49 13	----- Collars and cuts thereof, including mixtures of collars and shoulders	129,3 €/ 100 kg/net (²)	—
1602 49 15	----- Other mixtures containing hams (legs), shoulders, loins or collars, and cuts thereof	129,3 €/ 100 kg/net (²)	—
1602 49 19	----- Other	85,7 €/ 100 kg/net (²)	—
1602 49 30	----- Containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin	75 €/100 kg/net (²)	—
1602 49 50	----- Containing by weight less than 40 % of meat or meat offal, of any kind, including fats of any kind or origin	54,3 €/ 100 kg/net (²)	—
1602 49 90	--- Other	10,9	—
1602 50	– Of bovine animals:		
1602 50 10	-- Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	303,4 €/100 kg/net	—

(¹) For the purposes of determining the percentage weight of poultry meat, the weight of any bones is to be disregarded.

(²) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	-- Other:		
1602 50 31	--- Corned beef, in airtight containers	16,6	—
1602 50 95	--- Other	16,6	—
1602 90	– Other, including preparations of blood of any animal:		
1602 90 10	--- Preparations of blood of any animal	16,6	—
	-- Other:		
1602 90 31	--- Of game or rabbit	10,9	—
	-- Other:		
1602 90 51	---- Containing meat or meat offal of domestic swine	85,7 €/100 kg/net	—
	---- Other:		
	----- Containing bovine meat or offal:		
1602 90 61	----- Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	303,4 €/100 kg/net	—
1602 90 69	----- Other	16,6	—
	----- Other:		
1602 90 91	----- Of sheep	12,8	—
1602 90 95	----- Of goats	16,6	—
1602 90 99	----- Other	16,6	—
1603 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:		
1603 00 10	– In immediate packings of a net content of 1 kg or less	12,8	—
1603 00 80	– Other	Free	—
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		
	– Fish, whole or in pieces, but not minced:		
1604 11 00	-- Salmon	5,5	—
1604 12	-- Herring:		
1604 12 10	--- Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	15	—
	--- Other:		
1604 12 91	--- In airtight containers	20	—
1604 12 99	--- Other	20	—
1604 13	-- Sardines, sardinella and brisling or sprats:		
	--- Sardines:		
1604 13 11	---- In olive oil	12,5	—
1604 13 19	---- Other	12,5	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1604 13 90	--- Other	12,5	—
1604 14	-- Tunas, skipjack tuna and bonito (<i>Sarda</i> spp.):		
	--- Tunas and skipjack tuna:		
	---- Skipjack tuna:		
1604 14 21	----- In vegetable oil	24	—
	----- Other:		
1604 14 26	----- Fillets known as 'loins'	24	—
1604 14 28	----- Other	24	—
	----- Yellowfin tuna (<i>Thunnus albacares</i>):		
1604 14 31	----- In vegetable oil	24	—
	----- Other:		
1604 14 36	----- Fillets known as 'loins'	24	—
1604 14 38	----- Other	24	—
	----- Other:		
1604 14 41	----- In vegetable oil	24	—
	----- Other:		
1604 14 46	----- Fillets known as 'loins'	24	—
1604 14 48	----- Other	24	—
1604 14 90	--- Bonito (<i>Sarda</i> spp.)	25	—
1604 15	-- Mackerel:		
	--- Of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> :		
1604 15 11	---- Fillets	25	—
1604 15 19	---- Other	25	—
1604 15 90	--- Of the species <i>Scomber australasicus</i>	20	—
1604 16 00	-- Anchovies	25	—
1604 17 00	-- Eels	20	—
1604 18 00	-- Shark fins	20	—
1604 19	-- Other:		
1604 19 10	--- Salmonidae, other than salmon	7	—
	--- Fish of the genus <i>Euthynnus</i> , other than skipjack tuna (<i>Katsuwonus pelamis</i>):		
1604 19 31	---- Fillets known as 'loins'	24	—
1604 19 39	---- Other	24	—
1604 19 50	--- Fish of the species <i>Orcynopsis unicolor</i>	12,5	—
	--- Other:		
1604 19 91	---- Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	7,5	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	---- Other:		
1604 19 92	----- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	—
1604 19 93	----- Coalfish (<i>Pollachius virens</i>)	20	—
1604 19 94	----- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20	—
1604 19 95	----- Alaska pollock (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)	20	—
1604 19 97	----- Other	20	—
1604 20	– Other prepared or preserved fish:		
1604 20 05	-- Preparations of surimi	20	—
	-- Other:		
1604 20 10	--- Of salmon	5,5	—
1604 20 30	--- Of Salmonidae, other than salmon	7	—
1604 20 40	--- Of anchovies	25	—
1604 20 50	--- Of sardines, bonito, mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i>	25 (¹)	—
1604 20 70	--- Of tuna, skipjack tuna or other fish of the genus <i>Euthynnus</i>	24 (¹)	—
1604 20 90	--- Of other fish	14	—
	– Caviar and caviar substitutes:		
1604 31 00	-- Caviar	20	—
1604 32 00	-- Caviar substitutes	20	—
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605 10 00	– Crab:	8	—
	– Shrimps and prawns:		
1605 21	– Not in airtight containers:		
1605 21 10	--- In immediate packings of a net content not exceeding 2 kg	20 (¹)	—
1605 21 90	--- Other	20 (¹)	—
1605 29 00	-- Other	20 (¹)	—
1605 30	– Lobster:		
1605 30 10	-- Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces (²)	Free	—
1605 30 90	-- Other	20	—
1605 40 00	– Other crustaceans:	20 (¹)	—
	– Molluscs:		
1605 51 00	-- Oysters	20	—
1605 52 00	-- Scallops, including queen scallops	20	—

(¹) WTO tariff quota.

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

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1605 53	-- Mussels:		
1605 53 10	-- In airtight containers	20	—
1605 53 90	-- Other	20	—
1605 54 00	-- Cuttlefish and squid	20	—
1605 55 00	-- Octopus	20	—
1605 56 00	-- Clams, cockles and arkshells	20	—
1605 57 00	-- Abalone	20	—
1605 58 00	-- Snails, other than sea snails	20	—
1605 59 00	-- Other	20	—
	- Other aquatic invertebrates:		
1605 61 00	-- Sea cucumbers	26	—
1605 62 00	-- Sea urchins	26	—
1605 63 00	-- Jellyfish	26	—
1605 69 00	-- Other	26	—

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note

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

Subheading notes

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

Additional notes

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

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

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

$$S + 0,95 \times (F + G) + M$$

where:

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

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

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

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

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

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

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

6. 'Inulin syrup' means:

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

The quantity of 'fructose in free form or as sucrose' shall be determined using the formula $F + 0,5 S/0,95$ calculated on the dry matter, where "F" is the fructose content and "S" is the sucrose content, as determined by the High Performance Liquid Chromatography method.

7. When imported in the form of an assortment, goods of subheading 1704 90 are subject to an agricultural component (EA) fixed according to the average content in milkfats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.

8. Throughout the nomenclature, mixtures of sugar with small amounts of other substances are classified in Chapter 17, unless they have the character of a preparation classified elsewhere.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1701	Cane or beet sugar and chemically pure sucrose, in solid form:		
	– Raw sugar not containing added flavouring or colouring matter:		
1701 12	–– Beet sugar:		
1701 12 10	––– For refining (²)	33,9 €/ 100 kg/net (³) (⁴)	—
1701 12 90	––– Other	41,9 €/ 100 kg/net (⁴)	—
1701 13	–– Cane sugar specified in subheading note 2 to this chapter:		
1701 13 10	––– For refining (²)	33,9 €/ 100 kg/net (³) (⁴)	—
1701 13 90	––– Other	41,9 €/ 100 kg/net (⁴)	—

(¹) Commission Implementing Regulation (EU) No 974/2014 of 11 September 2014 laying down the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature (OJ L 274, 16.9.2014, p. 6, ELI: http://data.europa.eu/eli/reg_impl/2014/974/oj).

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

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

(⁴) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1701 14	-- Other cane sugar:		
1701 14 10	--- For refining (¹)	33,9 €/ 100 kg/net (²) (³)	—
1701 14 90	--- Other	41,9 €/ 100 kg/net (³)	—
	– Other:		
1701 91 00	-- Containing added flavouring or colouring matter	41,9 €/ 100 kg/net (³)	—
1701 99	-- Other:		
1701 99 10	--- White sugar	41,9 €/ 100 kg/net (³)	—
1701 99 90	--- Other	41,9 €/ 100 kg/net (³)	—
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	– Lactose and lactose syrup:		
1702 11 00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	14 €/100 kg/net	—
1702 19 00	-- Other	14 €/100 kg/net	—
1702 20	– Maple sugar and maple syrup:		
1702 20 10	-- Maple sugar in solid form, containing added flavouring or colouring matter	0,4 €/100 kg/net (⁴)	—
1702 20 90	-- Other	8	—
1702 30	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:		
1702 30 10	-- Isoglucose	50,7 €/100 kg/net mas	—
	– Other:		
1702 30 50	--- In the form of white crystalline powder, whether or not agglomerated	26,8 €/100 kg/net	—
1702 30 90	--- Other	20 €/100 kg/net	—
1702 40	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:		
1702 40 10	-- Isoglucose	50,7 €/100 kg/net mas	—
1702 40 90	-- Other	20 €/100 kg/net	—
1702 50 00	– Chemically pure fructose	16 + 50,7 €/ 100 kg/net mas (⁵)	—

(¹) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(²) This duty applies to raw sugar with a yield of 92 %.

(³) WTO tariff quota.

(⁴) Per 1 % of sucrose by weight, including other sugars expressed as sucrose (see additional note 4 (CN)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1702 60	– Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:		
1702 60 10	–– Isoglucose	50,7 €/100 kg/net mas	—
1702 60 80	–– Inulin syrup	0,4 €/100 kg/net (¹)	—
1702 60 95	–– Other	0,4 €/100 kg/net (¹)	—
1702 90	– Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:		
1702 90 10	–– Chemically pure maltose	12,8	—
1702 90 30	–– Isoglucose	50,7 €/100 kg/net mas	—
1702 90 50	–– Maltodextrine and maltodextrine syrup	20 €/100 kg/net	—
	–– Caramel:		
1702 90 71	––– Containing 50 % or more by weight of sucrose in the dry matter	0,4 €/100 kg/net (¹)	—
	––– Other:		
1702 90 75	–––– In the form of powder, whether or not agglomerated	27,7 €/100 kg/net	—
1702 90 79	–––– Other	19,2 €/100 kg/net	—
1702 90 80	–– Inulin syrup	0,4 €/100 kg/net (¹)	—
1702 90 95	–– Other	0,4 €/100 kg/net (¹)	—
1703	Molasses resulting from the extraction or refining of sugar:		
1703 10 00	– Cane molasses	0,35 €/100 kg/net	—
1703 90 00	– Other	0,35 €/100 kg/net	—
1704	Sugar confectionery (including white chocolate), not containing cocoa:		
1704 10	– Chewing gum, whether or not sugar-coated:		
1704 10 10	–– Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose)	6,2 + 27,1 €/100 kg/net MAX 17,9 (²)	—
1704 10 90	–– Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)	6,3 + 30,9 €/100 kg/net MAX 18,2 (²)	—
1704 90	– Other:		
1704 90 10	–– Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	13,4 (²)	—

(¹) Per 1 % of sucrose by weight, including other sugars expressed as sucrose (see additional note 4 (CN)).

(²) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1704 90 30	-- White chocolate	9,1 + 45,1 €/ 100 kg/net MAX 18,9 + 16,5 €/ 100 kg/net (¹)	—
	-- Other:		
1704 90 51	--- Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	(9 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
1704 90 55	--- Throat pastilles and cough drops	(9 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
1704 90 61	--- Sugar-coated (panned) goods	(9 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
	--- Other:		
1704 90 65	---- Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery	(9 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
1704 90 71	---- Boiled sweets, whether or not filled	(9 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
1704 90 75	---- Toffees, caramels and similar sweets	(9 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
	---- Other:		
1704 90 81	----- Compressed tablets	(9 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
1704 90 99	----- Other	(9 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—

(¹) WTO tariff quota.

(²) See Annex 1.

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes

1. This chapter does not cover:
 - (a) food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) preparations of headings 0403, 1901, 1902, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
2. Heading 1806 includes sugar confectionery containing cocoa and, subject to note 1 to this chapter, other food preparations containing cocoa.

Additional notes

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

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

(¹) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1806 10 90	-- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 41,9 €/100 kg/net (¹)	—
1806 20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:		
1806 20 10	-- Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milkfat	(8,3 + EA) MAX (18,7 + AD S/Z) (²) (¹)	—
1806 20 30	-- Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milkfat	(8,3 + EA) MAX (18,7 + AD S/Z) (²) (¹)	—
	-- Other:		
1806 20 50	--- Containing 18 % or more by weight of cocoa butter	(8,3 + EA) MAX (18,7 + AD S/Z) (²) (¹)	—
1806 20 70	--- Chocolate milk crumb	15,4 + EA (²) (¹)	—
1806 20 80	--- Chocolate flavour coating	(8,3 + EA) MAX (18,7 + AD S/Z) (²) (¹)	—
1806 20 95	--- Other	(8,3 + EA) MAX (18,7 + AD S/Z) (²) (¹)	—
	- Other, in blocks, slabs or bars:		
1806 31 00	-- Filled	(8,3 + EA) MAX (18,7 + AD S/Z) (²) (¹)	—
1806 32	-- Not filled:		
1806 32 10	--- With added cereal, fruit or nuts	(8,3 + EA) MAX (18,7 + AD S/Z (¹) (²)	—
1806 32 90	--- Other	(8,3 + EA) MAX (18,7 + AD S/Z (¹) (²)	—
1806 90	- Other:		
	-- Chocolate and chocolate products:		
	--- Chocolates (including pralines), whether or not filled:		
1806 90 11	---- Containing alcohol	(8,3 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
1806 90 19	---- Other	(8,3 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—

(¹) WTO tariff quota.

(²) See Annex 1.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1806 90 31	--- Other: ---- Filled	(8,3 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
1806 90 39	---- Not filled	(8,3 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
1806 90 50	-- Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	(8,3 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
1806 90 60	-- Spreads containing cocoa	(8,3 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
1806 90 70	-- Preparations containing cocoa for making beverages	(8,3 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—
1806 90 90	-- Other	(8,3 + EA) MAX (18,7 + AD S/Z) (¹) (²)	—

(¹) WTO tariff quota.

(²) See Annex 1.

CHAPTER 19

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

Notes

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

Additional notes

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

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
1901 10 00	– Preparations suitable for infants or young children, put up for retail sale	7,6 + EA ⁽¹⁾	—
1901 20 00	– Mixes and doughs for the preparation of bakers' wares of heading 1905	7,6 + EA ⁽¹⁾	—
1901 90	– Other:		
	–– Malt extract:		
1901 90 11	––– With a dry extract content of 90 % or more by weight	5,1 + 18 €/100 kg/net	—
1901 90 19	––– Other	5,1 + 14,7 €/100 kg/net	—
	–– Other:		
1901 90 91	––– Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	12,8	—
1901 90 95	––– Food preparations in powder form, consisting of a blend of skimmed milk and/or whey and vegetable fats/oils, with a content of fats/oils not exceeding 30 % by weight	7,6 + EA ⁽²⁾ ⁽¹⁾	—
1901 90 99	––– Other	7,6 + EA ⁽²⁾ ⁽¹⁾	—
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	– Uncooked pasta, not stuffed or otherwise prepared:		
1902 11 00	–– Containing eggs	7,7 + 24,6 €/100 kg/net ⁽²⁾	—
1902 19	–– Other:		
1902 19 10	––– Containing no common wheat flour or meal	7,7 + 24,6 €/100 kg/net ⁽²⁾	—
1902 19 90	––– Other	7,7 + 21,1 €/100 kg/net ⁽²⁾	—
1902 20	– Stuffed pasta, whether or not cooked or otherwise prepared:		
1902 20 10	–– Containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates	8,5	—
1902 20 30	–– Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin	54,3 €/100 kg/net	—

⁽¹⁾ See Annex 1.⁽²⁾ WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	-- Other:		
1902 20 91	--- Cooked	8,3 + 6,1 €/ 100 kg/net (¹)	—
1902 20 99	--- Other	8,3 + 17,1 €/ 100 kg/net (¹)	—
1902 30	– Other pasta:		
1902 30 10	--- Dried	6,4 + 24,6 €/ 100 kg/net (¹)	—
1902 30 90	--- Other	6,4 + 9,7 €/ 100 kg/net (¹)	—
1902 40	– Couscous:		
1902 40 10	--- Unprepared	7,7 + 24,6 €/ 100 kg/net (¹)	—
1902 40 90	--- Other	6,4 + 9,7 €/ 100 kg/net (¹)	—
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	6,4 + 15,1 €/ 100 kg/net (¹)	—
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:		
1904 10	– Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
1904 10 10	--- Obtained from maize	3,8 + 20 €/ 100 kg/net	—
1904 10 30	--- Obtained from rice	5,1 + 46 €/ 100 kg/net	—
1904 10 90	--- Other	5,1 + 33,6 €/ 100 kg/net	—
1904 20	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
1904 20 10	--- Preparation of the Müsli type based on unroasted cereal flakes	9 + EA (²)	—
	--- Other:		
1904 20 91	--- Obtained from maize	3,8 + 20 €/ 100 kg/net	—
1904 20 95	--- Obtained from rice	5,1 + 46 €/ 100 kg/net	—
1904 20 99	--- Other	5,1 + 33,6 €/ 100 kg/net	—
1904 30 00	– Bulgur wheat	8,3 + 25,7 €/ 100 kg/net (¹)	—

(¹) WTO tariff quota.

(²) See Annex 1.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1904 90	– Other:		
1904 90 10	–– Obtained from rice	8,3 + 46 €/ 100 kg/net	—
1904 90 80	–– Other	8,3 + 25,7 €/ 100 kg/net (¹)	—
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
1905 10 00	– Crispbread	5,8 + 13 €/ 100 kg/net	—
1905 20	– Gingerbread and the like:		
1905 20 10	–– Containing by weight less than 30 % of sucrose (including invert sugar expressed as sucrose)	9,4 + 18,3 €/ 100 kg/net	—
1905 20 30	–– Containing by weight 30 % or more but less than 50 % of sucrose (including invert sugar expressed as sucrose)	9,8 + 24,6 €/ 100 kg/net	—
1905 20 90	–– Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose)	10,1 + 31,4 €/ 100 kg/net	—
	– Sweet biscuits; waffles and wafers:		
1905 31	–– Sweet biscuits:		
	––– Completely or partially coated or covered with chocolate or other preparations containing cocoa:		
1905 31 11	–––– In immediate packings of a net content not exceeding 85 g	(9 + EA) MAX (24,2 + AD S/Z) (²)	—
1905 31 19	–––– Other	(9 + EA) MAX (24,2 + AD S/Z) (²)	—
	––– Other:		
1905 31 30	–––– Containing 8 % or more by weight of milkfats	(9 + EA) MAX (24,2 + AD S/Z) (²)	—
	–––– Other:		
1905 31 91	––––– Sandwich biscuits	(9 + EA) MAX (24,2 + AD S/Z) (²)	—
1905 31 99	––––– Other	(9 + EA) MAX (24,2 + AD S/Z) (²)	—
1905 32	–– Waffles and wafers:		
1905 32 05	––– With a water content exceeding 10 % by weight	(9 + EA) MAX (20,7 + AD F/M) (²)	—

(¹) WTO tariff quota.

(²) See Annex 1.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	--- Other: ---- Completely or partially coated or covered with chocolate or other preparations containing cocoa: ----- In immediate packings of a net content not exceeding 85 g		
1905 32 11	----- (9 + EA) MAX (24,2 + AD S/Z) (¹)	—	
1905 32 19	----- Other	(9 + EA) MAX (24,2 + AD S/Z) (¹)	—
	---- Other: ----- Salted, whether or not filled	(9 + EA) MAX (20,7 + AD F/M) (¹)	—
1905 32 91	----- Other	(9 + EA) MAX (24,2 + AD S/Z) (¹)	—
1905 32 99	----- Other	(9 + EA) MAX (24,2 + AD S/Z) (¹)	—
1905 40	– Rusks, toasted bread and similar toasted products:		
1905 40 10	-- Rusks	9,7 + EA (¹)	—
1905 40 90	-- Other	9,7 + EA (¹)	—
1905 90	– Other:		
1905 90 10	-- Matzos	3,8 + 15,9 €/ 100 kg/net (²)	—
1905 90 20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	4,5 + 60,5 €/ 100 kg/net (²)	—
	-- Other: --- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	9,7 + EA (¹) (²)	—
1905 90 30	--- (9 + EA) MAX (20,7 + AD F/M) (¹) (²)	—	
1905 90 45	--- Biscuits	(9 + EA) MAX (20,7 + AD F/M) (¹) (²)	—
1905 90 55	--- Extruded or expanded products, savoury or salted	(9 + EA) MAX (20,7 + AD F/M) (¹) (²)	—
	--- Other: ---- Containing 5 % or more, by weight, of sucrose, invert sugar or isoglucose	(9 + EA) MAX (24,2 + AD S/Z) (¹) (²)	—
1905 90 70	---- (9 + EA) MAX (24,2 + AD S/Z) (¹) (²)	—	
1905 90 80	---- Other	(9 + EA) MAX (20,7 + AD F/M) (¹) (²)	—

(¹) See Annex 1.

(²) WTO tariff quota.

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS**Notes**

1. This chapter does not cover:
 - (a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) vegetable fats and oils (Chapter 15);
 - (c) food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (d) bakers' wares and other products of heading 1905; or
 - (e) homogenised composite food preparations of heading 2104.
2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in note 1(a).
4. Tomato juice, the dry weight content of which is 7 % or more, is to be classified in heading 2002.
5. For the purposes of heading 2007, the expression 'obtained by cooking' means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 2009, the expression 'juices, unfermented and not containing added spirit' means juices of an alcoholic strength by volume (see note 2 to Chapter 22) not exceeding 0,5 % vol.

Subheading notes

1. For the purposes of subheading 2005 10, the expression 'homogenised vegetables' means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005 10 takes precedence over all other subheadings of heading 2005.
2. For the purposes of subheading 2007 10, the expression 'homogenised preparations' means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007 10 takes precedence over all other subheadings of heading 2007.
3. For the purposes of subheadings 2009 12, 2009 21, 2009 31, 2009 41, 2009 61 and 2009 71, the expression 'Brix value' means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

Additional notes

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

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

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

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

$$S + (G + F) \times 0,95;$$

where:

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

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

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

- (b) The expression 'Brix value', mentioned in the subheadings of heading 2009, corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Implementing Regulation (EU) No 974/2014⁽¹⁾) at a temperature of 20 °C.
3. The products of subheadings 2008 20 to 2008 80, 2008 93, 2008 97 and 2008 99 are to be considered as containing added sugar when the 'sugar content' thereof exceeds by weight the percentages given hereunder, according to the kind of fruit or edible part of plant concerned:
 - pineapples and grapes: 13 %,
 - other fruits, including mixtures of fruit, and other edible parts of plants: 9 %.
4. For the purposes of subheadings 2008 30 11 to 2008 30 39, 2008 40 11 to 2008 40 39, 2008 50 11 to 2008 50 59, 2008 60 11 to 2008 60 39, 2008 70 11 to 2008 70 59, 2008 80 11 to 2008 80 39, 2008 93 11 to 2008 93 29, 2008 97 12 to 2008 97 38 and 2008 99 11 to 2008 99 40, the following expressions have the meanings hereby assigned to them:
 - 'actual alcoholic strength by mass': the number of kilograms of pure alcohol contained in 100 kg of the product,

⁽¹⁾ Commission Implementing Regulation (EU) No 974/2014 of 11 September 2014 laying down the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature (OJ L 274, 16.9.2014, p. 6, ELI: http://data.europa.eu/eli/reg_impl/2014/974/oj).

- '% mas': the symbol for alcoholic strength by mass.

5. The following is to be applied to the products as they are presented:

- (a) the added sugar content of products of heading 2009 corresponds to the 'sugar content' less the figures given hereunder, according to the kind of juice concerned:
 - lemon or tomato juice: 3,
 - grape juice: 15,
 - other fruit or vegetable juices, including mixtures of juices: 13.
- (b) the fruit juices with added sugar, of a Brix value not exceeding 67 and containing less than 50 % by weight of fruit juice lose their original character of fruit juices of heading 2009.

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

6. For the purposes of subheadings 2009 69 51 and 2009 69 71, 'concentrated grape juice (including grape must)' means grape juice (including grape must) for which the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Implementing Regulation (EU) No 974/2014⁽¹⁾) at a temperature of 20 °C is not less than 50,9 %.
7. For the purposes of subheadings 2001 90 92, 2006 00 35, 2006 00 91, 2007 10 91, 2007 99 93, 2008 97 03, 2008 97 05, 2008 97 12, 2008 97 16, 2008 97 32, 2008 97 36, 2008 97 51, 2008 97 72, 2008 97 76, 2008 97 92, 2008 97 94, 2008 97 97, 2008 99 24, 2008 99 31, 2008 99 36, 2008 99 38, 2008 99 48, 2008 99 63, 2009 89 34, 2009 89 36, 2009 89 73, 2009 89 85, 2009 89 88, 2009 89 97, 2009 90 92, 2009 90 95 and 2009 90 97, 'tropical fruit' means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya.
8. For the purposes of subheadings 2001 90 92, 2006 00 35, 2006 00 91, 2007 99 93, 2008 19 12, 2008 19 92, 2008 97 03, 2008 97 05, 2008 97 12, 2008 97 16, 2008 97 32, 2008 97 36, 2008 97 51, 2008 97 72, 2008 97 76, 2008 97 92, 2008 97 94 and 2008 97 97, 'tropical nuts' means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.
9. Seaweeds and other algae prepared or preserved by processes not provided for in Chapter 12, such as cooking, roasting, seasoning or adding sugar, fall in Chapter 20 as preparations of other parts of plants. Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, are to be classified under heading 1212.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
2001 10 00	– Cucumbers and gherkins	17,6	kg/net eda
2001 90	– Other:		
2001 90 10	–– Mango chutney	Free	—
2001 90 20	–– Fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentos	5	—
2001 90 30	–– Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 + 9,4 €/ 100 kg/net ⁽²⁾	—

⁽¹⁾ Commission Implementing Regulation (EU) No 974/2014 of 11 September 2014 laying down the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature (OJ L 274, 16.9.2014, p. 6, ELI: http://data.europa.eu/eli/reg_impl/2014/974/oj).

⁽²⁾ The specific duty is charged, as an autonomous measure, on the net drained weight.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2001 90 40	-- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	8,3 + 3,8 €/100 kg/net ⁽¹⁾	—
2001 90 50	-- Mushrooms	16	—
2001 90 65	-- Olives	16	—
2001 90 70	-- Sweet peppers	16	—
2001 90 92	-- Tropical fruit and tropical nuts; palm hearts	10	—
2001 90 97	-- Other	16	—
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
2002 10	– Tomatoes, whole or in pieces:		
	– Peeled:		
2002 10 11	--- In immediate packings of a net content exceeding 1 kg	14,4	—
2002 10 19	--- In immediate packings of a net content not exceeding 1 kg	14,4	—
2002 10 90	--- Other	14,4	—
2002 90	– Other:		
	– With a dry matter content of less than 12 % by weight:		
2002 90 11	--- In immediate packings of a net content exceeding 1 kg	14,4	—
2002 90 19	--- In immediate packings of a net content not exceeding 1 kg	14,4	—
2002 90 20	– With a dry matter content of not less than 12 % but not more than 20 % by weight	14,4	—
	– With a dry matter content of more than 20 % but not more than 34 % by weight:		
2002 90 41	--- In immediate packings of a net content exceeding 1 kg	14,4	—
2002 90 49	--- In immediate packings of a net content not exceeding 1 kg	14,4	—
2002 90 80	– With a dry matter content of more than 34 % by weight	14,4	—
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:		
2003 10	– Mushrooms of the genus <i>Agaricus</i>:		
2003 10 20	– Provisionally preserved, completely cooked	18,4 + 191 €/100 kg/net eda ⁽²⁾	kg/net eda
2003 10 30	– Other	18,4 + 222 €/100 kg/net eda ⁽²⁾	kg/net eda
2003 90	– Other:		
2003 90 10	– Truffles	14,4	—
2003 90 90	– Other	18,4	—

(¹) The specific duty is charged, as an autonomous measure, on the net drained weight.

(²) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:		
2004 10	– Potatoes:		
2004 10 10	–– Cooked, not otherwise prepared	14,4	—
	–– Other:		
2004 10 91	–– In the form of flour, meal or flakes	7,6 + EA (¹)	—
2004 10 99	–– Other	17,6	—
2004 90	– Other vegetables and mixtures of vegetables:		
2004 90 10	–– Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 + 9,4 €/ 100 kg/net (²)	—
2004 90 30	–– Sauerkraut, capers and olives	16	—
2004 90 50	–– Peas (<i>Pisum sativum</i>) and immature beans of the species <i>Phaseolus</i> spp., in pod	19,2	—
	–– Other, including mixtures:		
2004 90 91	–– Onions, cooked, not otherwise prepared	14,4	—
2004 90 98	–– Other	17,6	—
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:		
2005 10 00	– Homogenised vegetables	17,6	—
2005 20	– Potatoes:		
2005 20 10	–– In the form of flour, meal or flakes	8,8 + EA (¹)	—
	–– Other:		
2005 20 20	–– Thin slices, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption	14,1	—
2005 20 80	–– Other	14,1	—
2005 40 00	– Peas (<i>Pisum sativum</i>)	19,2	—
	– Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
2005 51 00	–– Beans, shelled	17,6	—
2005 59 00	–– Other	19,2	—
2005 60 00	– Asparagus	17,6	—
2005 70 00	– Olives	12,8	kg/net eda
2005 80 00	– Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 + 9,4 €/ 100 kg/net (²)	—
	– Other vegetables and mixtures of vegetables:		
2005 91 00	–– Bamboo shoots	17,6	—

(¹) See Annex 1.

(²) The specific duty is charged, as an autonomous measure, on the net drained weight.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2005 99	-- Other:		
2005 99 10	---- Fruit of the genus <i>Capsicum</i> , other than sweet peppers or pimentos	6,4	—
2005 99 20	---- Capers	16	—
2005 99 30	---- Globe artichokes	17,6	—
2005 99 50	---- Mixtures of vegetables	17,6	—
2005 99 60	---- Sauerkraut	16	—
2005 99 80	---- Other	17,6	—
2006 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):		
2006 00 10	– Ginger	Free	—
	– Other:		
	-- With a sugar content exceeding 13 % by weight:		
2006 00 31	---- Cherries	20 + 23,9 €/ 100 kg/net	—
2006 00 35	---- Tropical fruit and tropical nuts	12,5 + 15 €/ 100 kg/net	—
2006 00 38	---- Other	20 + 23,9 €/ 100 kg/net	—
	-- Other:		
2006 00 91	---- Tropical fruit and tropical nuts	12,5	—
2006 00 99	---- Other	20	—
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:		
2007 10	– Homogenised preparations:		
2007 10 10	– With a sugar content exceeding 13 % by weight	24 + 4,2 €/ 100 kg/net	—
	– Other:		
2007 10 91	---- Of tropical fruit	15	—
2007 10 99	---- Other	24	—
	– Other:		
2007 91	– Citrus fruit:		
2007 91 10	– With a sugar content exceeding 30 % by weight	20 + 23 €/ 100 kg/net	—
2007 91 30	– With a sugar content exceeding 13 % but not exceeding 30 % by weight	20 + 4,2 €/ 100 kg/net	—
2007 91 90	– Other	21,6	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2007 99	-- Other:		
	---- With a sugar content exceeding 30 % by weight:		
2007 99 10	----- Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing (¹)	22,4	—
2007 99 20	----- Chestnut purée and paste	24 + 19,7 €/ 100 kg/net	—
	----- Other:		
2007 99 31	----- Of cherries	24 + 23 €/ 100 kg/net	—
2007 99 33	----- Of strawberries	24 + 23 €/ 100 kg/net	—
2007 99 35	----- Of raspberries	24 + 23 €/ 100 kg/net	—
2007 99 39	----- Other	24 + 23 €/ 100 kg/net	—
2007 99 50	--- With a sugar content exceeding 13 % but not exceeding 30 % by weight	24 + 4,2 €/ 100 kg/net	—
	--- Other:		
2007 99 93	---- Of tropical fruit and tropical nuts	15	—
2007 99 97	---- Other	24	—
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:		
	– Nuts, groundnuts and other seeds, whether or not mixed together:		
2008 11	-- Groundnuts:		
2008 11 10	--- Peanut butter	12,8	—
	--- Other, in immediate packings of a net content:		
2008 11 91	---- Exceeding 1 kg	11,2	—
	---- Not exceeding 1 kg:		
2008 11 96	----- Roasted	12	—
2008 11 98	----- Other	12,8	—
2008 19	-- Other, including mixtures:		
	--- In immediate packings of a net content exceeding 1 kg:		
2008 19 12	---- Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts	7	—
	---- Other:		
2008 19 13	----- Roasted almonds and pistachios	9	—

(¹) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2008 19 19	----- Other	11,2	—
	--- In immediate packings of a net content not exceeding 1 kg:		
2008 19 92	----- Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts	8	—
	----- Other:		
	----- Roasted nuts:		
2008 19 93	----- Almonds and pistachios	10,2	—
2008 19 95	----- Other	12	—
2008 19 99	----- Other	12,8	—
2008 20	– Pineapples:		
	-- Containing added spirit:		
	--- In immediate packings of a net content exceeding 1 kg:		
2008 20 11	----- With a sugar content exceeding 17 % by weight	25,6 + 2,5 €/ 100 kg/net (¹)	—
2008 20 19	----- Other	25,6 (¹)	—
	--- In immediate packings of a net content not exceeding 1 kg:		
2008 20 31	----- With a sugar content exceeding 19 % by weight	25,6 + 2,5 €/ 100 kg/net (¹)	—
2008 20 39	----- Other	25,6 (¹)	—
	-- Not containing added spirit:		
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg:		
2008 20 51	----- With a sugar content exceeding 17 % by weight	19,2	—
2008 20 59	----- Other	17,6	—
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg:		
2008 20 71	----- With a sugar content exceeding 19 % by weight	20,8 (¹)	—
2008 20 79	----- Other	19,2	—
2008 20 90	--- Not containing added sugar	18,4	—
2008 30	– Citrus fruit:		
	-- Containing added spirit:		
	--- With a sugar content exceeding 9 % by weight:		
2008 30 11	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 (¹)	—
2008 30 19	----- Other	25,6 + 4,2 €/ 100 kg/net (¹)	—
	--- Other:		
2008 30 31	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 (¹)	—
2008 30 39	----- Other	25,6 (¹)	—

(¹) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	-- Not containing added spirit:		
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg:		
2008 30 51	----- Grapefruit segments, including pomelos	15,2	—
2008 30 55	----- Mandarins (including tangerines and satsumas); clementines, wilkins and other similar citrus hybrids	18,4	—
2008 30 59	----- Other	17,6	—
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg:		
2008 30 71	----- Grapefruit segments, including pomelos	15,2	—
2008 30 75	----- Mandarins (including tangerines and satsumas); clementines, wilkins and other similar citrus hybrids	17,6	—
2008 30 79	----- Other	20,8 (¹)	—
2008 30 90	--- Not containing added sugar	18,4	—
2008 40	– Pears:		
	-- Containing added spirit:		
	--- In immediate packings of a net content exceeding 1 kg:		
	---- With a sugar content exceeding 13 % by weight:		
2008 40 11	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 (¹)	—
2008 40 19	----- Other	25,6 + 4,2 €/ 100 kg/net (¹)	—
	---- Other:		
2008 40 21	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 (¹)	—
2008 40 29	----- Other	25,6 (¹)	—
	--- In immediate packings of a net content not exceeding 1 kg:		
2008 40 31	---- With a sugar content exceeding 15 % by weight	25,6 + 4,2 €/ 100 kg/net (¹)	—
2008 40 39	---- Other	25,6 (¹)	—
	-- Not containing added spirit:		
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg:		
2008 40 51	---- With a sugar content exceeding 13 % by weight	17,6	—
2008 40 59	---- Other	16	—

(¹) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg:		
2008 40 71	----- With a sugar content exceeding 15 % by weight	19,2	—
2008 40 79	----- Other	17,6	—
2008 40 90	--- Not containing added sugar	16,8	—
2008 50	- Apricots:		
	-- Containing added spirit:		
	--- In immediate packings of a net content exceeding 1 kg:		
	----- With a sugar content exceeding 13 % by weight:		
2008 50 11	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 (¹)	—
2008 50 19	----- Other	25,6 + 4,2 €/ 100 kg/net (¹)	—
	----- Other:		
2008 50 31	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 (¹)	—
2008 50 39	----- Other	25,6 (¹)	—
	--- In immediate packings of a net content not exceeding 1 kg:		
2008 50 51	----- With a sugar content exceeding 15 % by weight	25,6 + 4,2 €/ 100 kg/net (¹)	—
2008 50 59	----- Other	25,6 (¹)	—
	-- Not containing added spirit:		
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg:		
2008 50 61	----- With a sugar content exceeding 13 % by weight	19,2	—
2008 50 69	----- Other	17,6	—
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg:		
2008 50 71	----- With a sugar content exceeding 15 % by weight	20,8 (¹)	—
2008 50 79	----- Other	19,2	—
	--- Not containing added sugar, in immediate packings of a net content:		
2008 50 92	----- Of 5 kg or more	13,6	—

(¹) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2008 50 98	---- Of less than 5 kg	18,4 (¹)	—
2008 60	– Cherries:		
	–– Containing added spirit:		
	---- With a sugar content exceeding 9 % by weight:		
2008 60 11	---- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 (²)	—
2008 60 19	---- Other	25,6 + 4,2 €/ 100 kg/net (²)	—
	---- Other:		
2008 60 31	---- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 (²)	—
2008 60 39	---- Other	25,6 (²)	—
	–– Not containing added spirit:		
	---- Containing added sugar, in immediate packings of a net content:		
2008 60 50	---- Exceeding 1 kg	17,6	—
2008 60 60	---- Not exceeding 1 kg	20,8 (²)	—
	---- Not containing added sugar, in immediate packings of a net content:		
2008 60 70	---- Of 4,5 kg or more	18,4	—
2008 60 90	---- Of less than 4,5 kg	18,4	—
2008 70	– Peaches, including nectarines:		
	–– Containing added spirit:		
	---- In immediate packings of a net content exceeding 1 kg:		
	----- With a sugar content exceeding 13 % by weight:		
2008 70 11	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 (²)	—
2008 70 19	----- Other	25,6 + 4,2 €/ 100 kg/net (²)	—
	----- Other:		
2008 70 31	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 (²)	—
2008 70 39	----- Other	25,6 (²)	—
	---- In immediate packings of a net content not exceeding 1 kg:		
2008 70 51	---- With a sugar content exceeding 15 % by weight	25,6 + 4,2 €/ 100 kg/net (²)	—
2008 70 59	---- Other	25,6 (²)	—
	–– Not containing added spirit:		
	---- Containing added sugar, in immediate packings of a net content exceeding 1 kg:		
2008 70 61	---- With a sugar content exceeding 13 % by weight	19,2	—
2008 70 69	---- Other	17,6	—

(¹) Of 4,5 kg or more but less than 5 kg: Autonomous duty: 17.

(²) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg:		
2008 70 71	----- With a sugar content exceeding 15 % by weight	19,2	—
2008 70 79	----- Other	17,6	—
	--- Not containing added sugar, in immediate packings of a net content:		
2008 70 92	----- Of 5 kg or more	15,2	—
2008 70 98	----- Of less than 5 kg	18,4	—
2008 80	– Strawberries:		
	-- Containing added spirit:		
	--- With a sugar content exceeding 9 % by weight:		
2008 80 11	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6 (¹)	—
2008 80 19	----- Other	25,6 + 4,2 €/ 100 kg/net (¹)	—
	--- Other:		
2008 80 31	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24 (¹)	—
2008 80 39	----- Other	25,6 (¹)	—
	-- Not containing added spirit:		
2008 80 50	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg ...	17,6	—
2008 80 70	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20,8 (¹)	—
2008 80 90	--- Not containing added sugar	18,4	—
	– Other, including mixtures other than those of subheading 2008 19:		
2008 91 00	-- Palm hearts	10	—
2008 93	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccus</i>); lingonberries (<i>Vaccinium vitis-idaea</i>):		
	--- Containing added spirit:		
	----- With a sugar content exceeding 9 % by weight:		
2008 93 11	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25,6	—
2008 93 19	----- Other	25,6 + 4,2 €/ 100 kg/net	—
	----- Other:		
2008 93 21	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24	—

(¹) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2008 93 29	----- Other	25,6	—
	---- Not containing added spirit:		
2008 93 91	----- Containing added sugar, in immediate packings of a net content exceeding 1 kg	17,6	—
2008 93 93	----- Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20,8	—
2008 93 99	----- Not containing added sugar	18,4	—
2008 97	-- Mixtures:		
	--- Of tropical nuts and tropical fruit, containing by weight 50 % or more of tropical nuts:		
2008 97 03	----- In immediate packings of a net content exceeding 1 kg	7	—
2008 97 05	----- In immediate packings of a net content not exceeding 1 kg	8	—
	--- Other:		
	---- Containing added spirit:		
	----- With a sugar content exceeding 9 % by weight:		
	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas:		
2008 97 12	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	16	—
2008 97 14	----- Other	25,6	—
	----- Other:		
2008 97 16	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	16 + 2,6 €/ 100 kg/net	—
2008 97 18	----- Other	25,6 + 4,2 €/ 100 kg/net	—
	----- Other:		
	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas:		
2008 97 32	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	15	—
2008 97 34	----- Other	24	—
	----- Other:		
2008 97 36	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	16	—
2008 97 38	----- Other	25,6	—
	---- Not containing added spirit:		
	---- Containing added sugar:		
	----- In immediate packings of a net content exceeding 1 kg:		
2008 97 51	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2008 97 59	----- Other	17,6	—
	----- Other:		
	----- Mixtures of fruit in which no single fruit exceeds 50 % of the total weight of the fruit:		
2008 97 72	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	8,5	—
2008 97 74	----- Other	13,6	—
	----- Other:		
2008 97 76	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	12	—
2008 97 78	----- Other	19,2	—
	----- Not containing added sugar, in immediate packings of a net content:		
	----- Of 5 kg or more:		
2008 97 92	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11,5	—
2008 97 93	----- Other	18,4	—
	----- Of 4,5 kg or more but less than 5 kg:		
2008 97 94	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11,5	—
2008 97 96	----- Other	18,4	—
	----- Of less than 4,5 kg:		
2008 97 97	----- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11,5	—
2008 97 98	----- Other	18,4	—
2008 99	-- Other:		
	--- Containing added spirit:		
	--- Ginger:		
2008 99 11	--- Of an actual alcoholic strength by mass not exceeding 11,85 % mas	10	—
2008 99 19	--- Other	16	—
	--- Grapes:		
2008 99 21	--- With a sugar content exceeding 13 % by weight	25,6 + 3,8 €/ 100 kg/net	—
2008 99 23	--- Other	25,6	—
	--- Other:		
	--- With a sugar content exceeding 9 % by weight:		
	--- Of an actual alcoholic strength by mass not exceeding 11,85 % mas:		
2008 99 24	--- Tropical fruit	16	—
2008 99 28	--- Other	25,6	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	----- Other:		
2008 99 31	----- Tropical fruit	16 + 2,6 €/ 100 kg/net	—
2008 99 34	----- Other	25,6 + 4,2 €/ 100 kg/net	—
	----- Other:		
	----- Of an actual alcoholic strength by mass not exceeding 11,85 % mas:		
2008 99 36	----- Tropical fruit	15	—
2008 99 37	----- Other	24	—
	----- Other:		
2008 99 38	----- Tropical fruit	16	—
2008 99 40	----- Other	25,6	—
	--- Not containing added spirit:		
	---- Containing added sugar, in immediate packings of a net content exceeding 1 kg:		
2008 99 41	----- Ginger	Free	—
2008 99 43	----- Grapes	19,2	—
2008 99 45	----- Plums and prunes	17,6	—
2008 99 48	----- Tropical fruit	11	—
2008 99 49	----- Other	17,6	—
	---- Containing added sugar, in immediate packings of a net content not exceeding 1 kg:		
2008 99 51	----- Ginger	Free	—
2008 99 63	----- Tropical fruit	13	—
2008 99 67	----- Other	20,8	—
	---- Not containing added sugar:		
	----- Plums and prunes, in immediate packings of a net content:		
2008 99 72	----- Of 5 kg or more	15,2	—
2008 99 78	----- Of less than 5 kg	18,4	—
2008 99 85	----- Maize (corn), other than sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	5,1 + 9,4 €/ 100 kg/net ⁽¹⁾	—
2008 99 91	----- Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	8,3 + 3,8 €/ 100 kg/net ⁽¹⁾	—
2008 99 99	----- Other	18,4	—

(¹) The specific duty is charged, as an autonomous measure, on the net drained weight.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2009	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:		
	– Orange juice:		
2009 11	–– Frozen:		
	––– Of a Brix value exceeding 67:		
2009 11 11	–––– Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 €/100 kg/net (¹)	—
2009 11 19	–––– Other	33,6 (¹)	—
	––– Of a Brix value not exceeding 67:		
2009 11 91	–––– Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	15,2 + 20,6 €/100 kg/net	—
2009 11 99	–––– Other	15,2 (¹)	—
2009 12 00	–– Not frozen, of a Brix value not exceeding 20	12,2	—
2009 19	–– Other:		
	––– Of a Brix value exceeding 67:		
2009 19 11	–––– Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 €/100 kg/net (¹)	—
2009 19 19	–––– Other	33,6 (¹)	—
	––– Of a Brix value exceeding 20 but not exceeding 67:		
2009 19 91	–––– Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	15,2 + 20,6 €/100 kg/net	—
2009 19 98	–––– Other	12,2	—
	– Grapefruit juice; pomelo juice:		
2009 21 00	–– Of a Brix value not exceeding 20	12	—
2009 29	–– Other:		
	––– Of a Brix value exceeding 67:		
2009 29 11	–––– Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 €/100 kg/net (¹)	—
2009 29 19	–––– Other	33,6 (¹)	—
	––– Of a Brix value exceeding 20 but not exceeding 67:		
2009 29 91	–––– Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	12 + 20,6 €/100 kg/net	—
2009 29 99	–––– Other	12	—
	– Juice of any other single citrus fruit:		
2009 31	–– Of a Brix value not exceeding 20:		
	––– Of a value exceeding € 30 per 100 kg net weight:		
2009 31 11	–––– Containing added sugar	14,4	—

(¹) WTO tariff quota.

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

(¹) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2009 49 30	--- Of a Brix value exceeding 20 but not exceeding 67: ---- Of a value exceeding € 30 per 100 kg net weight, containing added sugar	15,2	—
	---- Other:		
2009 49 91	----- With an added sugar content exceeding 30 % by weight	15,2 + 20,6 €/100 kg/net	—
2009 49 93	----- With an added sugar content not exceeding 30 % by weight	15,2	—
2009 49 99	----- Not containing added sugar	16	—
2009 50	– Tomato juice:		
2009 50 10	-- Containing added sugar	16	—
2009 50 90	-- Other	16,8	—
	– Grape juice (including grape must):		
2009 61	-- Of a Brix value not exceeding 30:		
2009 61 10	--- Of a value exceeding € 18 per 100 kg net weight	(¹)	— (²)
2009 61 90	--- Of a value not exceeding € 18 per 100 kg net weight	22,4 + 27 €/hl (¹)	— (²)
2009 69	-- Other:		
	--- Of a Brix value exceeding 67: ---- Of a value not exceeding € 22 per 100 kg net weight	40 + 121 €/hl + 20,6 €/100 kg/net (¹)	— (²)
2009 69 11	---- Other	(¹)	— (²)
	--- Of a Brix value exceeding 30 but not exceeding 67: ---- Of a value exceeding € 18 per 100 kg net weight:		
2009 69 51	----- Concentrated	(¹)	— (²)
2009 69 59	----- Other	(¹)	— (²)
	----- Of a value not exceeding € 18 per 100 kg net weight: ----- With an added sugar content exceeding 30 % by weight:		
2009 69 71	----- Concentrated	22,4 + 131 €/hl + 20,6 €/100 kg/net	— (²)
2009 69 79	----- Other	22,4 + 27 €/hl + 20,6 €/100 kg/net	— (²)
2009 69 90	----- Other	22,4 + 27 €/hl (¹)	— (²)
	– Apple juice:		
2009 71	-- Of a Brix value not exceeding 20:		
2009 71 20	-- Containing added sugar	18	—
2009 71 99	-- Not containing added sugar	18	—

(¹) See Annex 2.(²) Upon import into the European Union, the supplementary unit applied for duty purposes is l.(³) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2009 79	-- Other: --- Of a Brix value exceeding 67:		
2009 79 11	---- Of a value not exceeding € 22 per 100 kg net weight	30 + 18,4 €/ 100 kg/net ⁽¹⁾	—
2009 79 19	---- Other	30 ⁽¹⁾	—
2009 79 30	--- Of a Brix value exceeding 20 but not exceeding 67: ---- Of a value exceeding € 18 per 100 kg net weight, containing added sugar	18	—
	---- Other:		
2009 79 91	----- With an added sugar content exceeding 30 % by weight	18 + 19,3 €/ 100 kg/net	—
2009 79 98	----- Other	18	—
	– Juice of any other single fruit, nut or vegetable:		
2009 81	-- Cranberry (<i>Vaccinium macrocarpon</i>, <i>Vaccinium oxycoccus</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice:		
	--- Of a Brix value exceeding 67:		
2009 81 11	---- Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 €/ 100 kg/net ⁽¹⁾	—
2009 81 19	---- Other	33,6 ⁽¹⁾	—
	--- Of a Brix value not exceeding 67:		
2009 81 31	---- Of a value exceeding € 30 per 100 kg net weight, containing added sugar	16,8	—
	---- Other:		
2009 81 51	----- With an added sugar content exceeding 30 % by weight	16,8 + 20,6 €/ 100 kg/net	—
2009 81 59	----- With an added sugar content not exceeding 30 % by weight	16,8	—
	----- Not containing added sugar:		
2009 81 95	----- Juice of fruit of the species <i>Vaccinium macrocarpon</i>	14	—
2009 81 99	----- Other	17,6	—
2009 89	-- Other:		
	--- Of a Brix value exceeding 67:		
	---- Pear juice:		
2009 89 11	---- Of a value not exceeding € 22 per 100 kg net weight	33,6 + 20,6 €/ 100 kg/net ⁽¹⁾	—
2009 89 19	---- Other	33,6 ⁽¹⁾	—
	---- Other:		
	---- Of a value not exceeding € 30 per 100 kg net weight:		
2009 89 34	----- Juices of tropical fruit	21 + 12,9 €/ 100 kg/net ⁽¹⁾	—

⁽¹⁾ WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2009 89 35	----- Other	33,6 + 20,6 €/100 kg/net ⁽¹⁾	—
	----- Other:		
2009 89 36	----- Juices of tropical fruit	21 ⁽¹⁾	—
2009 89 38	----- Other	33,6 ⁽¹⁾	—
	--- Of a Brix value not exceeding 67:		
	---- Pear juice:		
2009 89 50	---- Of a value exceeding € 18 per 100 kg net weight, containing added sugar	19,2	—
	---- Other:		
2009 89 61	---- With an added sugar content exceeding 30 % by weight	19,2 + 20,6 €/100 kg/net	—
2009 89 63	---- With an added sugar content not exceeding 30 % by weight	19,2	—
2009 89 69	---- Not containing added sugar	20	—
	---- Other:		
	---- Of a value exceeding € 30 per 100 kg net weight, containing added sugar:		
2009 89 71	----- Cherry juice	16,8	—
2009 89 73	----- Juices of tropical fruit	10,5	—
2009 89 79	----- Other	16,8	—
	----- Other:		
	----- With an added sugar content exceeding 30 % by weight:		
2009 89 85	----- Juices of tropical fruit	10,5 + 12,9 €/100 kg/net	—
2009 89 86	----- Other	16,8 + 20,6 €/100 kg/net	—
	----- With an added sugar content not exceeding 30 % by weight:		
2009 89 88	----- Juices of tropical fruit	10,5	—
2009 89 89	----- Other	16,8	—
	----- Not containing added sugar:		
2009 89 96	----- Cherry juice	17,6	—
2009 89 97	----- Juices of tropical fruit	11	—
2009 89 99	----- Other	17,6	—
2009 90	– Mixtures of juices:		
	– Of a Brix value exceeding 67:		
	--- Mixtures of apple and pear juice:		
2009 90 11	---- Of a value not exceeding € 22 per 100 kg net weight	33,6 + 20,6 €/100 kg/net ⁽¹⁾	—

⁽¹⁾ WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2009 90 19	---- Other	33,6 ⁽¹⁾	—
	---- Other:		
2009 90 21	---- Of a value not exceeding € 30 per 100 kg net weight	33,6 + 20,6 €/ 100 kg/net ⁽¹⁾	—
2009 90 29	---- Other	33,6 ⁽¹⁾	—
	-- Of a Brix value not exceeding 67:		
	--- Mixtures of apple and pear juice:		
2009 90 31	---- Of a value not exceeding € 18 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	20 + 20,6 €/ 100 kg/net	—
2009 90 39	---- Other	20	—
	---- Other:		
	---- Of a value exceeding € 30 per 100 kg net weight:		
	----- Mixtures of citrus fruit juices and pineapple juice:		
2009 90 41	----- Containing added sugar	15,2	—
2009 90 49	----- Other	16	—
	----- Other:		
2009 90 51	----- Containing added sugar	16,8	—
2009 90 59	----- Other	17,6	—
	----- Of a value not exceeding € 30 per 100 kg net weight:		
	----- Mixtures of citrus fruit juices and pineapple juice:		
2009 90 71	----- With an added sugar content exceeding 30 % by weight	15,2 + 20,6 €/ 100 kg/net	—
2009 90 73	----- With an added sugar content not exceeding 30 % by weight	15,2	—
2009 90 79	----- Not containing added sugar	16	—
	----- Other:		
	----- With an added sugar content exceeding 30 % by weight:		
2009 90 92	----- Mixtures of juices of tropical fruit	10,5 + 12,9 €/ 100 kg/net	—
2009 90 94	----- Other	16,8 + 20,6 €/ 100 kg/net	—
	----- With an added sugar content not exceeding 30 % by weight:		
2009 90 95	----- Mixtures of juices of tropical fruit	10,5	—
2009 90 96	----- Other	16,8	—
	----- Not containing added sugar:		
2009 90 97	----- Mixtures of juices of tropical fruit	11	—
2009 90 98	----- Other	17,6	—

⁽¹⁾ WTO tariff quota.

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes

1. This chapter does not cover:
 - (a) mixed vegetables of heading 0712;
 - (b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
 - (c) flavoured tea (heading 0902);
 - (d) spices or other products of headings 0904 to 0910;
 - (e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) products of heading 2404;
 - (g) yeast put up as a medicament or other products of heading 3003 or 3004; or
 - (h) prepared enzymes of heading 3507.
2. Extracts of the substitutes referred to in note 1(b) are to be classified in heading 2101.
3. For the purposes of heading 2104, the expression 'homogenised composite food preparations' means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Additional notes

1. For the purposes of subheadings 2106 10 20 and 2106 90 92, the term 'starch' also covers starch breakdown products.
2. For the purposes of subheading 2106 90 20, 'compound alcoholic preparations, other than those based on odiferous substances, of a kind used for the manufacture of beverages' means those preparations having an alcoholic strength by volume of more than 0,5 % vol.
3. For the purposes of subheading 2106 90 30, the term 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10 % fructose.
4. For products of subheadings 2106 90 30 and 2106 90 59, the sucrose content, including other sugars expressed as sucrose, is to be determined by the refractometry method (expressed in degrees Brix in accordance with the Annex to Commission Implementing Regulation (EU) No 974/2014 (¹)).
5. Other food preparations presented in measured doses, such as capsules, tablets, pastilles and pills, and which are intended for use as food supplements are to be classified under heading 2106, unless elsewhere specified or included.
6. Preparations with a basis of coffee, tea or maté or extracts, essences or concentrates thereof, with a sugar content of 97 % or more by weight, calculated on the dry matter, are excluded from classification under heading 2101 and are, in principle, to be classified in Chapter 17. The character of such products is no longer deemed to be determined by the coffee, tea or maté or extracts, essences or concentrates thereof.

(¹) Commission Implementing Regulation (EU) No 974/2014 of 11 September 2014 laying down the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature (OJ L 274, 16.9.2014, p. 6, ELI: http://data.europa.eu/eli/reg_impl/2014/974/oj).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
	– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101 11 00	–– Extracts, essences and concentrates	9	—
2101 12	–– Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101 12 92	––– Preparations with a basis of these extracts, essences or concentrates of coffee	11,5	—
2101 12 98	––– Other	9 + EA (¹)	—
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:		
2101 20 20	–– Extracts, essences or concentrates	6	—
	–– Preparations:		
2101 20 92	––– With a basis of extracts, essences or concentrates of tea or maté	6	—
2101 20 98	––– Other	6,5 + EA (¹)	—
2101 30	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
	–– Roasted chicory and other roasted coffee substitutes:		
2101 30 11	––– Roasted chicory	11,5	—
2101 30 19	––– Other	5,1 + 12,7 €/ 100 kg/net	—
	–– Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:		
2101 30 91	––– Of roasted chicory	14,1	—
2101 30 99	––– Other	10,8 + 22,7 €/ 100 kg/net	—
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:		
2102 10	– Active yeasts:		
2102 10 10	–– Culture yeast	10,9	—
	–– Bakers' yeast:		
2102 10 31	––– Dried	12 + 49,2 €/ 100 kg/net (²)	—
2102 10 39	––– Other	12 + 14,5 €/ 100 kg/net (²)	—

(¹) See Annex 1.

(²) The collection of the specific duty is suspended, on an autonomous basis, for an indefinite period.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2102 10 90	-- Other	14,7	—
2102 20	– Inactive yeasts; other single-cell micro-organisms, dead:		
	– Inactive yeasts:		
2102 20 11	--- In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	8,3	—
2102 20 19	--- Other	5,1	—
2102 20 90	-- Other	Free	—
2102 30 00	– Prepared baking powders	6,1	—
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
2103 10 00	– Soya sauce	7,7	—
2103 20 00	– Tomato ketchup and other tomato sauces	10,2	—
2103 30	– Mustard flour and meal and prepared mustard:		
2103 30 10	--- Mustard flour and meal	Free	—
2103 30 90	--- Prepared mustard	9	—
2103 90	– Other:		
2103 90 10	--- Mango chutney, liquid	Free	—
2103 90 30	--- Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litre or less	Free	1 alc. 100 %
2103 90 90	--- Other	7,7	—
2104	Soups and broths and preparations therefor; homogenised composite food preparations:		
2104 10 00	– Soups and broths and preparations therefor	11,5	—
2104 20 00	– Homogenised composite food preparations	14,1	—
2105 00	Ice cream and other edible ice, whether or not containing cocoa:		
2105 00 10	– Containing no milkfats or containing less than 3 % by weight of such fats	(8,6 + 20,2 €/ 100 kg/net) MAX (19,4 + 9,4 €/ 100 kg/net)	—
	– Containing by weight of milkfats:		
2105 00 91	– 3 % or more but less than 7 %	(8 + 38,5 €/ 100 kg/net) MAX (18,1 + 7 €/ 100 kg/net)	—
2105 00 99	– 7 % or more	(7,9 + 54 €/ 100 kg/net) MAX (17,8 + 6,9 €/ 100 kg/net)	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2106	Food preparations not elsewhere specified or included:		
2106 10	– Protein concentrates and textured protein substances:		
2106 10 20	-- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch ...	12,8	—
2106 10 80	-- Other	EA (¹)	—
2106 90	– Other:		
2106 90 20	-- Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	17,3 MIN 1 €/% vol/ hl	1 alc. 100 %
2106 90 30	-- Flavoured or coloured sugar syrups: --- Isoglucose syrups	42,7 €/100 kg/net mas	—
	--- Other: ---- Lactose syrup	14 €/100 kg/net	—
2106 90 51	---- Glucose syrup and maltodextrine syrup	20 €/100 kg/net	—
2106 90 55	---- Other	0,4 €/100 kg/net (²)	—
2106 90 59	--- Other: --- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch ...	12,8	—
2106 90 92	--- Other	9 + EA (³) (¹)	—

(¹) See Annex 1.

(²) Per 1 % of sucrose by weight, including other sugars expressed as sucrose (see additional note 4 (CN)).

(³) WTO tariff quota.

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes

1. This chapter does not cover:
 - (a) products of this chapter (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally, heading 2103);
 - (b) sea water (heading 2501);
 - (c) distilled or conductivity water or water of similar purity (heading 2853);
 - (d) acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 2915);
 - (e) medicaments of heading 3003 or 3004; or
 - (f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this chapter and of Chapters 20 and 21, the alcoholic strength by volume shall be determined at a temperature of 20 °C.
3. For the purposes of heading 2202, the term 'non-alcoholic beverages' means beverages of an alcoholic strength by volume not exceeding 0,5 % vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

Subheading note

1. For the purposes of subheading 2204 10, the expression 'sparkling wine' means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bar.

Additional notes

1. Subheading 2202 10 00 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, providing they are for direct consumption as a beverage.
2. For the purposes of headings 2204 and 2205 and subheading 2206 00 10:
 - (a) 'actual alcoholic strength by volume' means the number of volumes of pure alcohol contained at a temperature of 20 °C in 100 volumes of the product at that temperature;
 - (b) 'potential alcoholic strength by volume' means the number of volumes of pure alcohol at a temperature of 20 °C capable of being produced by total fermentation of the sugars contained in 100 volumes of the product at that temperature;
 - (c) 'total alcoholic strength by volume' means the sum of the actual and potential alcoholic strengths;
 - (d) 'natural alcoholic strength by volume' means the total alcoholic strength by volume of a product before any enrichment;
 - (e) '% vol' is the symbol for alcoholic strength by volume.
3. For the purposes of subheading 2204 30 10, 'grape must in fermentation' means the product derived from the fermentation of grape must, having an actual alcoholic strength by volume of more than 1 % vol and less than three-fifths of its total alcoholic strength by volume.

4. For the purposes of subheadings 2204 21, 2204 22 and 2204 29:

A. 'total dry extract' means the content in grams per litre of all the substances in a product which, under given physical conditions, do not volatilise.

The total dry extract must be determined with the densimeter at 20 °C;

B. (a) the presence in the products of subheadings 2204 21 11 to 2204 21 98, 2204 22 22 to 2204 22 98 and 2204 29 22 to 2204 29 98 of the quantities of total dry extract per litre indicated in 1, 2, 3 and 4 below does not affect their classification:

1. products of an actual alcoholic strength by volume of not more than 13 % vol: 90 g or less of total extract per litre;
2. products of an actual alcoholic strength by volume of more than 13 % vol but not more than 15 % vol: 130 g or less of total dry extract per litre;
3. products of an actual alcoholic strength by volume of more than 15 % vol but not more than 18 % vol: 130 g or less of total dry extract per litre;
4. products of an actual alcoholic strength by volume of more than 18 % vol but not more than 22 % vol: 330 g or less of total dry extract per litre.

Products with a total dry extract exceeding the maximum quantity shown above in each category are to be classified in the next following category, except that if the total dry extract exceeds 330 g/l the products are to be classified in subheadings 2204 21 98, 2204 22 98 and 2204 29 98;

(b) the above rules do not apply to products of subheadings 2204 21 23 and 2204 22 33.

5. Subheadings 2204 21 11 to 2204 21 98, 2204 22 22 to 2204 22 98 and 2204 29 22 to 2204 29 98 shall be taken to include:

(a) grape must with fermentation arrested by the addition of alcohol, that is to say, a product:

- having an actual alcoholic strength by volume of not less than 12 % vol but less than 15 % vol, and
- obtained by the addition to unfermented grape must having a natural alcoholic strength by volume of not less than 8,5 % vol of a product derived from the distillation of wine;

(b) wine fortified for distillation, that is to say, a product:

- having an actual alcoholic strength by volume of not less than 18 % vol but not more than 24 % vol,
- obtained exclusively by the addition to wine containing no residual sugar of an unrectified product derived from the distillation of wine and having a maximum actual alcoholic strength by volume of 86 % vol, and
- having a maximum volatile acidity of 1,5 g/l, expressed as acetic acid;

(c) liqueur wine, that is to say, a product:

- having a total alcoholic strength by volume of not less than 17,5 % vol and an actual alcoholic strength by volume of not less than 15 % vol but not more than 22 % vol, and
- obtained from grape must or wine, which must come from vine varieties approved in the third country of origin for the production of liqueur wine and have a minimum natural alcoholic strength by volume of 12 % vol,
- by freezing, or

- by the addition during or after fermentation:
 - of a product derived from the distillation of wine, or
 - of concentrated grape must or, in the case of certain liqueur wines with a designation of origin or with a geographical indication appearing on the list set out in Commission Delegated Regulation (EU) No 2019/934 (OJ L 149, 7.6.2019, p. 1) and for which such practice is traditional, of grape must concentrated by direct heat, which, apart from this operation, corresponds to the definition of concentrated grape must, or
 - of a mixture of these products.

However, certain liqueur wines with a designation of origin or with a geographical indication appearing on the list set out in Delegated Regulation (EU) No 2019/934 may be obtained from unfermented fresh grape must which does not need to have a minimum natural alcoholic strength by volume of 12 % vol.

6. For the purposes of subheadings 2204 10, 2204 21, 2204 22 and 2204 29:

- (a) 'wines with a protected designation of origin (PDO)' and 'wines with a protected geographical indication (PGI)' are wines which comply with the provisions of Articles 93 to 108 of Regulation (EU) No 1308/2013 of the European Parliament and of the Council (OJ L 347, 20.12.2013, p. 671) and the provisions adopted in implementation of the aforesaid Regulation and defined in national regulations;
- (b) 'varietal wines' are wines which comply with the provisions of Article 120 of Regulation (EU) No 1308/2013 of the European Parliament and of the Council and the provisions adopted in implementation of the aforesaid Regulation and defined in national regulations;
- (c) 'wines produced in the European Union' are wines which comply with the provisions of Regulation (EU) No 1308/2013 of the European Parliament and of the Council and Article 45 of Commission Delegated Regulation (EU) No 2019/33 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council.

7. For the purposes of subheadings 2204 30 92 and 2204 30 96, 'concentrated grape must' means grape must for which the figure indicated by a refractometer (used in accordance with the method prescribed in the 'Compendium of International Methods of Analysis of Wines and Musts' of the International Organisation of Vine and Wine, as published in the 'C' series of the Official Journal) at a temperature of 20 °C is not less than 50,9 %.

8. Only vermouth and other wine of fresh grapes flavoured with plants or aromatic substances having an actual alcoholic strength by volume of not less than 7 % vol shall be regarded as products of heading 2205.

9. For the purposes of subheading 2206 00 10, the expression 'piquette' means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.

10. For the purposes of subheadings 2206 00 31 and 2206 00 39, the following are regarded as 'sparkling':

- fermented beverages in bottles with 'mushroom' stoppers held in place by ties or fastenings,
- fermented beverages otherwise put up, with an excess pressure of 3 bar or more, measured at a temperature of 20 °C.

11. For the purposes of subheadings 2209 00 11 and 2209 00 19, the expression 'wine vinegar' means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity of not less than 60 g/l, expressed as acetic acid.

12. Subheading 2207 20 covers mixtures of ethyl alcohol used as raw material to produce fuels for motor vehicles, of an alcoholic strength by volume of 50 % or higher and denatured with one or more of the following substances:

- (a) automotive petrol (conforming to EN 228);
- (b) tert-butyl ethyl ether (ethyl tert-butylether, ETBE);

- (c) methyl tert-butylether (MTBE);
- (d) 2-methylpropan-2-ol (tert-butyl alcohol, tertiary butyl alcohol, TBA);
- (e) 2-methylpropan-1-ol (2-methyl-1-propanol, isobutanol);
- (f) propan-2-ol (isopropyl alcohol, 2-propanol, isopropanol).

The denaturants referred to in points (e) and (f) of the first paragraph must be used in combination with at least one of the denaturants listed in points (a) to (d) of the first paragraph.

13. For the purposes of subheadings 2202 99 11 and 2202 99 15, the protein content shall be determined by multiplying the total nitrogen content, calculated using the method laid down in points 2 to 8 of part C of Annex III to Commission Regulation (EC) No 152/2009 (¹), by the factor of 6,25.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:		
2201 10	– Mineral waters and aerated waters:		
	–– Natural mineral waters:		
2201 10 11	––– Not carbonated	Free	1
2201 10 19	––– Other	Free	1
2201 10 90	–– Other	Free	1
2201 90 00	– Other	Free	—
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 2009:		
2202 10 00	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	9,6	1
	– Other:		
2202 91 00	–– Non-alcoholic beer	9,6	1
2202 99	–– Other:		
	––– Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404:		
2202 99 11	–––– Soya-based beverages with a protein content of 2,8 % or more by weight	9,6	1
2202 99 15	–––– Soya-based beverages with a protein content of less than 2,8 % by weight; beverages based on nuts of Chapter 8, cereals of Chapter 10 or seeds of Chapter 12	9,6	1
2202 99 19	–––– Other	9,6	1
	––– Other, containing by weight of fat obtained from the products of headings 0401 to 0404:		
2202 99 91	–––– Less than 0,2 %	6,4 + 13,7 €/ 100 kg/net	1

(¹) Commission Regulation (EC) No 152/2009 of 27 January 2009 laying down the methods of sampling and analysis for the official control of feed (OJ L 54, 26.2.2009, p. 1, ELI: <http://data.europa.eu/eli/reg/2009/152/oj>).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2202 99 95	---- 0,2 % or more but less than 2 %	5,5 + 12,1 €/ 100 kg/net	1
2202 99 99	---- 2 % or more	5,4 + 21,2 €/ 100 kg/net	1
2203 00	Beer made from malt:		
	– In containers holding 10 litres or less:		
2203 00 01	-- In bottles	Free	1
2203 00 09	-- Other	Free	1
2203 00 10	– In containers holding more than 10 litres	Free	1
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:		
2204 10	– Sparkling wine:		
	– With a protected designation of origin (PDO):		
2204 10 11	--- Champagne	32 €/hl	1
2204 10 13	--- Cava	32 €/hl	1
2204 10 15	--- Prosecco	32 €/hl	1
2204 10 91	--- Asti spumante	32 €/hl	1
2204 10 93	--- Other	32 €/hl	1
2204 10 94	– With a protected geographical indication (PGI)	32 €/hl	1
2204 10 96	– Other varietal wines	32 €/hl	1
2204 10 98	– Other	32 €/hl	1
	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204 21	– In containers holding 2 litres or less:		
	– Wine, other than that referred to in subheading 2204 10, in bottles with ‘mushroom’ stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C:		
2204 21 06	---- With a protected designation of origin (PDO)	32 €/hl	1
2204 21 07	---- With a protected geographical indication (PGI)	32 €/hl	1
2204 21 08	---- Other varietal wines	32 €/hl	1
2204 21 09	---- Other	32 €/hl	1
	---- Other:		
	----- Produced in the European Union:		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol:		
	----- Wine with a protected designation of origin (PDO):		
	----- White:		
2204 21 11	----- Alsace	(¹)	1

(¹) Of an actual alcoholic strength by volume not exceeding 13 % vol: 13,1 €/hl.
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 15,4 €/hl.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2204 21 12	----- Bordeaux	(¹)	1
2204 21 13	----- Bourgogne (Burgundy)	(¹)	1
2204 21 17	----- Val de Loire (Loire Valley)	(¹)	1
2204 21 18	----- Mosel	(¹)	1
2204 21 19	----- Pfalz	(¹)	1
2204 21 22	----- Rheinhessen	(¹)	1
2204 21 23	----- Tokaj	(²)	1
2204 21 24	----- Lazio (Latium)	(¹)	1
2204 21 26	----- Toscana (Tuscany)	(¹)	1
2204 21 27	----- Trentino, Alto Adige and Friuli	(¹)	1
2204 21 28	----- Veneto	(¹)	1
2204 21 31	----- Sicilia	(¹)	1
2204 21 32	----- Vinho Verde	(¹)	1
2204 21 34	----- Penedés	(¹)	1
2204 21 36	----- Rioja	(¹)	1
2204 21 37	----- Valencia	(¹)	1
2204 21 38	----- Other	(¹)	1
	----- Other:		
2204 21 42	----- Bordeaux	(¹)	1
2204 21 43	----- Bourgogne (Burgundy)	(¹)	1
2204 21 44	----- Beaujolais	(¹)	1
2204 21 46	----- Vallée du Rhône	(¹)	1
2204 21 47	----- Languedoc-Roussillon	(¹)	1
2204 21 48	----- Val de Loire (Loire Valley)	(¹)	1
2204 21 61	----- Sicilia	(¹)	1
2204 21 62	----- Piemonte (Piedmont)	(¹)	1
2204 21 66	----- Toscana (Tuscany)	(¹)	1
2204 21 67	----- Trentino and Alto Adige	(¹)	1
2204 21 68	----- Veneto	(¹)	1
2204 21 69	----- Dão, Bairrada and Douro	(¹)	1
2204 21 71	----- Navarra	(¹)	1
2204 21 74	----- Penedés	(¹)	1
2204 21 76	----- Rioja	(¹)	1

(¹) Of an actual alcoholic strength by volume not exceeding 13 % vol: 13,1 €/hl.

Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 15,4 €/hl.

(²) Of an actual alcoholic strength by volume not exceeding 13 % vol: 14,8 €/hl.

Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 15,8 €/hl.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2204 21 77	----- Valdepeñas	(¹)	1
2204 21 78	----- Other	(¹)	1
	----- Wine with a protected geographical indication (PGI):		
2204 21 79	----- White	(¹)	1
2204 21 80	----- Other	(¹)	1
	----- Other varietal wines:		
2204 21 81	----- White	(¹)	1
2204 21 82	----- Other	(¹)	1
	----- Other:		
2204 21 83	----- White	(¹)	1
2204 21 84	----- Other	(¹)	1
	----- Of an actual alcoholic strength by volume exceeding 15 % vol:		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 21 85	----- Madeira and Setubal muscatel	(²)	1
2204 21 86	----- Sherry	(²)	1
2204 21 87	----- Marsala	(³)	1
2204 21 88	----- Samos and Muscat de Lemnos	(³)	1
2204 21 89	----- Port	(³)	1
2204 21 90	----- Other	(³)	1
2204 21 91	----- Other	(³)	1
	---- Other:		
	---- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 21 93	---- White	(⁴)	1
2204 21 94	---- Other	(⁴)	1
	---- Other varietal wines:		
2204 21 95	---- White	(⁴)	1
2204 21 96	---- Other	(⁴)	1

(¹) Of an actual alcoholic strength by volume not exceeding 13 % vol: 13,1 €/hl.

Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 15,4 €/hl.

(²) Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 14,8 €/hl.

Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 15,8 €/hl.

Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/% vol/hl.

(³) Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 18,6 €/hl.

Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.

Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/% vol/hl.

(⁴) Of an actual alcoholic strength by volume not exceeding 13 % vol: 13,1 €/hl.

Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 15,4 €/hl.

Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 18,6 €/hl.

Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.

Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/% vol/hl.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	----- Other:		
2204 21 97	----- White	(¹)	1
2204 21 98	----- Other	(¹)	1
2204 22	-- In containers holding more than 2 litres but not more than 10 litres:		
2204 22 10	--- Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	32 €/hl	1
	--- Other:		
	----- Produced in the European Union:		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol:		
	----- Wine with a protected designation of origin (PDO):		
2204 22 22	----- Bordeaux	(²)	1
2204 22 23	----- Bourgogne (Burgundy)	(²)	1
2204 22 24	----- Beaujolais	(²)	1
2204 22 26	----- Vallée du Rhône	(²)	1
2204 22 27	----- Languedoc-Roussillon	(²)	1
2204 22 28	----- Val de Loire (Loire Valley)	(²)	1
2204 22 32	----- Piemonte (Piedmont)	(²)	1
2204 22 33	----- Tokaj	(²)	1
	----- Other:		
2204 22 38	----- White	(²)	1
2204 22 78	----- Other	(²)	1
	----- Wine with a protected geographical indication (PGI):		
2204 22 79	----- White	(²)	1
2204 22 80	----- Other	(²)	1
	----- Other varietal wines:		
2204 22 81	----- White	(²)	1
2204 22 82	----- Other	(²)	1
	----- Other:		
2204 22 83	----- White	(²)	1

(¹) Of an actual alcoholic strength by volume not exceeding 13 % vol: 13,1 €/hl.

Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 15,4 €/hl.

Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 18,6 €/hl.

Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.

Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/% vol/hl.

(²) Of an actual alcoholic strength by volume not exceeding 13 % vol: 9,9 €/hl.

Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 12,1 €/hl.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2204 22 84	----- Other	(¹)	1
	----- Of an actual alcoholic strength by volume exceeding 15 % vol:		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 22 85	----- Madeira and Setubal muscatel	(²)	1
2204 22 86	----- Sherry	(²)	1
2204 22 88	----- Samos and Muscat de Lemnos	(³)	1
2204 22 90	----- Other	(³)	1
2204 22 91	----- Other	(³)	1
	---- Other:		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 22 93	----- White	(⁴)	1
2204 22 94	----- Other	(⁴)	1
	---- Other varietal wines:		
2204 22 95	----- White	(⁴)	1
2204 22 96	----- Other	(⁴)	1
	---- Other:		
2204 22 97	----- White	(⁴)	1
2204 22 98	----- Other	(⁴)	1
2204 29	-- Other:		
2204 29 10	--- Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	32 €/hl	1
	--- Other:		
	---- Produced in the European Union:		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol:		
	----- Wine with a protected designation of origin (PDO):		
2204 29 22	----- Bordeaux	(¹)	1

(¹) Of an actual alcoholic strength by volume not exceeding 13 % vol: 9,9 €/hl.
 Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 12,1 €/hl.

(²) Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 12,1 €/hl.
 Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 13,1 €/hl.
 Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/% vol/hl.

(³) Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 15,4 €/hl.
 Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.
 Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/% vol/hl.

(⁴) Of an actual alcoholic strength by volume not exceeding 13 % vol: 9,9 €/hl.
 Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 12,1 €/hl.
 Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 15,4 €/hl.
 Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.
 Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/% vol/hl.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2204 29 23	----- Bourgogne (Burgundy)	(¹)	1
2204 29 24	----- Beaujolais	(¹)	1
2204 29 26	----- Vallée du Rhône	(¹)	1
2204 29 27	----- Languedoc-Roussillon	(¹)	1
2204 29 28	----- Val de Loire (Loire Valley)	(¹)	1
2204 29 32	----- Piemonte (Piedmont)	(¹)	1
	----- Other:		
2204 29 38	----- White	(¹)	1
2204 29 78	----- Other	(¹)	1
	----- Wine with a protected geographical indication (PGI):		
2204 29 79	----- White	(¹)	1
2204 29 80	----- Other	(¹)	1
	----- Other varietal wines:		
2204 29 81	----- White	(¹)	1
2204 29 82	----- Other	(¹)	1
	----- Other:		
2204 29 83	----- White	(¹)	1
2204 29 84	----- Other	(¹)	1
	----- Of an actual alcoholic strength by volume exceeding 15 % vol:		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 29 85	----- Madeira and Setubal muscatel	(²)	1
2204 29 86	----- Sherry	(²)	1
2204 29 88	----- Samos and Muscat de Lemnos	(²)	1
2204 29 90	----- Other	(²)	1
2204 29 91	----- Other	(²)	1
	----- Other:		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 29 93	----- White	(⁴)	1

(¹) Of an actual alcoholic strength by volume not exceeding 13 % vol: 9,9 €/hl.
 Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 12,1 €/hl.

(²) Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 12,1 €/hl.
 Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 13,1 €/hl.
 Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/% vol/hl.

(³) Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 15,4 €/hl.
 Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.
 Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/% vol/hl.

(⁴) Of an actual alcoholic strength by volume not exceeding 13 % vol: 9,9 €/hl.
 Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 12,1 €/hl.
 Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 15,4 €/hl.
 Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.
 Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/% vol/hl.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2204 29 94	----- Other	(¹)	1
	----- Other varietal wines:		
2204 29 95	----- White	(¹)	1
2204 29 96	----- Other	(¹)	1
	----- Other:		
2204 29 97	----- White	(¹)	1
2204 29 98	----- Other	(¹)	1
2204 30	- Other grape must:		
2204 30 10	-- In fermentation or with fermentation arrested otherwise than by the addition of alcohol	32	1
	-- Other:		
	--- Of a density of 1,33 g/cm ³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol:		
2204 30 92	---- Concentrated	(²)	1
2204 30 94	---- Other	(²)	1
	--- Other:		
2204 30 96	---- Concentrated	(²)	1
2204 30 98	---- Other	(²)	1
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
2205 10	- In containers holding 2 litres or less:		
2205 10 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	10,9 €/hl	1
2205 10 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	0,9 €/% vol/ hl + 6,4 €/hl	1
2205 90	- Other:		
2205 90 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	9 €/hl	1
2205 90 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	0,9 €/% vol/hl	1
2206 00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		
2206 00 10	- Piquette	1,3 €/% vol/hl MIN 7,2 €/hl	1
	- Other:		
	-- Sparkling:		
2206 00 31	--- Cider and perry	19,2 €/hl	1

(¹) Of an actual alcoholic strength by volume not exceeding 13 % vol: 9,9 €/hl.
 Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 12,1 €/hl.
 Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 15,4 €/hl.
 Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.
 Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/% vol/hl.

(²) See Annex 2.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2206 00 39	--- Other	19,2 €/hl	1
	--- Still, in containers holding:		
	---- 2 litres or less:		
2206 00 51	----- Cider and perry	7,7 €/hl	1
2206 00 59	----- Other	7,7 €/hl	1
	---- More than 2 litres:		
2206 00 81	----- Cider and perry	5,76 €/hl	1
2206 00 89	----- Other	5,76 €/hl	1
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:		
2207 10 00	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	19,2 €/hl	1
2207 20 00	– Ethyl alcohol and other spirits, denatured, of any strength	10,2 €/hl	1
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:		
2208 20	– Spirits obtained by distilling grape wine or grape marc:		
	-- In containers holding 2 litres or less:		
	---- Obtained by distilling grape wine:		
2208 20 12	----- Cognac	Free	1 alc. 100 %
2208 20 14	----- Armagnac	Free	1 alc. 100 %
	----- Brandy or Weinbrand:		
2208 20 16	----- Brandy de Jerez	Free	1 alc. 100 %
2208 20 18	----- Other	Free	1 alc. 100 %
2208 20 19	----- Other	Free	1 alc. 100 %
	---- Obtained by distilling grape marc:		
2208 20 26	----- Grappa	Free	1 alc. 100 %
2208 20 28	----- Other	Free	1 alc. 100 %
	-- In containers holding more than 2 litres:		
	---- Obtained by distilling grape wine:		
2208 20 62	----- Cognac	Free	1 alc. 100 %
2208 20 66	----- Brandy or Weinbrand	Free	1 alc. 100 %
2208 20 69	----- Other	Free	1 alc. 100 %
	---- Obtained by distilling grape marc:		
2208 20 86	----- Grappa	Free	1 alc. 100 %
2208 20 88	----- Other	Free	1 alc. 100 %

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2208 30	– Whiskies: -- Bourbon whiskey, in containers holding: 2208 30 11 ---- 2 litres or less		
2208 30 19	---- More than 2 litres	Free	1 alc. 100 %
	-- Scotch whisky: 2208 30 30 ---- Single malt whisky	Free	1 alc. 100 %
	---- Blended malt whisky, in containers holding: 2208 30 41 ---- 2 litres or less	Free	1 alc. 100 %
2208 30 49	---- More than 2 litres	Free	1 alc. 100 %
	---- Single grain whisky and blended grain whisky, in containers holding: 2208 30 61 ---- 2 litres or less	Free	1 alc. 100 %
2208 30 69	---- More than 2 litres	Free	1 alc. 100 %
	---- Other blended whisky, in containers holding: 2208 30 71 ---- 2 litres or less	Free	1 alc. 100 %
2208 30 79	---- More than 2 litres	Free	1 alc. 100 %
	-- Other, in containers holding: 2208 30 82 ---- 2 litres or less	Free	1 alc. 100 %
2208 30 88	---- More than 2 litres	Free	1 alc. 100 %
2208 40	– Rum and other spirits obtained by distilling fermented sugar-cane products: -- In containers holding 2 litres or less: 2208 40 11 ---- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0,6 €/% vol/ hl + 3,2 €/hl	1 alc. 100 %
	---- Other: 2208 40 31 ---- Of a value exceeding € 7,9 per litre of pure alcohol	Free	1 alc. 100 %
2208 40 39	---- Other	0,6 €/% vol/ hl + 3,2 €/hl	1 alc. 100 %
	-- In containers holding more than 2 litres: 2208 40 51 ---- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0,6 €/% vol/hl	1 alc. 100 %
	---- Other: 2208 40 91 ---- Of a value exceeding € 2 per litre of pure alcohol	Free	1 alc. 100 %
2208 40 99	---- Other	0,6 €/% vol/hl	1 alc. 100 %
2208 50	– Gin and Geneva: -- Gin, in containers holding: 2208 50 11 ---- 2 litres or less	Free	1 alc. 100 %
2208 50 19	---- More than 2 litres	Free	1 alc. 100 %

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	-- Geneva, in containers holding:		
2208 50 91	--- 2 litres or less	Free	1 alc. 100 %
2208 50 99	--- More than 2 litres	Free	1 alc. 100 %
2208 60	- Vodka:		
	-- Of an alcoholic strength by volume of 45,4 % vol or less in containers holding:		
2208 60 11	--- 2 litres or less	Free	1 alc. 100 %
2208 60 19	--- More than 2 litres	Free	1 alc. 100 %
	-- Of an alcoholic strength by volume of more than 45,4 % vol in containers holding:		
2208 60 91	--- 2 litres or less	Free	1 alc. 100 %
2208 60 99	--- More than 2 litres	Free	1 alc. 100 %
2208 70	- Liqueurs and cordials:		
2208 70 10	-- In containers holding 2 litres or less	Free	1 alc. 100 %
2208 70 90	-- In containers holding more than 2 litres	Free	1 alc. 100 %
2208 90	- Other:		
	-- Arrack, in containers holding:		
2208 90 11	--- 2 litres or less	Free	1 alc. 100 %
2208 90 19	--- More than 2 litres	Free	1 alc. 100 %
	-- Plum, pear or cherry spirit (excluding liqueurs), in containers holding:		
2208 90 33	--- 2 litres or less	Free	1 alc. 100 %
2208 90 38	--- More than 2 litres	Free	1 alc. 100 %
	-- Other spirits and other spirituous beverages, in containers holding:		
	--- 2 litres or less:		
2208 90 41	---- Ouzo	Free	1 alc. 100 %
	---- Other:		
	----- Spirits (excluding liqueurs):		
	----- Distilled from fruit:		
2208 90 45	----- Calvados	Free	1 alc. 100 %
2208 90 48	----- Other	Free	1 alc. 100 %
	----- Other:		
2208 90 54	----- Tequila	Free	1 alc. 100 %
2208 90 56	----- Other	Free	1 alc. 100 %
2208 90 69	----- Other spirituous beverages	Free	1 alc. 100 %
	--- More than 2 litres:		
	---- Spirits (excluding liqueurs):		
2208 90 71	---- Distilled from fruit	Free	1 alc. 100 %

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2208 90 75	----- Tequila	Free	1 alc. 100 %
2208 90 77	----- Other	Free	1 alc. 100 %
2208 90 78	----- Other spirituous beverages	Free	1 alc. 100 %
	-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding:		
2208 90 91	--- 2 litres or less	1 €/% vol/hl + 6,4 €/hl	1 alc. 100 %
2208 90 99	--- More than 2 litres	1 €/% vol/hl	1 alc. 100 %
2209 00	Vinegar and substitutes for vinegar obtained from acetic acid:		
	– Wine vinegar, in containers holding:		
2209 00 11	-- 2 litres or less	6,4 €/hl	1
2209 00 19	-- More than 2 litres	4,8 €/hl	1
	– Other, in containers holding:		
2209 00 91	-- 2 litres or less	5,12 €/hl	1
2209 00 99	-- More than 2 litres	3,84 €/hl	1

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER**Note**

1. Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading note

1. For the purposes of subheading 2306 41, the expression 'low erucic acid rape or colza seeds' means seeds as defined in subheading note 1 to Chapter 12.

Additional notes

1. Subheadings 2303 10 11 and 2303 10 19 include only residues from the manufacture of starch from maize and do not cover blends of such residues with products derived from other plants or products derived from maize otherwise than in the course of the production of starch by the wet process.

Their starch content shall not exceed 28 % by weight on the dry product, in accordance with the method contained in Annex III, part K, to Commission Regulation (EC) No 152/2009, and their fat content shall not exceed 4,5 % by weight on the dry product, determined in accordance with the method contained in Annex III, part G, to Regulation (EC) No 152/2009.

2. Subheading 2306 90 05 includes only residues from the extraction of oil of germs of maize and containing the following ingredients in the quantities specified, calculated by weight on the dry product:

(a) products of an oil content of less than 3 %:

- starch content: less than 45 %,
- protein content (nitrogen content \times 6,25): not less than 11,5 %;

(b) products of an oil content of not less than 3 % and not more than 8 %:

- starch content: less than 45 %,
- protein content (nitrogen content \times 6,25): not less than 13 %.

Moreover, such residues shall not contain ingredients which are not obtained from maize grains.

For the determination of the starch and protein content, the methods set out in Regulation (EC) No 152/2009, Annex III, parts K and C, are to be applied.

For the determination of the oil and moisture content, the methods set out in Regulation (EC) No 152/2009, Annex III, parts G and A, respectively, are to be applied.

Products containing components from parts of maize grains which have been added after processing and have not been subjected to the oil extraction process are excluded.

3. For the purposes of subheadings 2307 00 11, 2307 00 19, 2308 00 11 and 2308 00 19, the following expressions shall have the meanings hereby assigned to them:

- 'actual alcoholic strength by mass': the number of kilograms of pure alcohol contained in 100 kg of the product,
- 'potential alcoholic strength by mass': the number of kilograms of pure alcohol capable of being produced by total fermentation of the sugars contained in 100 kg of the product,
- 'total alcoholic strength by mass': the sum of the actual and potential alcoholic strengths by mass,
- '% mas': the symbol for alcoholic strength by mass.

4. For the purposes of subheadings 2309 10 11 to 2309 10 70 and 2309 90 31 to 2309 90 70, the expression 'milk products' means the products of headings 0401, 0402, 0404, 0405 and 0406 and of subheadings 0403 20 11 to 0403 20 39, 0403 90 11 to 0403 90 69, 1702 11 00, 1702 19 00 and 2106 90 51.

5. Subheading 2309 90 20 includes only residues from the manufacture of starch from maize, and does not cover blends of such residues with products derived from other plants or products derived from maize otherwise than in the course of the production of starch by the wet process, containing:

- screenings from maize used in the wet process in a proportion not exceeding 15 % by weight, and/or
- residues of maize steep-water, from the wet process, including residues of steep-water used for the manufacture of alcohol or of other starch derived products.

These products may also contain residues from the extraction of maize germ oil by the wet milling process.

Their starch content shall not exceed 28 % by weight on the dry product in accordance with the method contained in Annex III, part K, to Regulation (EC) No 152/2009, their fat content shall not exceed 4,5 % by weight on the dry product determined in accordance with the method contained in Annex III, part G, to Regulation (EC) No 152/2009, and their protein content shall not exceed 40 % on the dry product determined in accordance with the method contained in Annex III, part C, to Regulation (EC) No 152/2009.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:		
2301 10 00	– Flours, meals and pellets, of meat or meat offal; greaves	Free	—
2301 20 00	– Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	—
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:		
2302 10	– Of maize (corn):		
2302 10 10	–– With a starch content not exceeding 35 % by weight	44 €/t	—
2302 10 90	–– Other	89 €/t	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2302 30	– Of wheat:		
2302 30 10	-- Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	44 €/t (¹) (²)	—
2302 30 90	-- Other	89 €/t (¹)	—
2302 40	– Of other cereals:		
	-- Of rice:		
2302 40 02	--- With a starch content not exceeding 35 % by weight	44 €/t	—
2302 40 08	--- Other	89 €/t	—
	-- Other:		
2302 40 10	--- Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	44 €/t (¹) (²)	—
2302 40 90	--- Other	89 €/t (¹)	—
2302 50 00	– Of leguminous plants	5,1	—
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:		
2303 10	– Residues of starch manufacture and similar residues:		
	-- Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product:		
2303 10 11	--- Exceeding 40 % by weight	320 €/t (¹)	—
2303 10 19	--- Not exceeding 40 % by weight	Free (³)	—
2303 10 90	-- Other	Free (³)	—
2303 20	– Beet-pulp, bagasse and other waste of sugar manufacture:		
2303 20 10	-- Beet-pulp	Free (³)	—
2303 20 90	-- Other	Free (³)	—
2303 30 00	– Brewing or distilling dregs and waste	Free (³)	—
2304 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	Free (³)	—
2305 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	Free (³)	—

(¹) WTO tariff quota. This quota is not applicable to products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus.

(²) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where a duty of 95 €/t applies.

(³) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2306	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305:		
2306 10 00	– Of cotton seeds	Free (¹)	—
2306 20 00	– Of linseed	Free (¹)	—
2306 30 00	– Of sunflower seeds	Free (¹)	—
	– Of rape or colza seeds:		
2306 41 00	-- Of low erucic acid rape or colza seeds	Free (¹)	—
2306 49 00	-- Other	Free (¹)	—
2306 50 00	– Of coconut or copra	Free (¹)	—
2306 60 00	– Of palm nuts or kernels	Free (¹)	—
2306 90	– Other:		
2306 90 05	-- Of maize (corn) germ	Free (¹)	—
	-- Other:		
	--- Oilcake and other residues resulting from the extraction of olive oil:		
2306 90 11	---- Containing 3 % or less by weight of olive oil	Free	—
2306 90 19	---- Containing more than 3 % by weight of olive oil	48 €/t	—
2306 90 90	---- Other	Free (¹)	—
2307 00	Wine lees; argol:		
	– Wine lees:		
2307 00 11	-- Having a total alcoholic strength by mass not exceeding 7,9 % mas and a dry matter content not less than 25 % by weight	Free	—
2307 00 19	-- Other	1,62 €/kg/tot. alc.	—
2307 00 90	– Argol	Free	—
2308 00	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:		
	– Grape marc:		
2308 00 11	-- Having a total alcoholic strength by mass not exceeding 4,3 % mas and a dry matter content not less than 40 % by weight	Free	—
2308 00 19	-- Other	1,62 €/kg/tot. alc.	—
2308 00 40	– Acorns and horse-chestnuts; pomace or marc of fruit, other than grapes	Free	—
2308 00 90	– Other	1,6 (¹)	—

(¹) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2309	Preparations of a kind used in animal feeding:		
2309 10	– Dog or cat food, put up for retail sale:		
	–– Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:		
	––– Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:		
	–––– Containing no starch or containing 10 % or less by weight of starch:		
2309 10 11	–––– Containing no milk products or containing less than 10 % by weight of such products	Free	—
2309 10 13	–––– Containing not less than 10 % but less than 50 % by weight of milk products	498 €/t (¹)	—
2309 10 15	–––– Containing not less than 50 % but less than 75 % by weight of milk products	730 €/t (¹)	—
2309 10 19	–––– Containing not less than 75 % by weight of milk products	948 €/t (¹)	—
	–––– Containing more than 10 % but not more than 30 % by weight of starch:		
2309 10 31	–––– Containing no milk products or containing less than 10 % by weight of such products	Free	—
2309 10 33	–––– Containing not less than 10 % but less than 50 % by weight of milk products	530 €/t (¹)	—
2309 10 39	–––– Containing not less than 50 % by weight of milk products	888 €/t (¹)	—
	–––– Containing more than 30 % by weight of starch:		
2309 10 51	–––– Containing no milk products or containing less than 10 % by weight of such products	102 €/t (¹)	—
2309 10 53	–––– Containing not less than 10 % but less than 50 % by weight of milk products	577 €/t (¹)	—
2309 10 59	–––– Containing not less than 50 % by weight of milk products	730 €/t (¹)	—
2309 10 70	–– Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 €/t (¹)	—
2309 10 90	–– Other	9,6	—
2309 90	– Other:		
2309 90 10	–– Fish or marine mammal solubles	3,8	—
2309 90 20	–– Products referred to in additional note 5 to this chapter	Free (²)	—

(¹) WTO tariff quota.

(²) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	-- Other, including premixes:		
	---- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:		
	----- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup:		
	----- Containing no starch or containing 10 % or less by weight of starch:		
2309 90 31	----- Containing no milk products or containing less than 10 % by weight of such products	23 €/t (¹) (²)	—
2309 90 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	498 €/t	—
2309 90 35	----- Containing not less than 50 % but less than 75 % by weight of milk products	730 €/t	—
2309 90 39	----- Containing not less than 75 % by weight of milk products	948 €/t	—
	----- Containing more than 10 % but not more than 30 % by weight of starch:		
2309 90 41	----- Containing no milk products or containing less than 10 % by weight of such products	55 €/t (¹) (²)	—
2309 90 43	----- Containing not less than 10 % but less than 50 % by weight of milk products	530 €/t	—
2309 90 49	----- Containing not less than 50 % by weight of milk products	888 €/t	—
	----- Containing more than 30 % by weight of starch:		
2309 90 51	----- Containing no milk products or containing less than 10 % by weight of such products	102 €/t (¹) (²)	—
2309 90 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	577 €/t	—
2309 90 59	----- Containing not less than 50 % by weight of milk products	730 €/t	—
2309 90 70	---- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 €/t	—
	--- Other:		
2309 90 91	---- Beet-pulp with added molasses	12 (²)	—
2309 90 96	---- Other	9,6 (²)	—

(¹) WTO tariff quota. This quota is not applicable to products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus.

(²) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Notes

1. This chapter does not cover medicinal cigarettes (Chapter 30).
2. Any products classifiable in heading 2404 and any other heading of the chapter are to be classified in heading 2404.
3. For the purposes of heading 2404, the expression 'inhalation without combustion' means inhalation through heated delivery or other means, without combustion.

Subheading note

1. For the purposes of subheading 2403 11, the expression 'water-pipe tobacco' means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2401	Unmanufactured tobacco; tobacco refuse:		
2401 10	– Tobacco, not stemmed/stripped:		
2401 10 35	-- Light air-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net (¹)	—
2401 10 60	-- Sun-cured Oriental type tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net	—
2401 10 70	-- Dark air-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net	—
2401 10 85	-- Flue-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net (²)	—
2401 10 95	-- Other	10 MIN 22 € MAX 56 €/100 kg/net (³)	—
2401 20	– Tobacco, partly or wholly stemmed/stripped:		
2401 20 35	-- Light air-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net (¹)	—

(¹) Favourable tariff treatment for 'light air-cured Burley type (including Burley hybrids)' and 'light air-cured Maryland type' tobaccos: 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.

(²) Favourable tariff treatment for 'flue-cured Virginia type' tobacco: 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.

(³) Favourable tariff treatment for 'fire-cured tobacco': 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2401 20 60	-- Sun-cured Oriental type tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net	—
2401 20 70	-- Dark air-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net	—
2401 20 85	-- Flue-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/net (¹)	—
2401 20 95	-- Other	11,2 MIN 22 € MAX 56 €/100 kg/net (²)	—
2401 30 00	– Tobacco refuse	11,2 MIN 22 € MAX 56 €/100 kg/net	—
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
2402 10 00	– Cigars, cheroots and cigarillos, containing tobacco	26	1 000 p/st
2402 20	– Cigarettes containing tobacco:		
2402 20 10	-- Containing cloves	10	1 000 p/st
2402 20 90	-- Other	57,6	1 000 p/st
2402 90 00	– Other	57,6	—
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences:		
	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403 11 00	-- Water-pipe tobacco specified in subheading note 1 to this chapter	74,9	—
2403 19	-- Other:		
2403 19 10	--- In immediate packings of a net content not exceeding 500 g	74,9	—
2403 19 90	--- Other	74,9	—
	– Other:		
2403 91 00	-- 'Homogenised' or 'reconstituted' tobacco	16,6	—
2403 99	-- Other:		
2403 99 10	--- Chewing tobacco and snuff (nasal tobacco)	41,6	—
2403 99 90	--- Other	16,6	—

(¹) Favourable tariff treatment for 'flue-cured Virginia type' tobacco: 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.

(²) Favourable tariff treatment for 'fire-cured tobacco': 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2404	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:		
	– Products intended for inhalation without combustion:		
2404 11 00	–– Containing tobacco or reconstituted tobacco	16,6	—
2404 12 00	–– Other, containing nicotine	6,5	—
2404 19	–– Other:		
2404 19 10	--- Containing tobacco substitutes	16,6	—
2404 19 90	--- Other	6,5	—
	– Other:		
2404 91	–– For oral application:		
2404 91 10	--- Nicotine containing products intended to assist tobacco use cessation	12,8	—
2404 91 90	--- Other	16,6	—
2404 92 00	–– For transdermal application	Free	—
2404 99 00	–– Other	6,5	—