I

(Information)

COMMISSION

Integrated tariff of the European Communities

(Taric)

established by virtue of Article 2 of Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1), as last amended by Regulation (EC) No 2031/2001 (OJ L 279, 23.10.2001, p. 1)

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FOREWORD

In accordance with Article 6 of Regulation (EEC) No 2658/87 the Commission is publishing TARIC 2002.

TARIC incorporates the Community legislation listed in Part one, section 1, which has been published in the *Official Journal of the European Communities*. Where Community legislation was not published by the time TARIC went to press (25 February 2002), drafts of such legislation have been taken into account.

Since TARIC is published annually, it cannot include all legislation which enters into force after its publication date. Consequently, the information contained in this publication may be subject to change during the year.

TARIC is based on the Combined Nomenclature (CN) which has some 10 000 headings (coded with eight digits) and which constitutes the basic nomenclature for the Common Customs Tariff as well as for the statistics of external trade of the Community and of trade between Member States.

TARIC contains around 18 000 further subdivisions (coded with two extra digits or with an additional code) necessitated for the most part by:

1. tariff suspensions
2. tariff quotas
3. tariff preferences (including tariff quotas and ceilings)
4. the generalised system of tariff preferences applicable to developing countries
5. anti-dumping and countervailing duties
6. countervailing charges
7. agricultural components
8. unit values
9. standard import values
10. reference and minimum prices
11. import prohibitions
12. import restrictions
13. import surveillance
14. export prohibitions
15. export restrictions
16. export surveillance
17. export refunds.

TARIC is used by the Commission and the Member States for the purpose of applying Community measures relating to imports and exports, and, where necessary, to trade between Member States. TARIC also serves as a basis for the working tariffs and tariff files in the Member States.

Indeed, the only way of securing a uniform presentation of the relevant Community law is for the Commission to undertake the work of integrating and coding the above measures. This also makes it possible to collect Community-wide statistics for the measures concerned, thus making separate statistical reporting requirements for specific goods or measures largely superfluous. TARIC was created for this purpose.

The day-by-day changes in Community legislation are recorded in a database which is continually updated. The Member States are given prompt electronic notification of amendments and can amend their own working tariffs and tariff files accordingly. TARIC itself, like the national working tariffs, does not have the status of a legal instrument, but its codes must be used for customs declarations and statistical returns (see Article 5 of Regulation (EEC) No 2658/87, as amended by Regulation (EC) no 254/2000).

The published version of TARIC is produced annually by the Office for Official Publications of the European Communities

Since 4 September 2000 the DDS database (tariff data dissemination system) has been available on the EUROPA server of the Commission. This new database allows an interactive consultation of the integrated tariff of the Community (TARIC), the tariff quotas and tariff ceilings (QUOTA) and the European Communities inventory of chemical substances (ECICS). Its use is free. The address is: http://europa.eu.int/comm/taxation_customs/dds/en/home.htm

INTRODUCTION

PART ONE

BRIEF OUTLINE

SECTION I

Structure and content of TARIC

The integrated tariff of the European Communities, known as TARIC, is designed to show the various rules applying to specific products when imported into the customs territory of the Community or, in some cases, when exported from it.

It incorporates:

— the provisions of the Harmonised System,

— the provisions of the Combined Nomenclature,

— the provisions of the specific Community legislation listed below.

1. Tariff suspensions

2. Tariff quotas

3. Tariff preferences (including tariff quotas and ceilings) as follows:

   — ACP States (African, Caribbean and Pacific States) and OCT (overseas countries and territories)

   — Algeria

   — Andorra

   — Bulgaria

   — Ceuta

   — Croatia

   — Cyprus

   — Czech Republic

   — Egypt

   — Estonia

   — European Economic Area (EEA) (Iceland, Liechtenstein, Norway)

   — Faeroe Islands

   — Former Yugoslav Republic of Macedonia

   — Hungary

   — Iceland

   — Israel

   — Jordan

   — Latvia

— Lebanon
— Liechtenstein
— Lithuania
— Malta
— Melilla
— Mexico
— Morocco
— Norway
— Occupied Palestinian Territory
— Poland
— Romania
— San Marino
— Slovakia
— Slovenia
— South Africa
— Switzerland
— Syrian Arab Republic
— Tunisia
— Turkey
— Western Balkan countries (Albania, Bosnia and Herzegovina, Yugoslavia)

4. The generalised system of tariff preferences applicable to developing countries (GSP)
5. Anti-dumping and countervailing duties
6. Countervailing charges
7. Agricultural components (for processed agricultural products)
8. Unit values (periodic values for certain perishable goods) (1)
9. Standard import values (for fruit and vegetables) (1)
10. Minimum prices and reference prices
11 Import prohibitions
12. Import restrictions:
12.1. Quantitative limits
12.2. Other restrictions including CITES
13. Import surveillance
14. Export prohibitions
15. Export restrictions:
15.1. Quantitative limits
15.2. Other restrictions including CITES and dual-use goods
16. Export surveillance
17. Export refunds (1)

(1) The amounts are not indicated.

SECTION II

Coding of goods

A large number of Community measures are in force which apply to certain specific products, and there is therefore a need for a full, structured nomenclature identifying such products with precision.

Goods are coded according to the TARIC nomenclature. The TARIC code has 10 digits. To allow for the application of specific Community rules which have not been coded, or for which only a partial code exists (to 9th and 10th digit level), there is an additional code, with four alphanumerical characters, currently used to provide for:

— complex anti-dumping and countervailing duties,

— agricultural components,

— pharmaceutical substances listed in Part three, section II of the CN,

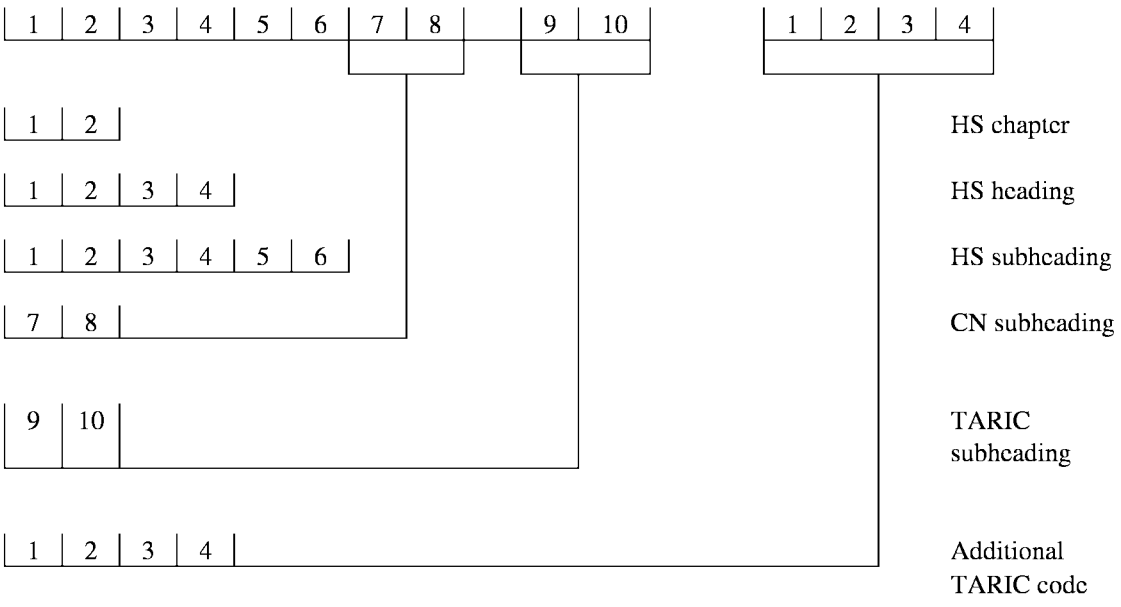
— CITES products (Washington Convention),

— reference prices for fish,

— certain other import or export measures for which a subdivision of the CN/TARIC code is required.

The 10-digit TARIC codes and, where necessary, additional codes apply to all imports of goods from non-Community countries and, during the transitional period, from new Member States. For exports and in trade transactions between Member States the eight-digit Combined Nomenclature codes and, where necessary, additional codes, are used.

Structure of TARIC codes and additional codes



SECTION III

General rules

A. **General rules for the interpretation of the nomenclature**

Classification of goods in the nomenclature shall be governed by the following principles.

1. The titles of sections, chapters and subchapters are provided for ease of reference only; for legal purposes classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

   (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.

3. When by application of rule 2(b) or for any other reason, goods are prima facie classifiable under two or more headings, classification shall be effected as follows.

   (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the material or substances contained in mixed or composite goods or to only part of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

   (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character in so far as this criterion is applicable.

   (c) When goods cannot be classified by reference to 3(a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein.

   (a) Camera cases, musical instrument cases, gun cases, drawing-instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character.

   (b) Subject to the provisions of rule 5(a), packing materials and packing containers [1] presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

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[1] The terms 'packing materials' and 'packing containers' mean any external or internal containers, holders, wrappings or supports other than transport devices (e.g. transport containers), tarpaulins, tackle or ancillary transport equipment. The term 'packing containers' does not cover the containers referred to in general rule 5(a).

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and *mutatis mutandis* to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule the relative section and chapter notes also apply, unless the context otherwise requires.

B. **General rules concerning duties**

1. The customs duties applicable to imported goods originating in countries which are Contracting Parties to the General Agreement on Tariffs and Trade or with which the European Community has concluded Agreements containing the most-favoured-nation tariff clause are the conventional duties shown in column 3 of the schedule of duties contained in Annex I to Commission Regulation (EC) No 2031/2001 ([1]).

   Unless the context otherwise requires, these conventional duties are applicable to goods, other than those referred to above, imported from any third country.

   The autonomous duties shown by means of a footnote in Annex I to Regulation (EC) No 2031/2001 are applicable when they are less than the conventional duties.

   In column 7 TARIC shows the applicable duties, which are:

   — the conventional duty, or

   — the autonomous duty, or

   — a combination of the two duties, or

   — a suspension of the autonomous or conventional duty.

   See Part two, section III, item B.

2. Point 1 does not apply where special autonomous customs duties are provided for in respect of goods originating in certain countries or where preferential customs duties are applicable pursuant to agreements.

3. Points 1 and 2 do not preclude the Member States from applying customs duties other than those of the Common Customs Tariff where the application of such other duties is justified by Community law.

4. The duties expressed simply as numbers in columns 7 to 11 are *ad valorem* duties.

5. The symbol 'EA' or 'EAR' in columns 7 to 11 indicates that the goods concerned are chargeable with an 'agricultural component' determined under the regulations relating to trade in certain goods processed from agricultural products. The amount of the agricultural component is given in Annex 1.

6. The comment 'AD S/Z' or 'AD S/ZR' or 'AD F/M' or 'AD F/MR' in columns 7 to 11 in Chapters 17 to 19 indicates an additional duty for certain forms of sugar or for flour. This additional duty is fixed in accordance with the rules concerning trade in certain processed agricultural products. The amount of the additional duty is given in Annex 1. The maximum rate of duty (MAX) to which the symbol relates consists of an *ad valorem* duty plus the additional duty.

7. In Chapter 22 the comment 'EUR % vol/hl' in columns 7 to 11 means that a specific duty, expressed in euro, is to be calculated for each percentage volume of alcohol per hectolitre. Thus an alcoholic beverage having an alcoholic volume of 40 % is to be charged as follows:

   — '1 EUR % vol/hl' = EUR 1 × 40 giving a duty of EUR 40 per hectolitre, or

   — '1 EUR % vol/hl + 5 EUR/hl'= EUR 1 × 40 plus EUR 5 giving a duty of EUR 45 per hectolitre.

   When the symbol 'MIN' is shown (for example '1,6 EUR/% vol/hl MIN 9 EUR/hl'), it means that the duty, calculated on the basis of the abovementioned rule, is to be compared with the minimum duty (for example '9 EUR/hl') and the higher of the two is to be applied.

([1]) OJ L 279, 23.10.2001, p. 1.

C. **General rules applicable both to nomenclature and to duties**

1. Unless provided otherwise, the provisions relating to customs value are applied to determine, in addition to the value for the assessment of *ad valorem* customs duties, the values by reference to which the scope of certain headings or subheadings is defined.

2. The dutiable weight, in the case of goods chargeable by weight, and the weights by reference to which the scope of certain headings or subheadings is defined, are taken to be:

   (a) in the case of a reference to 'gross weight', the aggregate weight of the goods and of all the packing materials and packing containers;

   (b) in the case of a reference to 'net weight' or simply to 'weight' without qualification, the weight of the goods themselves without packing materials and packing containers of any kind.

3. The equivalent in national currencies to the euro, for Member States other than participating Member States as defined in Council Regulation (EC) No 974/98 [1], as amended by Regulation (EC) No 2596/2000 [2] (hereafter called 'non-participating Member States'), shall be fixed in accordance with Article 18 of Council Regulation (EEC) No 2913/92 [3], as amended by Regulation (EC) No 82/97 of the European Parliament and of the Council [4], without prejudice to special provisions drawn up in other fields, in particular for agriculture.

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[1] OJ L 139, 11.5.1998, p. 1.
[2] OJ L 300, 29.11.2000, p. 1.
[3] OJ L 302, 19. 10. 1992, p. 1.
[4] OJ L 17, 21.1.1997, p. 1.

SECTION IV

Special provisions

A. **Goods intended for certain categories of vessels and drilling or production platforms**

1. Customs duties are suspended in respect of goods intended for incorporation in the ships, boats or other vessels listed in the following schedule, for the purposes of their construction, repair, maintenance or conversion, and in respect of goods intended for fitting to or equipping such ships, boats or other vessels.

CN code	Description
8901	**Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods:**
8901 10	**- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boats of all kinds:**
8901 10 10	- - Seagoing
8901 20	**- Tankers:**
8901 20 10	- - Seagoing
8901 30	**- Refrigerated vessels, other than those of subheading 8901 20:**
8901 30 10	- - Seagoing
8901 90	**- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:**
8901 90 10	- - Seagoing
8902 00	**Fishing vessels; factory ships and other vessels for processing or preserving fishery products:**
	- Seagoing:
8902 00 12	- - Of a gross tonnage exceeding 250
8902 00 18	- - Of a gross tonnage not exceeding 250
8903	**Yachts and other vessels for pleasure or sports; rowing boats and canoes:**
	- Other
8903 91	**- - Sailboats, with or without auxiliary motor:**
8903 91 10	- - - Seagoing
8903 92	**- - Motorboats, other than outboard motorboards:**
8903 92 10	- - - Seagoing
8904 00	**Tugs and pusher craft:**
8904 00 10	- Tugs
	- Pusher craft:
8904 00 91	- - Seagoing
8905	**Light-vessels, fire floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms:**
8905 10	**- Dredgers:**
8905 10 10	- - Seagoing
8905 90	**- Other:**
8905 90 10	- - Seagoing
8906 00	**Other vessels, including warships and lifeboats other than rowing boats:**
8906 10 00	- Warships
	- Other:
8906 90 10	- - Seagoing

2. Customs duties are suspended in respect of:

   (a) goods intended for incorporation in drilling or production platforms:

      (1) fixed, ex subheading 8430 49 00, operating in or outside the territorial sea of Member States;

      (2) floating or submersible, subheading 8905 20 00

      for the purposes of their construction, repair, maintenance, conversion, as well as goods intended for equipping these platforms.

      Those goods such as motor fuel, lubricants and gas, which are necessary for the operation of machines and apparatus which do not affect permanently and are not integral parts of the platforms and which are used on board for the construction, repair, maintenance, conversion or equipping of these platforms are regarded also as being used for incorporation in drilling or production platforms;

   (b) tubes, pipes, cables and their connection pieces, linking these drilling or production platforms to the mainland.

3. The suspensions are subject to conditions laid down in the relevant Community provisions with a view to customs control of the use of such goods.

B. **Civil aircraft and goods for use in civil aircraft**

1. Relief from customs duty is provided for:

   — civil aircraft,

   — certain goods for use in civil aircraft and for incorporation therein in the course of their manufacture, repair, maintenance, rebuilding, modification or conversion,

   — ground flying trainers and their parts, for civil use.

   These goods are covered by subheadings [1] with a footnote reference in the following terms:

   'Entry under this subheading is subject to conditions laid down in the relevant Community provisions (see Articles 291-300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 71) and subsequent amendments). See also Section II(B), of the preliminary provisions.'

2. For the purposes of paragraph 1, 'civil aircraft' means aircraft other than aircraft used in military or similar services in the Member States which carry a military or non-civil registration.

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[1] The subheadings concerned are within the following subheadings: 3917 21, 3917 22, 3917 23, 3917 29, 3917 31, 3917 33, 3917 39, 3917 40, 3926 90, 4008 29, 4009 12, 4009 22, 4009 32, 4009 42, 4011 30, 4012 13, 4012 20, 4016 10, 4016 93, 4016 99, 4017 00, 4504 90, 4823 90, 6812 90, 6813 10, 6813 90, 7007 21, 7304 31, 7304 39, 7304 41, 7304 49, 7304 51, 7304 59, 7304 90, 7306 30, 7306 40, 7306 50, 7306 60, 7312 10, 7312 90, 7322 90, 7324 10, 7324 90, 7326 20, 7413 00, 7608 10, 7608 20, 8108 90, 8302 10, 8302 20, 8302 42, 8302 49, 8302 60, 8307 10, 8307 90, 8407 10, 8408 90, 8409 10, 8411 11, 8411 12, 8411 21, 8411 22, 8411 81, 8411 82, 8411 91, 8411 99, 8412 10, 8412 21, 8412 29, 8412 31, 8412 39, 8412 80, 8412 90, 8413 19, 8413 20, 8413 30, 8413 50, 8413 60, 8413 70, 8413 81, 8413 91, 8414 10, 8414 20, 8414 30, 8414 51, 8414 59, 8414 80, 8414 90, 8415 81, 8415 82, 8415 83, 8415 90, 8418 10, 8418 30, 8418 40, 8418 61, 8418 69, 8419 50, 8419 81, 8419 90, 8421 19, 8421 21, 8421 23, 8421 29, 8421 31, 8421 39, 8424 10, 8425 11, 8425 19, 8425 31, 8425 39, 8425 42, 8425 49, 8426 99, 8428 10, 8428 20, 8428 33, 8428 39, 8428 90, 8471 10, 8471 41, 8471 49, 8471 50, 8471 60, 8471 70, 8479 89, 8479 90, 8483 10, 8483 30, 8483 40, 8483 50, 8483 60, 8483 90, 8484 10, 8484 90, 8501 20, 8501 31, 8501 32, 8501 33, 8501 34, 8501 40, 8501 51, 8501 52, 8501 53, 8501 61, 8501 62, 8501 63, 8502 11, 8502 12, 8502 13, 8502 20, 8502 31, 8502 39, 8502 40, 8504 10, 8504 31, 8504 32, 8504 33, 8504 40, 8504 50, 8507 10, 8507 20, 8507 30, 8507 40, 8507 80, 8507 90, 8511 10, 8511 20, 8511 30, 8511 40, 8511 50, 8511 80, 8516 80, 8518 10, 8518 21, 8518 22, 8518 29, 8518 30, 8518 40, 8518 50, 8520 90, 8521 10, 8522 90, 8525 10, 8525 20, 8526 10, 8526 91, 8526 92, 8527 90, 8529 10, 8529 90, 8531 10, 8531 20, 8531 80, 8539 10, 8543 89, 8543 90, 8544 30, 8801 10, 8801 90, 8802 11, 8802 12, 8802 20, 8802 30, 8802 40, 8803 10, 8803 20, 8803 30, 8803 90, 8805 29, 9001 90, 9002 90, 9014 10, 9014 20, 9014 90, 9020 00, 9025 11, 9025 19, 9025 80, 9025 90, 9026 10, 9026 20, 9026 80, 9026 90, 9029 10, 9029 20, 9029 90, 9030 10, 9030 20, 9030 31, 9030 39, 9030 40, 9030 83, 9030 89, 9030 90, 9031 80, 9031 90, 9032 10, 9032 20, 9032 81, 9032 89, 9032 90, 9104 00, 9109 19, 9109 90, 9401 10, 9403 20, 9403 70, 9405 10, 9405 60, 9405 92 and 9405 99.

3. For the application of paragraph 1, second indent, the expression 'for use in civil aircraft' in all relevant subheadings includes goods for use in ground flying trainers for civil use.

C. **Pharmaceutical products**

1. Relief from customs duty is provided for pharmaceutical products of the following categories:

   (i) pharmaceutical substances which are covered by the CAS RN (chemical abstracts service registry numbers) and the international non-proprietary names (INNs) listed in Annex 2A;

   (ii) salts, esters and hydrates of INNs which are described by combining INNs of Annex 2A with prefixes or suffixes of Annex 2B, provided such products are classifiable in the same six-digit HS headings as the relevant INN;

   (iii) salts, esters and hydrates of INNs which are listed in Annex 2C and which are not classifiable in the same six-digit HS heading as the corresponding INNs;

   (iv) pharmaceutical intermediates, i.e. compounds used in the manufacture of finished pharmaceutical products which are covered by the CAS RN and the chemical names, listed in Annex 2D.

2. Special cases:

   (i) INNs cover only those substances described in the lists of recommended and proposed INNs published by the World Health Organisation (WHO). Where the number of substances covered by an INN is less than that covered by the CAS RN, only those substances covered by the INN will be subject to duty-free treatment;

   (ii) where a product of Annex 2A or Annex 2D is identified by a CAS RN corresponding to a specific isomer, only that isomer may qualify for duty-free treatment;

   (iii) double derivatives (salts, esters and hydrates) of INNs identified by a combination of an INN of Annex 2A with a prefix or suffix of Annex 2B qualify for duty-free treatment, provided they are classifiable in the same six-digit HS heading as the relevant INN:

   example: alanine methyl ester, hydrochloride

   (iv) where an INN of Annex 2A is a salt (or an ester), no other salt (or ester) of the acid corresponding to the INN may qualify for duty-free treatment:

   example: oxprenoate potassium (INN): duty free

   example: oxprenoate sodium: not duty free.

D. **Standard rate of duty**

1. Customs duty is charged at the flat rate of 3,5 % *ad valorem* on goods:

   — contained in consignments sent by one private individual to another, or

   — contained in travellers' personal luggage,

   provided that such importations are not of a commercial nature.

   This flat-rate 3,5 % customs duty applies provided that the value of the goods subject to import duty does not exceed EUR 350 per consignment or per traveller.

   Such flat-rate assessment does not apply to goods falling within Chapter 24 which are contained in a consignment or in travellers' personal luggage in amounts exceeding those laid down in Article 31 or in Article 46 of Regulation (EEC) No 918/83 ([1]), as last amended by Regulation (EC) No 355/94 ([2]).

2. Importations are treated as not being of a commercial nature if:

   (a) in the case of goods contained in consignments sent by one private individual to another, such consignments:

      — are of an occasional nature,

      — contain goods exclusively for the personal use of the consignee or his family; which do not by their nature or quantity reflect any commercial interest,

      — are sent to the consignee by the consignor free of payment of any kind;

   (b) in the case of goods contained in travellers' personal luggage, they:

      — are of an occasional nature and

      — consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported for commercial reasons.

3. The flat rate of customs duty does not apply to goods imported under the conditions set out in paragraphs 1 and 2 if the person entitled has, before the said flat rate is applied to them, requested that they be subject to the customs duties appropriate to them. All the goods making up the consignment are then subject to the import duties which are appropriate to them, without prejudice to the duty-free admission provided for pursuant to Articles 29 to 31 and 45 to 49 of Regulation (EEC) No 918/83.

   For the purposes of the first subparagraph, import duties means both customs duties and charges having equivalent effect and import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products.

4. Member States may round off the amount in national currencies resulting from the conversion of the sum of EUR 350.

5. Non-participating Member States may maintain unchanged the equivalent in national currency of the sum of EUR 350 if, at the time of the annual adjustment provided for in Article 18(2) of Regulation (EEC) No 2913/92, the conversion of this amount, before the rounding off provided for in paragraph 4, results in a change of less than 5 % in the equivalent in national currency, or in a reduction thereof.

([1]) OJ L 105, 23.4.1983, p. 1.

([2]) OJ L 46, 18.2.1994, p. 5.

E. **Containers and packing materials**

The following provisions are applicable to the containers and packing materials referred to in general interpretative rule 5(a) and (b) and put into free circulation at the same time as the goods which they contain or with which they are presented.

1. When the containers and packing materials are classified with the goods in accordance with the provisions of general interpretative rule 5, they are:

   (a) chargeable at the same rate of customs duty as the goods:

   — where such goods are subject to an *ad valorem* customs duty, or

   — where they are to be included in the dutiable weight of the goods;

   (b) admitted free of customs duties:

   — where the goods are free of customs duty, or

   — where the goods are dutiable otherwise than by reference to weight or value, or

   — where the weight of the containers and packing materials is not to be included in the dutiable weight of the goods.

2. Where containers and packing materials covered by the provisions of points 1(a) and (b) contain or are presented with goods of several different tariff descriptions, the weight and value of the containers and packing materials are, for the purpose of determining their dutiable weight or value, apportioned between all the goods contained, in proportion to the weight or value of those goods.

F. Favourable tariff treatment by reason of the nature of goods

1. Under certain conditions a favourable tariff treatment by reason of the nature of goods is provided for:

   — goods unfit for consumption,

   — seeds,

   — bolting cloth, not made-up,

   — certain types of fresh table grapes, cheese fondues, Tokay wines, tobacco and nitrate.

   These goods are covered by a subheading ([1])with a footnote reference in the following terms:

   'Entry under this subheading is subject to the conditions laid down in Section II. F. of the preliminary provisions.'

2. Goods unfit for consumption for which a favourable tariff treatment is granted by reason of their nature are listed in Annex 8 by reference to the heading under which they are classified together with the description and the quantities of the denaturants used. Such goods are presumed to be unfit for consumption when the goods to be denatured and the denaturants are homogeneously mixed and their separation is economically not viable.

([1]) The subheadings concerned are: 04081120, 04081920, 04089120, 04089920, 07011000, 07129011, 08061010, 10019010, 1005 10 11, 10051013, 10051015, 10051019, 10061010, 10070010, 11062010, 12010010, 12021010, 12040010, 12051010, 12060010, 12071010, 12072010, 12073010, 12074010, 12075010, 12076010, 12079110, 12079920, 21069010, 22042193, 22042197, 22042993, 22042997, 24011010, 24011020, 24011030, 24011041, 24011049, 24012010, 24012020, 24012030, 24012041, 24012049, 25010051, 31025010, 31059010, 35021110, 35021910, 35022010, 35029020, 59112000

3. The goods listed below shall be classified in the appropriate headings for seed or for sowing, provided that the goods comply with the relevant Community provisions:

   — for sweet corn, spelt, hybrid maize, rice and sorghum (Council Directive 66/402/EEC [1]),

   — for seed potatoes (Council Directive 66/403/EEC [2]),

   — for oil seeds and oleaginous fruits (Council Directive 69/208/EEC [3]).

   When hybrid sweet corn, spelt, hybrid maize, rice, hybrid sorghum or oil seeds and oleaginous fruits are of a kind to which the agricultural provisions do not apply, a favourable tariff treatment by reason of their nature shall be granted, provided that it is established that the goods are actually intended for sowing.

4. Bolting cloth, not made-up, is granted a favourable tariff treatment on the condition that the goods are indelibly marked in a way identifying them as being intended for bolting or similar industrial purposes.

5. Fresh table grapes, cheese fondues, Tokay wines, tobacco and nitrate are granted a favourable tariff treatment when a duly endorsed certificate is presented together with the invoices bearing the serial number or numbers of the corresponding certificate(s) and the goods to which it relates. Models and provisions governing the issuing the certificates are set out at Annex 9.

   Note:

   A heading number placed between square brackets in column 1 of the Schedule of Customs Duties indicates that the heading has been deleted (for example, heading [1519]).

PART TWO

DETAILED DESCRIPTION OF TARIC

SECTION I

Layout

The TARIC nomenclature is divided into 21 sections (roman numerals), further subdivided into a total of 96 chapters. Some sections and chapters are headed by notes and additional notes.

Footnotes and the additional codes for anti-dumping duties, countervailing duties, pharmaceutical substances and certain other import or export measures are printed at the end of each chapter.

In order to clarify the measures applicable during the period 25 February to 31 December 2002 (according to the data available at the time of going to press), their period of application is shown, within brackets and after the duty expression or measure type indicator, as follows:

— by the start and end date of the period of application if the latter period falls within the period of publication (25 February to 31 December 2002). For example, (01/06-30/06) for a period of application from 1 June to 30 June,

— by the start date only of the period of application if the latter period begins within the period of publication and ends on the same date as the publication period or on a later date. For example, (01/07-) for a period of application beginning on 1 July and ending on 31 December or later,

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(1) OJ L 125, 11.7.1966, p. 2309, Directive as last amended by Directive 2001/64/EC (OJ L 234, 1.9.2001, p. 60).

(2) OJ L 125, 11.7.1966, p. 2320, Directive as last amended by Commission Decision 1999/742/EC (OJ L 297, 18.11.1999, p. 39).

(3) OJ L 169, 10.7.1969, p. 3, Directive as last amended by Council Directive 98/96/EC (OJ L 25, 1.2.1999, p. 27).

— by the end date only of the period of application if the latter period begins on the same date as or before the period of publication and ends within this period. For example, (– 31/07) for a period of application beginning on or before 25 February and ending on 31 July,

— by the absence of any indication if the period of application precisely covers or exceeds the publication period.

It should also be noted that the year is not mentioned, since it is always the year 2002.

Note: *Goods subject to entry prices*

In Chapters 7, 8, 20 and 22 certain goods are covered by the entry price system. These goods are marked by the footnote 'PN 001' which is added to their description. All tariff measures related to these goods are shown in Annex 5 to TARIC.

SECTION II

Even-numbered pages (left-hand pages)

They have six columns, arranged as follows:

A. **Columns 1 and 2: Codes**

Column 1 contains the eight-digit Combined Nomenclature (CN) code.

Column 2 contains the two-digit code for TARIC nomenclature subheadings. The last two digits indicate the internal computer key.

B. **Column 3: Description of goods**

Column 3 reproduces the full Combined Nomenclature description of the goods, plus a further breakdown for TARIC purposes if necessary. It is possible to identify specific products covered by various instruments of Community legislation applying to imports (and in certain cases to exports), as well as those for intra-Community trade. These TARIC subheadings, necessitated by the integration of Community measures, are indicated by the codes shown in column 2.

At the end of various product descriptions, certain abbreviations may appear in parenthesis as follows:

— in the agriculture sector, the indicator 'REX', with numbers from 1 to 15, refers to products which may be eligible for export refund. Each number relates to a different sector as specified in the amended Annex to Regulation (EEC) No 3446/87,

— in Chapters 7 and 8, the application of standard import values or unit values is indicated by the abbreviations 'VF' or 'VU',

— in the textile sector, the textile product categories are shown by the abbreviation 'TEXT', followed by a category number of up to four characters.

Certain goods descriptions in Chapters 7, 8, 20 and 22 are followed by the reference 'PN 001'. It indicates that the goods are subject to the entry price system (see section I).

C. **Column 4: Supplementary units**

The supplementary units, indicated by abbreviations, allow statistics to be gathered which relate to some additional feature other than the weight in kg of the goods concerned (see section VI, list 1).

D. **Columns 5a and 5b: Remarks**

These 'remarks' are abbreviations together with origin/destination which indicate that certain types of measures are in force. They are sometimes followed by a numbered footnote (see section VI, list 2). Column 5a applies to imports and column 5b to exports.

For details of the import and export surveillance measures under the provisions of the Washington Convention see Annex 3. These references are restricted to those codes which refer mainly to the animals, plants and goods made therefrom listed in Annex 3.

For textile products (Chapters 50 to 63) surveillance measures, quantitative limits and import restrictions are shown in column 5a.

The abbreviation 'DURX' in column 5b stands for export restrictions on dual-use goods the descriptions of which are to be found in the list of dual-use goods of Council Regulation (EC) No 1334/2000 (OJ L 159, 30.6.2000, p. 1) reproduced in Annex 4. For the interpretation of these descriptions, the notes set out at the beginning of the list must be taken into account, especially the rule on components (point 2 of the general notes). Attention is drawn to the fact that goods not explicitly enumerated in this list may also be dual-use and, therefore, be subject to export restrictions under Article 4 of Regulation (EC) No 1334/2000. Moreover, the attribution of dual-use goods to CN codes is merely an interpretation of the list of dual-use goods and in no way alters the content of Regulation (EC) No 1334/2000.

For products subject to anti-dumping or countervailing duties see section IV(C) and section VI, list 2.

SECTION III

Odd-numbered pages (right-hand pages)

The right-hand pages are divided into six columns numbered from 6 to 11. They contain the TARIC codes and the autonomous or conventional customs duties which apply to the goods, depending on the country of origin. These duties are listed in column 7 'Rates of duty for third countries (S = suspension, K = quota)', and columns 8 to 11 'Particular rates of duty (S = suspension, K = quota, P = ceiling)'.

Quota and ceiling details are normally followed by a six-digit number (order number) which serves as the link with the quantities shown in the relevant regulations.

The preferential rates listed in columns 8 to 11 generally apply only to goods accompanied by movement certificates or other documentary evidence of origin (unless excepted by footnotes); otherwise the rate in column 7 applies.

The symbols used in these columns are as follows:

— a dash ('—') means that the rate shown in column 7 applies,

— zero ('0') means that the products falling within that heading are admitted free of import duty.

If, in columns 7 to 11, a rate is differentiated (e.g. according to the country of origin and/or consignment), it is preceded by the appropriate country code letters (see section VI, list 5). Exclusions are indicated by the sign 'excl' followed by the country alpha code letters concerned.

A. **Column 6: TARIC code**

For ease of reference, the TARIC code is shown at the start of the right-hand page as well.

B. **Column 7: Rates of duty for third countries (S = suspension, K = quota)**

This column shows the rate which normally applies erga omnes (see Part I, section III(B)(1) and (2)), without specifying whether the duty is autonomous or conventional. Rates for duty applicable under suspensions are indicated by an 'S', and duty reductions subject to tariff quotas by a 'K'.

These duties apply irrespective of the country of origin of the product concerned. However, if a suspension, quota or duty reduction is not to be applied generally, this is indicated either in columns 8 to 11 (if the country of origin or consignment is listed in the column heading), or by means of a footnote in column 7. The anti-dumping and countervailing duties, which can be added to these duties, are indicated in column 5a.

C. **Column 8: Generalised system of preferences (GSP)**

This column shows the tariff preferences accorded by the European Communities under the GSP arrangements to imports from developing countries (see section VI, list 5).

D. **Column 9: EEA (Iceland (IS), Liechtenstein (LI) and Norway (NO)); Switzerland (CH); PHC (Czech Republic (CZ), Slovakia (SK), Hungary (HU) and Poland (PL)); Bulgaria (BG); Romania (RO); Estonia (EE); Latvia (LV); Lithuania (LT); Slovenia (SI)**

This column shows the tariff preferences applicable to imports from these countries under their respective Agreements with the Community.

Iceland, Liechtenstein and Norway are identified collectively by the symbol 'EEA' when the provisions of the Agreement on the European Economic Area apply to these countries.

The Czech Republic, Slovakia, Hungary and Poland are identified collectively as PHC when a common duty rate applies. Where, in addition to a preferential quota, a particular rate is shown for any or all of these countries, that rate is to be applied once the quota is exhausted.

E. **Column 10: Andorra (AD); San Marino (SM); Turkey (TR)**

This column shows the duties applicable for Andorra, San Marino and Turkey.

Goods destined for importation into San Marino from third countries may be taken into free circulation, on behalf of San Marino, at one of the following Community customs offices: Forli (Cesena), Genova, Livorno, Ravenna, Rimini, Roma II, Orio al Serio, Milano II, Bologna and Trieste.

F. **Column 11: ACP States (LOMA) and OCT (LOMB) (LOMA + LOMB = LOMAB); Ceuta (XC); Croatia (HR); Cyprus (CY); Faeroe Islands (FO); Former Yugoslav Republic of Macedonia (MK); Israel (IL); Maghreb (MGB) (Algeria (DZ), Morocco (MA) and Tunisia (TN)); Malta (MT); Mashreq (MCH) (Egypt (EG), Jordan (JO), Lebanon (LB) and Syrian Arab Republic (SY)); Melilla (XL); Mexico (MX); Occupied Palestinian Territory (PS); South Africa (ZA); Western Balkan countries (ABH) (Albania (AL), Bosnia and Herzegovina (BA) and Yugoslavia (YU))**

This column shows the tariff preferences applicable to imports from these countries under Agreements with the Community, or autonomous Community regulations applying to particular countries.

SECTION IV

Additional codes

A. **General**

A number of measures are dealt with by means of an additional code with four alphanumerical characters. The first digit usually indicates the type of measure and the others are for further subdivisions.

The measures are:

— agricultural components (EA),

— anti-dumping and countervailing duties, referring to companies,

— duties applicable to pharmaceutical substances (see Part Three, section II of the CN),

— reference prices for fish,

— certain other import and/or export measures for which a subdivision of the CN/TARIC code is required.

For customs declaration purposes the additional codes are used:

— with the eight-digit Combined Nomenclature code used for exports,

— with the 10-digit TARIC code in the case of imports from non-Community countries and, where necessary, during the transitional period from new Member States, in cases where customs duties or other import measures still apply.

The additional codes for anti-dumping duties and countervailing duties, pharmaceutical substances and certain other import and/or export measures are set out at the end of each chapter, the reference prices for fish are shown in Annex 6.

B. **Agricultural components (EA), additional duties on sugar (AD S/Z) and on flour (AD F/M)**

The additional codes for EA or EAR, AD S/Z or AD S/ZR, and AD F/M or AD F/MR always begin with 7. These codes are set out in Annex 1 to TARIC and their declaration is obligatory at the importation of the relevant processed agricultural goods.

C. **Anti-dumping duties and countervailing duties**

Some of these duties are considered too complex to be integrated at the ninth and tenth digit level of the TARIC nomenclature and instead a supplementary nomenclature is used coded with an additional code with four alphanumerical characters.

Additional codes are used where the duty applies to imports of goods manufactured and/or exported by specific companies or where these goods are introduced into the Community market after assembly by specific companies in the Community from parts of non-member-country origin.

The use of additional codes is indicated in column 5a of TARIC ('Remarks') by the abbreviation 'ADUMP' or 'ACOMP' together with the abbreviation identifying the country (see section VI, list 5). Anti-dumping or countervailing duties applying to countries rather than specific companies, on the other hand, are indicated by the abbreviation 'DUMP' or 'COMP'. Indicators showing whether the duty is provisional (P), definitive (D) or suspended (X) are also given.

For products in respect of which the collection of statistical data is requested, the following abbreviations are also shown in column 5a:

— products subject to investigation: NTDUM

— products in respect of which the application of the duty is suspended: SPDUM

— products in respect of which it is necessary to proceed to registration of imports: RGDUM

— products in respect of which the collection of the duties is pending the results of an examination: PCDUM

Footnote TM 303 was complemented by the introduction of a new measure type (CTDUM) on 1 January 2002. This measure is linked to products subject to anti-dumping or countervailing duties and is used for a complementary control of the declared origin.

The additional codes (starting with an 8 or an 'A') are listed at the end of each chapter along with the TARIC code, the origin of the goods and particulars of the firm and the rates of duty. Where other information is required (e.g. for the purposes of valuation of goods) a footnote is shown at the end of the chapter.

SECTION V

Footnotes

The footnotes, designated by codes in various columns, are printed at the end of each chapter.

They contain information intended to give users a fuller understanding of the purpose of the different regulations, or to indicate any conditions which have to be fulfilled.

SECTION VI

Abbreviations

LIST 1

Units of measurement

c/k	carats (1 metric carat = 2×10^{-4} kg)
ce/el	number of cells
ct/l	carrying capacity in tonnes ([1])
g	gram
gi F/S	gram of fissile isotopes
GT	gross tonnage
kg	kilogram
kg/br	kilogram gross weight
kg C_5H_{14} ClNO	kilogram of choline chloride
kg H_2O_2	kilogram of hydrogen peroxide
kg K_2O	kilogram of potassium oxide
kg KOH	kilogram of potassium hydroxide (caustic potash)
kg met. am.	kilogram of methylamines
kg/net	kilogram net weight
kg/net eda	kilogram net weight drained
kg/net mas	kilogram net weight on the dry matter
kg tot/alc.	kilogram of total alcohol
kg 90 % sdt	kilogram of substance 90 % dry
kg N	kilogram of nitrogen
kg NaOH	kilogram of sodium hydroxide (caustic soda)
kg P_2O_5	kilogram of phosphorus pentoxide (phosphoric anhydride)
kg U	kilogram of uranium
1 000 kWh	1 000 kilowatt hours
l	litre
l alc. 100 %	litre pure (100 %) alcohol
hl	hectolitre
1 000 l	1 000 litres
b/f	per flask
m	metre
m^2	square metre
m^3	cubic metre
1 000 m^3	1 000 cubic metres
pa	number of pairs
p/st	number of items
100 p/st	100 items
1 000 p/st	1 000 items
TJ	terajoule (gross calorific value)

([1]) 'Carrying capacity in tonnes' (ct/l) means the carrying capacity of a vessel expressed in tonnes, not including ships' stores (fuel, equipment, food supplies, etc.). Persons carried on board (crew and passengers), and their baggage, are also excluded.

LIST 2

Abbreviations referring to measures

The prefix 'A' attached to the following abbreviations means that the measures concerned are linked to an additional code.

APPL	pharmaceutical substances
CTDUM	control: anti-dumping/countervailing duties
DUMP, COMP	anti-dumping and countervailing duties
DURX	export restrictions
K	tariff quota/fixed duty-free or reduced duty amount
LPQ	entry into free circulation (quantitative limitation)
LPR	entry into free circulation (restriction)
LPS	entry into free circulation (prior surveillance)
NTDUM	notice of initiation of an anti-dumping or countervailing proceeding
OPQ	tariff preference on reimportation after outward processing
OPS	*a posteriori* surveillance within the scope of outward processing
OPT	entry into free circulation after outward-processing traffic
P	preferential ceiling
PCDUM	pending collection of anti-dumping/countervailing duties
PRO	import prohibition
PRX	export prohibition
QX	export authorisation (quantitative limitation)
RGDUM	anti-dumping or countervailing registration
RIX	export refund (ingredients)
RX	export authorisation (restriction)
S	tariff suspension
SPDUM	suspended anti-dumping or countervailing duties
SPX	export authorisation (prior surveillance)
SREF	Statistic – reference price fish
SUR	*a posteriori* import surveillance
SUX	*a posteriori* export surveillance TC — no origin: possible countervailing charge — plus origin: applicable countervailing charge

LIST 3

Abbreviations used for the application of rates

+ AD F/M	+ additional duty on flour
+ AD F/M R	+ reduced additional duty on flour
+ AD S/Z	+ additional duty on sugar
+ AD S/Z R	+ reduced additional duty on sugar
+ EA	+ agricultural component
+ EAR	+ reduced agricultural component
MAX	maximum applicable duty
MIN	minimum applicable duty

LIST 4

Monetary units

EUR . . . . . euro (see Part One, section III(C)(3)

LIST 5

List of countries, and groups of countries, in alphabetical order

The alpha-2 and the numeric codes are based on the Statistical Office of the European Communities geonomenclature. The alpha codes correspond to the International Standard ISO 3166 2-alpha code. In certain cases, where an internationally accepted code is missing, it has been necessary to create specific codes and abbreviations (e.g. the ACP States) for TARIC purposes.

Alpha code	Numeric code	Country name	Country group
ABH	1099	Western Balkan countries (AL, BA, YU)	
AD	43	Andorra	
AE	647	United Arab Emirates	SPGL, GATT
AF	660	Afghanistan	SPGA
AG	459	Antigua and Barbuda	LOMA, SPGL, GATT
AI	446	Anguilla	SPGL, LOMB
AL	70	Albania	ABH, GATT
AM	77	Armenia	CIS, SPGL
AN	478	Netherlands Antilles	LOMB, SPGL, GATT
AO	330	Angola	SPGA, LOMA, GATT
AQ	891	Antarctica	LOMB, SPGL
AR	528	Argentina	SPGL, GATT
AS	830	American Samoa	SPGL
AT	38	Austria	EEC, GATT
AU	800	Australia	GATT
AW	474	Aruba	SPGL, LOMB
AZ	78	Azerbaijan	CIS, SPGL
BA	93	Bosnia and Herzegovina	ABH
BB	469	Barbados	LOMA, SPGL, GATT
BD	666	Bangladesh	SPGA, GATT
BE	17	Belgium	EEC, GATT
BF	236	Burkina Faso	SPGA, LOMA, GATT
BG	68	Bulgaria	GATT
BH	640	Bahrain	SPGL, GATT
BI	328	Burundi	SPGA, LOMA, GATT
BJ	284	Benin	SPGA, LOMA, GATT
BM	413	Bermuda	SPGL
BN	703	Brunei Darussalam	SPGL, LOMB, GATT
BO	516	Bolivia	SPGE, GATT
BR	508	Brazil	SPGL, GATT

Alpha code	Numeric code	Country name	Country group
BS	453	Bahamas	SPGL, LOMA
BT	675	Bhutan	SPGA
BV	892	Bouvet Island	LOMB, SPGL
BW	391	Botswana	SPGL, LOMA, GATT
BY	73	Belarus	CIS, SPGL
BZ	421	Belize	LOMA, SPGL, GATT
CA	404	Canada	GATT
CC	833	Cocos Island (or Keeling Islands)	SPGL
CD	322	Congo, Democratic Republic of	SPGA, LOMA, GATT
CF	306	Central African Republic	SPGA, LOMA, GATT
CG	318	Congo	LOMA, SPGL, GATT
CH	39	Switzerland	GATT
CI	272	Côte d'Ivoire	LOMA, SPGL, GATT
CIS	2035	Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Turkmenistan, Ukraine and Uzbekistan	
CK	837	Cook Islands	SPGL
CL	512	Chile	SPGL, GATT
CM	302	Cameroon	LOMA, SPGL, GATT
CN	720	People's Republic of China	SPGL, GATT
CO	480	Colombia	SPGE, GATT
CR	436	Costa Rica	SPGE, GATT
CU	448	Cuba	SPGL, GATT
CV	247	Cape Verde	LOMA, SPGA
CX	834	Christmas Island	SPGL
CY	600	Cyprus	SPGL, GATT
CZ	61	Czech Republic	PHC, GATT
DE	4	Germany	EEC, GATT
DJ	338	Djibouti	LOMA, SPGA, GATT
DK	8	Denmark	EEC, GATT
DM	460	Dominica	LOMA, SPGL, GATT
DO	456	Dominican Republic	LOMA, SPGL, GATT
DZ	208	Algeria	MGB, SPGL
EC	500	Ecuador	SPGE, GATT
EE	53	Estonia	F, GATT
EEA	2012	European Economic Area (IS, LI, NO)	
EEC	1010	EC (European Community)	GATT
EG	220	Egypt	MCH, SPGL, GATT
ER	336	Eritrea	LOMA, SPGA
ES	11	Spain	EEC, GATT
ET	334	Ethiopia	LOMA, SPGA
F	2032	EE, LV, LT	
FI	32	Finland	EEC, GATT
FJ	815	Fiji	LOMA, SPGL, GATT

Alpha code	Numeric code	Country name	Country group
FK	529	Falkland Islands	LOMB, SPGL
FM	823	Federated States of Micronesia	SPGL
FO	41	Faroe Islands	
FR	1	France	EEC, GATT
GA	314	Gabon	LOMA, SPGL, GATT
GATT	2500	Member countries of WTO	
GB	6	United Kingdom	EEC, GATT
GD	473	Grenada	LOMA, SPGL, GATT
GE	76	Georgia	CIS, SPGL, GATT
GH	276	Ghana	LOMA, SPGL, GATT
GI	44	Gibraltar	SPGL
GL	406	Greenland	LOMB, SPGL
GM	252	Gambia	LOMA, SPGA, GATT
GN	260	Guinea	LOMA, SPGA, GATT
GQ	310	Equatorial Guinea	LOMA, SPGA
GR	9	Greece	EEC, GATT
GS	893	South Georgia and South Sandwich Islands	LOMB, SPGL
GT	416	Guatemala	SPGE, GATT
GU	831	Guam	SPGL
GW	257	Guinea Bissau	LOMA, SPGA, GATT
GY	488	Guyana	LOMA, SPGL, GATT
HK	740	Hong Kong	GATT
HM	835	Heard Island and McDonald Islands	SPGL
HN	424	Honduras	SPGE, GATT
HR	92	Croatia	GATT
HT	452	Haiti	LOMA, SPGA, GATT
HU	64	Hungary	PHC, GATT
ID	700	Indonesia	SPGL, GATT
IE	7	Ireland	EEC, GATT
IL	624	Israel	GATT
IN	664	India	SPGL, GATT
IO	357	British Indian Ocean Territory	LOMB, SPGL
IQ	612	Iraq	SPGL
IR	616	Iran (Islamic Republic of)	SPGL
IS	24	Iceland	EEA, GATT
IT	5	Italy	EEC, GATT
JM	464	Jamaica	LOMA, SPGL, GATT
JO	628	Jordan	MCH, SPGL, GATT
JP	732	Japan	GATT
KE	346	Kenya	LOMA, SPGL, GATT
KG	83	Kyrgyzstan	CIS, SPGL
KH	696	Cambodia	SPGA
KI	812	Kiribati	LOMA, SPGA

Alpha code	Numeric code	Country name	Country group
KM	375	Comoros	LOMA, SPGA
KN	449	Saint Kitts and Nevis	LOMA, SPGL, GATT
KP	724	Korea (Democratic People's Republic of)	
KR	728	Korea (Republic of)	GATT
KW	636	Kuwait	SPGL, GATT
KY	463	Cayman Islands	LOMB, SPGL
KZ	79	Kazakhstan	CIS, SPGL
LA	684	Laos People's Democratic Republic	SPGA
LB	604	Lebanon	MCH, SPGL
LC	465	St Lucia	LOMA, SPGL, GATT
LI	37	Liechtenstein	EEA, GATT
LK	669	Sri Lanka	SPGL, GATT
LOMA	1031	ACP States (African, Caribbean and Pacific)	
LOMAB	2090	LOMA and LOMB	
LOMB	2080	OCT (overseas countries and territories)	
LR	268	Liberia	LOMA, SPGA
LS	395	Lesotho	LOMA, SPGA, GATT
LT	55	Lithuania	F, GATT
LU	18	Luxembourg	EEC, GATT
LV	54	Latvia	F, GATT
LY	216	Socialist People's Libyan Arab Jamahiriya	SPGL
MA	204	Morocco	MGB, SPGL, GATT
MCH	2110	Mashreq (EG, JO, LB, SY)	
MD	74	Moldova	CIS, SPGL, GATT
MG	370	Madagascar	LOMA, SPGA, GATT
MGB	1054	Maghreb (DZ, MA, TN)	
MH	824	Marshall Islands	SPGL
MK	96	Former Yugoslav Republic of Macedonia ([1])	
ML	232	Mali	LOMA, SPGA, GATT
MM	676	Myanmar ([2])	SPGA, GATT
MN	716	Mongolia	SPGL, GATT
MO	743	Macao	SPGL, GATT
MP	820	Northern Mariana Islands	SPGL
MR	228	Mauritania	LOMA, SPGA, GATT
MS	470	Montserrat	LOMB, SPGL
MT	46	Malta	GATT
MU	373	Mauritius	LOMA, SPGL, GATT
MV	667	Maldives	SPGA, GATT
MW	386	Malawi	LOMA, SPGA, GATT
MX	412	Mexico	SPGL, GATT
MY	701	Malaysia	SPGL, GATT
MZ	366	Mozambique	LOMA, SPGA, GATT
NA	389	Namibia	LOMA, SPGL, GATT

Alpha code	Numeric code	Country name	Country group
NC	809	New Caledonia	LOMB, SPGL
NE	240	Niger	LOMA, SPGA, GATT
NF	836	Norfolk Island	SPGL
NG	288	Nigeria	LOMA, SPGL, GATT
NI	432	Nicaragua	SPGE, GATT
NL	3	Netherlands	EEC, GATT
NO	28	Norway	EEA, GATT
NOWTO	2501	Countries not members of the WTO	
NP	672	Nepal	SPGA
NR	803	Nauru	SPGL
NU	838	Niue	SPGL
NZ	804	New Zealand	GATT
OM	649	Oman	SPGL, GATT
PA	442	Panama	SPGE, GATT
PE	504	Peru	SPGE, GATT
PF	822	French Polynesia	LOMB, SPGL
PG	801	Papua New Guinea	LOMA, SPGL, GATT
PH	708	Philippines	SPGL, GATT
PHC	2028	CZ, SK, HU, PL	
PK	662	Pakistan	SPGE, GATT
PL	60	Poland	PHC, GATT
PM	408	Saint Pierre and Miquelon	LOMB, SPGL
PN	813	Pitcairn	LOMB, SPGL
PS	625	Occupied Palestinian Territory	
PT	10	Portugal	EEC, GATT
PW	825	Palau	SPGL
PY	520	Paraguay	SPGL, GATT
QA	644	Qatar	SPGL, GATT
RO	66	Romania	GATT
RU	75	Russian Federation	CIS, SPGL
RW	324	Rwanda	LOMA, SPGA, GATT
SA	632	Saudi Arabia	SPGL
SB	806	Solomon Islands	LOMA, SPGA, GATT
SC	355	Seychelles	LOMA, SPGL
SD	224	Sudan	LOMA, SPGA
SE	30	Sweden	EEC, GATT
SG	706	Singapore	GATT
SH	329	Saint Helena	LOMB, SPGL
SI	91	Slovenia	GATT
SK	63	Slovakia	PHC, GATT
SL	264	Sierra Leone	LOMA, SPGA, GATT
SM	47	San Marino	
SN	248	Senegal	LOMA, SPGA, GATT
SO	342	Somalia	LOMA, SPGA

Alpha code	Numeric code	Country name	Country group
SPGA	2005	Least developed countries benefiting from the generalised system of preferences (Annex I, – column H, R 2501/2001 (OJ L 346, 31.12.2001))	
SPGE	2027	Countries benefiting from the generalised system of preferences (GSP) (Annex I — column I, R 2501/2001 (OJ L 346, 31.12.2001))	
SPGL	2020	Countries benefiting from the generalised system of preferences (GSP)(general arrangements, R 2501/2001 (OJ L 346, 31.12.2001))	
SR	492	Suriname	LOMA, SPGL, GATT
ST	311	São Tomé and Principe	LOMA, SPGA
SV	428	El Salvador	SPGE, GATT
SY	608	Syrian Arab Republic	MCH, SPGL
SZ	393	Swaziland	LOMA, SPGL, GATT
TC	454	Turks and Caicos Islands	LOMB, SPGL
TD	244	Chad	LOMA, SPGA, GATT
TF	894	French Southern Territories	LOMB, SPGL
TG	280	Togo	LOMA, SPGA, GATT
TH	680	Thailand	SPGL, GATT
TJ	82	Tajikistan	CIS, SPGL
TK	839	Tokelau	SPGL
TM	80	Turkmenistan	CIS, SPGL
TN	212	Tunisia	MGB, SPGL, GATT
TO	817	Tonga	LOMA, SPGL
TOUT	1011	All third countries, measures applicable *erga omnes*	
TP	626	East Timor ([3])	SPGL
TR	52	Turkey	GATT
TT	472	Trinidad and Tobago	LOMA, SPGL, GATT
TV	807	Tuvalu	LOMA, SPGA
TW	736	Taiwan	GATT
TZ	352	Tanzania (United Republic of)	LOMA, SPGA, GATT
UA	72	Ukraine	CIS, SPGL
UG	350	Uganda	LOMA, SPGA, GATT
UM	832	United States minor outlying islands	SPGL
US	400	United States	GATT
UY	524	Uruguay	SPGL, GATT
UZ	81	Uzbekistan	CIS, SPGL
VA	45	Holy See	
VC	467	Saint Vincent and the Grenadines	LOMA, SPGL, GATT
VE	484	Venezuela	SPGE, GATT
VG	468	British Virgin Islands	LOMB, SPGL
VI	457	US Virgin Islands	SPGL
VN	690	Vietnam	SPGL

Alpha code	Numeric code	Country name	Country group
VU	816	Vanuatu	LOMA, SPGA
WF	811	Wallis and Futuna	LOMB, SPGL
WS	819	Samoa	LOMA, SPGA
XC	21	Ceuta	
XL	23	Melilla	
YE	653	Yemen	SPGA
YT	377	Mayotte	LOMB, SPGL
YU	94	Yugoslavia	ABH
ZA	388	South Africa	SPGL, GATT
ZM	378	Zambia	LOMA, SPGA, GATT
ZW	382	Zimbabwe	LOMA, SPGL, GATT

([1]) Provisional code that does not affect the definitive denomination of the country to be attributed after the conclusion of the negotiations currently taking place in the United Nations.
([2]) This contry temporarily does not benefit from tariff preferences.
([3]) Territory under United Nations transitional administration.