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(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 15 September 1986

on the conclusion of the Additional Protocol to the Agreement between the European Economic Community and the Republic of Austria consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community

(86/541/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the recommendation from the Commission,

Whereas it is necessary to approve the Additional Protocol to the Agreement between the European Economic Community and the Republic of Austria ⁽¹⁾ signed in Brussels on 22 July 1972, to take account of the accession of the Kingdom of Spain and the Portuguese Republic to the Community,

HAS DECIDED AS FOLLOWS:

Article 1

The Additional Protocol to the Agreement between the European Economic Community and the Republic of Austria consequent on the accession of the Kingdom of

Spain and the Portuguese Republic to the Community is hereby approved on behalf of the Community.

The text of the Protocol is attached to this Decision.

Article 2

The President of the Council shall give the notification provided for in Article 18 of the Protocol ⁽²⁾.

Article 3

This Decision shall take effect on the day following its publication in the *Official Journal of the European Communities*.

Done at Brussels, 15 September 1986.

For the Council

The President

G. HOWE

⁽¹⁾ OJ No L 300, 31. 12. 1972, p. 2.

⁽²⁾ The date of entry into force of the Protocol will be published in the *Official Journal of the European Communities* by the General Secretariat of the Council.

ADDITIONAL PROTOCOL

to the Agreement between the European Economic Community and the Republic of Austria consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community

THE EUROPEAN ECONOMIC COMMUNITY,
of the one part, and

THE REPUBLIC OF AUSTRIA,
of the other part,

HAVING REGARD to the Agreement between the European Economic Community and the Republic of Austria signed in Brussels on 22 July 1972, hereinafter called the 'Agreement',

HAVING REGARD to the accession of the Kingdom of Spain and the Portuguese Republic to the European Communities on 1 January 1986,

CONSIDERING that, on 20 December 1985, for the period 1 January 1986 to 28 February 1986, the Community and the Republic of Austria had agreed upon the arrangements applicable to trade between Austria, on the one hand, and Spain and Portugal, on the other,

HAVE DECIDED to determine by common accord the adjustments and transitional measures to the Agreement consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the European Economic Community, and

TO CONCLUDE THIS PROTOCOL:

TITLE I

Adjustments

Article 1

The Agreement, the Annexes and Protocols, which form an integral part thereof, the Final Act and the declarations annexed thereto shall be drawn up in the Spanish and Portuguese languages and those texts shall be authentic in the same way as the original texts. The Joint Committee shall approve the Spanish and Portuguese texts.

Article 2

Products covered by the Agreement and originating in Austria, when imported into the Canary Islands, Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community, including the *arbitrio insular* charge applied in the Canary Islands.

The Republic of Austria shall grant to imports of products covered by the Agreement and originating in the Canary Islands, Ceuta or Melilla the same customs regime as that which is granted to products imported from and originating in Spain.

TITLE II

Transitional measures concerning Spain, on the one hand, and Austria, on the other

Article 3

1. For the products covered by the Agreement and subject to the provisions of Article 5, the customs duties on imports between Austria and Spain applicable to products originating in those countries shall be progressively abolished in accordance with the following timetable:

- on 1 March 1986, each duty shall be reduced to 90,0 % of the basic duty,
- on 1 January 1987, each duty shall be reduced to 77,5 % of the basic duty,
- on 1 January 1988, each duty shall be reduced to 62,5 % of the basic duty,
- on 1 January 1989, each duty shall be reduced to 47,5 % of the basic duty,
- on 1 January 1990, each duty shall be reduced to 35,0 % of the basic duty,
- on 1 January 1991, each duty shall be reduced to 22,5 % of the basic duty,
- on 1 January 1992, each duty shall be reduced to 10,0 % of the basic duty,
- the last reduction of 10 % shall be made on 1 January 1993.

2. The rate of the duties calculated in accordance with paragraph 1 shall be applied by rounding down to the first decimal place by deleting the second decimal.

Article 4

1. Subject to the provisions of the following three paragraphs, the basic duty to which the successive reductions provided for in Article 3 are to be applied shall, for each product, be the duty actually applied on 1 January 1985 in trade between Austria and Spain.

2. However, if after that date and before accession a tariff reduction has been applied, such reduced duty shall be considered as a basic duty.

3. For the products listed in Annex I, the basic duty applied by Spain shall be that indicated against each product.

4. For crude petroleum oils or oils obtained from bituminous minerals falling within heading No 27.09 of the Common Customs Tariff the basic duty applied by Spain shall be nil.

Article 5

1. The variable component which the Kingdom of Spain may apply in accordance with Article 1 of Protocol No 2 to the Agreement to certain products listed in Table I of that Protocol, originating in Austria, shall be adjusted by the compensatory amount applied in trade between the Community as constituted on 31 December 1985 and Spain.

2. For the products listed in Table I of Protocol No 2 to the Agreement, the Kingdom of Spain shall abolish, in accordance with the timetable laid down in Article 3, the difference between:

— the basic duty to be applied by Spain in accordance with Article 4,

and

— the duty (other than the variable component) indicated in the last column of Table I of Protocol No 2.

3. For the products listed in Table II of Protocol No 2 to the Agreement, the Republic of Austria shall abolish, in accordance with the timetable laid down in Article 3, the difference between:

— the basic duty to be applied by Austria in accordance with Article 4,

and

— the duty (other than the variable component) indicated in the last column of Table II of Protocol No 2.

Article 6

If the Kingdom of Spain suspends in whole or in part the levying of the customs duties applicable to products imported from the Community as constituted on 31 December 1985, it shall also suspend or reduce, by the same percentage, the customs duties on imports applicable to products originating in Austria.

Article 7

1. If the Kingdom of Spain opens to third countries tariff quotas actually applied on 1 January 1985, products imported from Austria shall be subject to the same treatment as products imported from the Community as constituted on 31 December 1985, whilst such quotas remain open.

2. If tariff quotas are not opened, the Kingdom of Spain shall apply to products imported from Austria the duties applied in the case of such quotas being opened. The quantities or value subject to these duties shall be limited to the amounts actually imported from Austria under the same quotas opened on 1 January 1985.

Article 8

1. If the Kingdom of Spain applies quantitative restrictions on imports from the Community as constituted on 31 December 1985:

— of the products referred to in Annex II, until 31 December 1988,

— of the products referred to in Annex III, until 31 December 1989,

it shall also apply quantitative restrictions on the same products originating in Austria.

2. The quantitative restrictions referred to above shall take the form of global quotas which are also opened for imports originating in the other EFTA countries.

The initial global quotas for 1986 are listed in Annexes II and III, respectively.

3. The rate of progressive increase for quotas referred to in Annex II and for quotas 1 to 5 and 10 to 14 referred to in Annex III shall be 25 % at the beginning of each year for quotas expressed in ECU and 20 % at the beginning of each year for quotas expressed in terms of volume. The increase shall be added to each quota and the next increase calculated on the basis of the total thus obtained.

For the quotas 6 to 9 listed in Annex III; the annual rate of progressive increase shall be as follows:

- first year: 13 %,
- second year: 18 %,
- third year: 20 %,
- fourth year: 20 %.

4. Where it is found that imports into Spain of a product listed in Annex II or III have for two consecutive years been less than 90 % of the quota, the Kingdom of Spain shall, from the beginning of the year following those two years, liberalize imports of that product originating in Austria or in other countries referred to in paragraph 2, if the product is liberalized at that time in respect of the Community as constituted on 31 December 1985.

5. If the Kingdom of Spain liberalizes imports of a product listed in Annex II or III coming from the Community as constituted on 31 December 1985 or increases a quota beyond the minimum rate applicable to the Community as constituted on the abovementioned date, it shall also liberalize imports of that product originating in Austria or increase the global quota proportionately.

6. For the administration of the abovementioned quotas, the Kingdom of Spain shall apply the same administrative rules and procedures as those applied to imports of such products originating in the Community as constituted on 31 December 1985.

TITLE III

Transitional measures concerning Portugal, on the one hand and Austria, on the other

Article 9

1. For the products covered by the Agreement and subject to the provisions of Article 12, the customs duties on imports into Portugal applicable to products originating in Austria shall be progressively abolished in accordance with the following timetable:

- on 1 March 1986, each duty shall be reduced to 90 % of the basic duty,
- on 1 January 1987, each duty shall be reduced to 80 % of the basic duty,
- on 1 January 1988, each duty shall be reduced to 65 % of the basic duty,
- on 1 January 1989, each duty shall be reduced to 50 % of the basic duty,
- on 1 January 1990, each duty shall be reduced to 40 % of the basic duty,

- on 1 January 1991, each duty shall be reduced to 30 % of the basic duty,

- the other two reductions of 15 % each shall be made on 1 January 1992 and 1 January 1993, respectively.

2. The rate of duties calculated in accordance with paragraph 1 shall be applied by rounding down to the first decimal place by deleting the second decimal.

Article 10

1. Subject to the provisions of the following three paragraphs, the basic duty to which the successive reductions provided for in Article 9, are to be applied shall, for each product, be the duty actually applied by the Portuguese Republic on 1 January 1985 in trade with Austria.

2. However, if after that date and before accession a tariff reduction has been applied, such reduced duty shall be considered as a basic duty.

3. For the products listed in Annex IV, the basic duty applied by Portugal shall be that indicated against each product.

4. For the products listed in Annex V, as well as for matches and tinder, the basic duties shall be those indicated in the said Annex.

Article 11

1. The following charges applied by Portugal in trade with Austria shall be progressively abolished in accordance with the following timetable:

- (a) the *ad valorem* charge of 0,4 % applied to goods imported temporarily, goods reimported (excluding containers) and goods imported under the inward processing arrangements characterized by the rebate of duties levied on the import of goods used after export of the products obtained (drawback) shall be reduced to 0,2 % on 1 January 1987 and abolished on 1 January 1988;
- (b) the *ad valorem* charge of 0,9 % applied to goods imported for home use shall be reduced to 0,6 % on 1 January 1989, reduced to 0,3 % on 1 January 1990 and abolished on 1 January 1991.

2. The Portuguese Republic shall progressively abolish for liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances, falling within subheading 17.04 A of the Common Customs Tariff, the fiscal element of Esc 5 per kilogram in accordance with the timetable laid down in Article 9.

Article 12

1. The variable component which the Portuguese Republic may apply in accordance with Article 1 of Protocol No 2 to the Agreement to certain products listed in Table I of that Protocol, originating in Austria, shall be adjusted by the compensatory amount applied in trade between the Community as constituted on 31 December 1985 and Portugal.

2. For the products listed in Table I of Protocol No 2 to the Agreement, the Portuguese Republic shall abolish, in accordance with the timetable laid down in Article 9, the difference between:

— the basic duty to be applied by Portugal in accordance with Article 10,

and

— the duty (other than the variable component) indicated in the last column of Table I of Protocol No 2.

3. In all cases where a minimum duty (fixed component) is applied in respect of the Community, as indicated in Annex VI, the same minimum duty shall be applied to Austria if the calculation resulting from the breakdown in respect of Austria results in a level of duty lower than the minimum duty applied in respect of the Community.

4. For the products listed in Table II of Protocol No 2 to the Agreement, the Republic of Austria shall abolish, in accordance with the timetable laid down in Article 9, the difference between:

— the customs duties actually applied by the Republic of Austria on 1 January 1985,

and

— the duty (other than the variable component) indicated in the last column of Table II of Protocol No 2.

5. However, regarding the products listed in Annex VII, with respect to Austria, and the products listed in Annex VIII, with respect to Portugal, the Republic of Austria and the Portuguese Republic will reintroduce the duties indicated in the Annexes against each product on 1 March 1986.

Article 13

If the Portuguese Republic suspends in whole or in part the levying of customs duties and/or charges referred to in Article 11 on products imported from the Community as constituted on 31 December 1985, it shall also suspend or reduce, by the same percentage, those duties and/or charges applicable to products originating in Austria.

Article 14

1. The Portuguese Republic will maintain until 31 December 1987 quantitative restrictions on imports of motor vehicles within the limits of a system of import quotas.

2. As from 1 March 1986, the Portuguese Republic shall open annual import quotas for completely built up (CBU) motor vehicles of a gross weight exceeding 3 500 kilograms originating in Austria in accordance with the following provisions:

— 200 units in 1986,

— 230 units in 1987.

These quotas shall also be opened for imports originating in Sweden.

3. If the Portuguese Republic liberalizes imports of the motor vehicles concerned coming from the Community as constituted on 31 December 1985, or increases a quota beyond the level of that applicable to the Community as constituted on the abovementioned date, it shall also liberalize the imports in question originating in Austria or increase the quota for that country proportionately.

Article 15

The Portuguese Republic shall abolish the discriminating variation existing between the rate of reimbursement by the social security institutions for pharmaceutical products imported from Austria in three equal, annual stages to take place on the following dates:

— 1 January 1987,

— 1 January 1988,

— 1 January 1989.

TITLE IV

General and final provisions

Article 16

The Joint Committee shall make any amendments which may be necessary to the origin rules consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the European Communities.

Article 17

The Annexes to this Protocol form an integral part thereof. This Protocol forms an integral part of the Agreement.

procedures necessary to this end have been completed. After that date, the Protocol shall enter into force on the first day of the second month following such notification.

Article 18

This Protocol shall be approved by the Contracting Parties in accordance with their own procedures. It shall enter into force on 1 March 1986, provided that the Contracting Parties have notified each other before that date that the

Article 19

This Protocol is drawn up in duplicate, in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese and Spanish languages, each of these texts being equally authentic.

Hecho en Bruselas, el catorce de julio de mil novecientos ochenta y seis.

Udfærdiget i Bruxelles, den fjortende juli nitten hundrede og seksogfirs.

Geschehen zu Brüssel am vierzehnten Juli neunzehnhundertsechszundachtzig.

Έγινε στις Βρυξέλλες, στις δεκατέσσερις Ιουλίου χίλια εννιακόσια ογδόντα έξι.

Done at Brussels on the fourteenth day of July in the year one thousand nine hundred and eighty-six.

Fait à Bruxelles, le quatorze juillet mil neuf cent quatre-vingt-six.

Fatto a Bruxelles, addì quattordici luglio millenovecentottantasei.

Gedaan te Brussel, de veertiende juli negentienhonderd zesentachtig.

Feito em Bruxelas, em catorze de Julho de mil novecentos e oitenta e seis.

Por la Comunidad Económica Europea

For Det europæiske økonomiske Fællesskab

Für die Europäische Wirtschaftsgemeinschaft

Για την Ευρωπαϊκή Οικονομική Κοινότητα

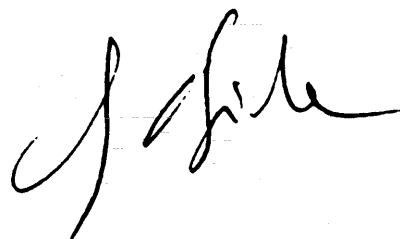
For the European Economic Community

Pour la Communauté économique européenne

Per la Comunità economica europea

Voor de Europese Economische Gemeenschap

Pela Comunidade Económica Europeia



Por la República de Austria

For republikken Østrig

Für die Republik Österreich

Για την Αυστριακή Δημοκρατία

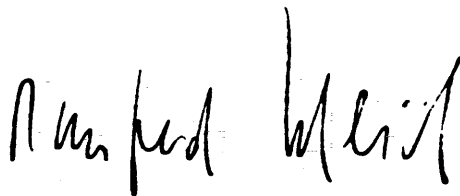
For the Republic of Austria

Pour la république d'Autriche

Per la Repubblica d'Austria

Voor de Republiek Oostenrijk

Pela República da Áustria



ANNEX I

SPANISH BASIC DUTY (FIXED COMPONENT) ON 1 JANUARY 1986 ⁽¹⁾

CCT heading No	Description	Basic duty (fixed component)
17.04	Sugar confectionery, not containing cocoa: B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose): I. Less than 60 % II. 60 % or more C. White chocolate D. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing by weight of sucrose (including invert sugar expressed as sucrose): 1. 5 % or more but less than 30 % 2. 30 % or more but less than 40 % 3. 40 % or more but less than 50 %: aa) Containing no starch bb) Other 4. 50 % or more but less than 60 % 5. 60 % or more but less than 70 % 6. 70 % or more but less than 80 % 7. 80 % or more but less than 90 % 8. 90 % or more II. Other: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing by weight of sucrose (including invert sugar expressed as sucrose):	9,30 + vc 7,74 + vc 0 + vc 11,67 + vc 17,51 + vc 14,93 + vc 11,06 + vc 10,23 + vc 8,29 + vc 5,94 + vc 6,49 + vc 3,91 + vc 4,59 + vc 0 + vc

⁽¹⁾ On 1 March 1986 these duties will be subject to the first reduction of 10 % provided for in Article 3 of the Additional Protocol.

CCT heading No	Description	Basic duty (fixed component)
17.04 (cont'd)	D. II. b) 1. 5 % or more but less than 30 % 2. 30 % or more but less than 50 % 3. 50 % or more but less than 70 % 4. 70 % or more	5,81 + vc 0 + vc 0 + vc 6,00 + vc
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose: I. Less than 65 % II. 65 % or more but less than 80 % III. 80 % or more B. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % by weight of such fats II. Containing by weight of milkfats: a) 3 % or more but less than 7 % b) 7 % or more C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa: I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) II. Other: a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose): 1. Less than 50 % 2. 50 % or more b) Containing by weight of milkfats: 1. 1,5 % or more but less than 3 % 2. 3 % or more but less than 4,5 % 3. 4,5 % more but less than 6 % 4. 6 % or more	10,06 + vc 0 + vc 0 + vc 0 + vc 0 + vc 3,91 + vc 14,6 + vc 9,75 + vc 3,44 + vc 4,55 + vc 3,01 + vc 0 + vc

CCT heading No	Description	Basic duty (fixed component)
18.06 (cont'd)	D. Other:	
	I. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	a) In immediate packings of a net capacity of 500 g or less	0 + vc
	b) Other	0 + vc
	II. Containing by weight of milkfats:	
	a) 1,5 % or more but not more than 6,5 %	0 + vc
	b) More than 6,5 % but less than 26 %	0 + vc
	c) 26 % or more	0 + vc
19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:	
	A. Malt extract:	
	I. With a dry extract content of 90 % or more by weight	19,5 + vc
	II. Other	19,5 + vc
	B. Other:	
	I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose)	17,3 + vc
	II. Other:	
	a) Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	1. Containing less than 14 % by weight of starch:	
	aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	17,3 + vc
	bb) Containing by weight of sucrose (including invert sugar expressed as sucrose)	17,3 + vc
	2. Containing 14 % or more but less than 32 % by weight of starch	17,3 + vc
	3. Containing 32 % or more but less than 45 % by weight of starch	17,3 + vc
	4. Containing 45 % or more but less than 65 % weight of starch:	
	aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	17,3 + vc
	bb) Other	17,3 + vc

CCT heading No	Description	Basic duty (fixed component)
19.02 (cont'd)	B. II. a) 5. Containing 65 % or more but less than 80 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 6. Containing 80 % or more but less than 85 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 7. Containing 85 % or more by weight of starch b) Containing by weight of milkfats: 1. 1,5 % or more but less than 5 % 2. 5 % or more	17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc
19.03	Macaroni, spaghetti and similar products: A. Containing eggs B. Other: I. Containing no common wheat flour or meal II. Other	18,1 + vc 18,1 + vc 18,1 + vc
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches: — From yucca or manioc — Of potato or other starches — Other	19,2 + vc 11,4 + vc 14,3 + vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products): A. Obtained from maize B. Obtained from rice C. Other	16,8 + vc 16,8 + vc 16,8 + vc

CCT heading No	Description	Basic duty (fixed component)
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
	A. Crispbread	6,1 + vc
	B. Matzos	6,1 + vc
	C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	6,1 + vc
	D. Other, containing by weight of starch:	
	I. Less than 50 %	6,1 + vc
	II. 50 % or more	6,1 + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:	
	A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose):	
	I. Less than 30 %	10 + vc
	II. 30 % or more but less than 50 %	10 + vc
	III. 50 % or more	10 + vc
	B. Other:	
	I. Containing no starch or containing less than 5 % by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose):	
	a) Less than 70 %:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	b) 70 % or more	10 + vc
	II. Containing 5 % or more but less than 32 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	b) Containing 5 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other	10 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. II. c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other	10 + vc
	d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other	10 + vc
	III. Containing 32 % or more but less than 50 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	2. Other:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other	10 + vc
	c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other	10 + vc
	IV. Containing 50 % or more but less than 65 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	2. Other:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. IV. b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other V. Containing 65 % or more by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): — Not containing sugar or cocoa — Other b) Other	10 + vc 10 + vc 8,7 + vc 10 + vc 10 + vc
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: C. Roasted chicory and other roasted coffee substitutes: II. Other D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: II. Other	13,71 + vc 16,87 + vc
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeast: a) Dried b) Other	4,5 + vc 5 + vc
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: I. Maize II. Rice III. Other	16,8 + vc 16,8 + vc 16,8 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: I. Not stuffed, cooked: a) Dried 16,8 + vc b) Other 16,8 + vc II. Stuffed: a) Cooked 16,8 + vc b) Other 16,8 + vc C. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % weight of such fats 16,8 + vc II. Containing by weight of milkfats: a) 3 % or more but less than 7 % 16,8 + vc b) 7 % or more 16,8 + vc D. Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghurt: a) In powder form, containing by weight of milkfats: 1. Less than 1,5 % 16,8 + vc 2. 1,5 % or more 16,8 + vc b) Other, containing by weight of milkfats: 1. Less than 1,5 % 16,8 + vc 2. 1,5 % or more but less than 4 % 16,8 + vc 3. 4 % or more 16,8 + vc II. Other, containing by weight of milkfats: a) Less than 1,5 % and containing by weight of milk proteins (nitrogen content $\times 6,38$): 1. Less than 40 % 16,8 + vc 2. 40 % or more but less than 55 % 16,8 + vc 3. 55 % or more but less than 70 % 16,8 + vc 4. 70 % or more 16,8 + vc b) 1,5 % or more 16,8 + vc E. Cheese fondues 16,8 + vc	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch: — Non-alcoholic compound preparations (known as 'concentrated extracts') for the manufacture of beverages 9,8 + vc — Mixtures of plants for the manufacture of beverages 1,3 + vc — Protein hydrolysates and protein concentrates 0,4 + vc — Texturized proteins 0,7 + vc — Other 16,8 + vc 2. Containing by weight of starch: - aa) 5 % or more but less than 32 % 16,8 + vc - bb) 32 % or more but less than 45 % 16,8 + vc - cc) 45 % or more 16,8 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: - aa) 5 % or more but less than 32 % 16,8 + vc - bb) 32 % or more but less than 45 % 16,8 + vc - cc) 45 % or more 16,8 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: - aa) 5 % or more but less than 32 % 16,8 + vc - bb) 32 % or more but less than 45 % 16,8 + vc - cc) 45 % or more 16,8 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: - aa) 5 % or more but less than 32 % 16,8 + vc - bb) 32 % or more 16,8 + vc	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. I. e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose)	16,8 + vc
	II. Containing 1,5 % or more but less than 6 % by weight of milkfats:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Containing by weight of starch:	
	aa) 5 % or more but less than 32 %	16,8 + vc
	bb) 32 % or more but less than 45 %	16,8 + vc
	cc) 45 % or more	16,8 + vc
	b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Containing by weight of starch:	
	aa) 5 % or more but less than 32 %	16,8 + vc
	bb) 32 % or more	16,8 + vc
	c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Containing by weight of starch:	
	aa) 5 % or more but less than 32 %	16,8 + vc
	bb) 32 % or more	16,8 + vc
	d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)	16,8 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. III. Containing 6 % or more but less than 12 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 16,8 + vc bb) 32 % or more 16,8 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) 16,8 + vc IV. Containing 12 % or more but less than 18 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc c) Containing 15 % or more by weight of sucrose (including invert sugar expressed as sucrose) 16,8 + vc V. Containing 18 % or more but less than 26 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. V. a) 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose) VI. Containing 26 % or more but less than 45 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more but less than 25 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other c) Containing 25 % or more by weight of sucrose (including invert sugar expressed as sucrose) VII. Containing 45 % or more but less than 65 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other VIII. Containing 65 % or more but less than 85 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % weight of sucrose (including invert sugar expressed as sucrose) b) Other IX. Containing 85 % or more by weight of milkfats	16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: B. Other, containing by weight of milkfats:	

CCT heading No	Description	Basic duty (fixed component)
22.02 (cont'd)	B. I. Less than 0,2 %	0 + vc
	II. 0,2 % or more but less than 2 %	0 + vc
	III. 2 % or more	0 + vc
29.04	Acrylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	C. Polyhydric alcohols:	
	II. D-Mannitol (mannitol)	0 + vc
	III. D-Glucitol (sorbitol):	
	a) In aqueous solution:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	8,7 + vc
	2. Other	0 + vc
	b) Other:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	8,7 + vc
	2. Other	0 + vc
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues:	
	A. Dextrins; soluble or roasted starches	15,88 + vc
	B. Glues made from dextrin or from starch, containing by weight of those materials:	
	I. Less than 25 %	25,74 + vc
	II. 25 % or more but less than 55 %	24,4 + vc
	III. 55 % or more but less than 80 %	21,3 + vc
	IV. 80 % or more	10,94 + vc
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:	
	A. Prepared glazings and prepared dressings:	
	I. With a basis of amylaceous substances, containing by weight of those substances:	
	a) Less than 55 %	11,32 + vc
	b) 55 % or more but less than 70 %	6,87 + vc
	c) 70 % or more but less than 83 %	3,24 + vc
	d) 83 % or more	0 + vc

CCT heading No	Description	Basic duty (fixed component)
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III: I. In aqueous solution: a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other II. Other a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other	10,8 + vc 10,8 + vc 10,8 + vc 10,8 + vc

ANNEX II

BASIC QUOTAS FOR PRODUCTS SUBJECT TO QUANTITATIVE RESTRICTIONS ON
IMPORTS INTO SPAIN UNTIL 31 DECEMBER 1988

Quota No	CCT heading No	Description	Basic quota
1	85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus: radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras: III. Receivers, whether or not incorporating sound recorders or reproducers: b) Other: ex 2. Other: — Colour television receivers, the diagonal measurement of the screen of which is: — From more than 42 cm up to and including 52 cm — More than 52 cm	650 units
2	87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys: ex B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled: — With an engine of a cylinder capacity of 4 000 cm³ or less	40 units

ANNEX III

BASIC QUOTAS FOR PRODUCTS SUBJECT TO QUANTITATIVE RESTRICTIONS ON IMPORTS
INTO SPAIN UNTIL 31 DECEMBER 1989

Quota No	CCT heading No	Description	Basic quota
1	25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	1 200 tonnes
2	29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	420 tonnes
		B. Nitrated and nitrosated derivatives:	
		ex I. Trinitrotoluenes and dinitronaphtalenes:	
		— Trinitrotoluenes	
	36.01	Propellent powders	
	36.02	Prepared explosives, other than propellent powders	
	ex 36.04	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators:	
		— Other than electrical detonators	
	36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	
	36.06	Matches (excluding Bengal matches)	
3	39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):	150 tonnes
		C. Other:	
		I. Polyethylene:	
		ex b) in other forms:	
		— Waste and scrap	
		ex II. Polytetrahaloethylenes:	
		— Waste and scrap	
		ex III. Polysulphohaloethylenes:	
		— Waste and scrap	
		ex IV. Polypropylene:	
		— Waste and scrap	
		ex V. Polyisobutylene:	
		— Waste and scrap	

Quota No	CCT heading No	Description	Basic quota
3 (cont'd)	39.02 (cont'd)	C. VI. Polystyrene and copolymers of styrene: ex b) In other forms: — Waste and scrap VII. Polyvinyl chloride: ex b) In other forms: — Waste and scrap ex VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride: — Waste and scrap ex IX. Polyvinylacetate: — Waste and scrap ex X. Copolymers of vinyl chloride with vinyl acetate: — Waste and scrap ex XI. Polyvinyl alcohols, acetals and ethers: — Waste and scrap ex XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers: — Waste and scrap ex XIII. Coumarone resins, indene resins and coumarone-indene resins: — Waste and scrap XIV. Other polymerization or copolymerization products: ex b) In other forms: — Waste and scrap	
4	39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06: B. Other: I. Of regenerated cellulose III. Of hardened proteins V. Of other materials: a) Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12 c) Corset busks and similar supports for articles of apparel or clothing accessories ex d) Other: — Excluding airtight clothing affording protection against radiation or radioactive contamination, not combined with breathing apparatus	320 000 ECU

Quota No	CCT heading No	Description	Basic quota
5	ex 58.01 58.02	Carpets, carpeting and rugs, knotted (made up or not), other than handmade Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamante' rugs and the like (made up or not): A. Carpets, carpeting, rugs, mats and matting	10 tonnes
6	ex 58.04 58.09 60.01	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05): — Of cotton Tulle and other net fabrics (but not including woven knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs: B. Lace: ex I. Hand-made: — Other than lace made from cotton, wool and man-made textile fibres II. Mechanically made Knitted or crocheted fabric, not elastic nor rubberized: C. Of other textile materials: I. Of cotton	5,5 tonnes
7	60.04	Under garments, knitted or crocheted, not elastic or rubberized: A. Babies' garments; girls' garments up to and including commercial size 86: I. T-shirts: a) Of cotton II. Lightweight fine knit roll, polo or turtle necked jumpers and pullovers: a) Of cotton III. Other: b) Of cotton B. Other: I. T-shirts: a) Of cotton II. Lightweight fine knit roll, polo or turtle necked jumpers and pullovers: a) Of cotton IV. Other: d) Of cotton	2 tonnes

Quota No	CCT heading No	Description	Basic quota
7 (cont'd)	60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized: A. Outer garments and clothing accessories: II. Other: ex a) Outer garments of knitted or crocheted textile fabrics of heading No 59.08: — Of cotton b) Other: 1. Babies' garments, girls' garments up to and including commercial size 86: cc) Of cotton 2. Bathing costumes and trunks: bb) Of cotton 3. Track suits: bb) Of cotton 4. Other outer garments: aa) Blouses and shirt-blouses for women, girls and infants: 55. Of cotton bb) Jerseys, pullovers, slipovers, waistcoats, twinsets, cardigans, bed jackets and jumpers (other than jackets referred to under subheading 60.05 A II b) 4 hh): 11. Men's and boys': eee) Of cotton 22. Women's, girls' and infants': fff) Of cotton cc) Dresses: 44. Of cotton dd) Skirts, including divided skirts: 33. Of cotton ee) Trousers: ex 33. Of other textile materials: — Of cotton ff) Suits and coordinate suits (excluding ski suits) for men and boys: ex 22. Of other textile materials: — Of cotton gg) Suits and coordinate suits (excluding ski suits), and costumes, for women, girls and infants: 44. Of cotton hh) Coats, jackets (excluding anoraks, windcheaters, waister jackets and the like) and blazers: 44. Of cotton ijij) Anoraks, windcheaters, waister jackets and the like: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton	

Quota No	CCT heading No	Description	Basic quota
7 (cont'd)	60.05 (cont'd)	A. II. b) 4. kk) Ski suits consisting of two or three pieces: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton ll) Other outer garments: 44. Of cotton 5. Clothing accessories: ex cc) Of other textile materials: — Of cotton B. Other: ex III. Of other textile materials: — Of cotton	
8	61.01	Men's and boys' outer garments: A. Garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158; garments of textile fabric of heading No 59.08, 59.11 or 59.12: II. Other: ex a) Coats: — Of cotton ex b) Other: — Of cotton B. Other: I. Industrial and occupational clothing: a) Overalls, including boiler suits and bibs and braces: 1. Of cotton b) Other: 1. Of cotton II. Swimwear: ex b) Of other textile materials: — Of cotton III. Bath robes, dressing gowns, smoking jackets and similar indoor wear: b) Of cotton IV. Parkas, anoraks, windcheaters, waister jackets and the like: b) Of cotton	15 tonnes

Quota No	CCT heading No	Description	Basic quota
8 (cont'd)	61.01 (cont'd)	B. V. Other: a) Jackets (excluding waister jackets) and blazers: 3. Of cotton b) Overcoats, raincoats and other coats; cloaks and capes: 3. Of cotton c) Suits and coordinate suits (excluding ski suits): 3. Of cotton d) Shorts: 3. Of cotton e) Trousers: 3. Of cotton f) Ski suits consisting of two or three pieces: ex 1. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton g) Other garments: 3. Of cotton	
	61.02	Women's, girls' and infants' outer garments: A. Babies' garments; girls' garments up to and including commercial size 86; garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158: I. Babies' garments; girls' garments up to and including commercial size 86: a) Of cotton B. Other: I. Garments of textile fabric of heading No 59.08, 59.11 or 59.12: ex a) Coats: — Of cotton ex b) Other: — Of cotton II. Other: a) Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use): 1. Of cotton b) Swimwear: ex 2. Of other textile materials: — Of cotton c) Bath robes, dressing gowns, bed jackets and similar indoor wear: 2. Of cotton	

Quota No	CCT heading No	Description	Basic quota
8 (cont'd)	61.02 (cont'd)	B. II. d) Parkas, anoraks, windcheaters, waister jackets and the like: 2. Of cotton e) Other: 1. Jackets (excluding waister jackets) and blazers: cc) Of cotton 2. Coats and raincoats, cloaks and capes: cc) Of cotton 3. Suits and coordinate suits (excluding ski suits), and costumes: cc) Of cotton 4. Dresses: ee) Of cotton 5. Skirts, including divided skirts: cc) Of cotton 6. Trousers: cc) Of cotton 7. Blouses and shirt-blouses: cc) Of cotton 8. Ski suits consisting of two or three pieces: ex aa) Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton 9. Other garments: cc) Of cotton	
9	61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs: A. Shirts: II. Of cotton B. Pyjamas: II. Of cotton C. Other: II. Of cotton	200 kg
	61.04	Women's, girls' and infants' undergarments: A. Babies' garments; girls' garments up to and including commercial size 86: I. Of cotton	

Quota No	CCT heading No	Description	Basic quota
9 (cont'd)	61.04 (cont'd)	B. Other: I. Pyjamas and nightdresses b) Of cotton II. Other: b) Of cotton	
10	84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles: A. Sewing machines; furniture specially designed for sewing machines: I. Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor: a) Sewing machines having a value (not including frames, tables of furniture) of more than 65 ECU b) Other	200 units
11	85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras: III. Receivers, whether or not incorporating sound recorders or reproducers: b) Other: ex 2. Other: — Colour television receivers, the diagonal measurement of the screen of which is 42 cm or less	100 units
12	87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys: A. Agricultural walking tractors, with either a spark ignition or a compression ignition engine	10 units
13	93.02	Revolvers and pistols, being firearms:	1 000 000 ECU
	93.04	Other firearms, including Very pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:	

Quota No	CCT heading No	Description	Basic quota
13 (cont'd)	93.04 (cont'd)	ex A. Sporting and target-shooting guns, rifles and carbines: — Excluding single-barrelled, rifled sporting and target-shooting guns and carbines, and other than ring firing, of a unit value greater than 200 ECU	
	93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	
	93.06	Parts of arms, including gun barrel blanks, but not including parts of sidearms	
14	93.07	Bombs, grenades torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition	30 tonnes

ANNEX IV

PORTUGUESE BASIC DUTY (FIXED COMPONENT) ON 1 JANUARY 1986 ⁽¹⁾

CCT heading No	Description	Basic duty (fixed component)
17.04	Sugar confectionery, not containing cocoa:	
	B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):	
	I. Less than 60 %	55,42 + vc
	II. 60 % or more	54,31 + vc
	C. White chocolate	54,08 + vc
	D. Other:	
	I. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	57,24 + vc
	b) Containing by weight of sucrose (including invert sugar expressed as sucrose):	
	1. 5 % or more but less than 30 %	62,26 + vc
	2. 30 % or more but less than 40 %	53,35 + vc
	3. 40 % or more but less than 50 %:	
	aa) Containing no starch	59,20 + vc
	bb) Other	56,71 + vc
	4. 50 % or more but less than 60 %	44,65 + vc
	5. 60 % or more but less than 70 %	51,90 + vc
	6. 70 % or more but less than 80 %	52,74 + vc
	7. 80 % or more but less than 90 %	36,46 + vc
	8. 90 % or more	58,13 + vc
	II. Other:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	35,05 + vc
	b) Containing by weight of sucrose (including invert sugar expressed as sucrose):	

⁽¹⁾ On 1 March 1986 these duties will be subject to the first reduction of 10 % provided for in Article 9 of the Additional Protocol.

CCT heading No	Description	Basic duty (fixed component)
17.04 (cont'd)	D. II. b) 1. 5 % or more but less than 30 % 2. 30 % or more but less than 50 % 3. 50 % or more but less than 70 % 4. 70 % or more	46,08 + vc 47,71 + vc 39,08 + vc 44,80 + vc
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose: I. Less than 65 % II. 65 % or more but less than 80 % III. 80 % or more B. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % by weight of such fats II. Containing by weight of milkfats: a) 3 % or more but less than 7 % b) 7 % or more C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa: I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) II. Other: a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose): 1. Less than 50 % 2. 50 % or more b) Containing by weight of milkfats: 1. 1,5 % or more but less than 3 % 2. 3 % or more but less than 4,5 % 3. 4,5 % or more but less than 6 % 4. 6 % or more	14,00 + vc 14,00 + vc 14,00 + vc 0 + vc 0 + vc 0 + vc 14,00 + vc 1,44 + vc 14,00 + vc 14,00 + vc 14,00 + vc 14,00 + vc

CCT heading No	Description	Basic duty (fixed component)
18.06 (cont'd)	D. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) In immediate packings of a net capacity of 500 g or less b) Other II. Containing by weight of milkfats: a) 1,5 % or more but not more than 6,5 % b) More than 6,5 % but less than 26 % c) 26 % or more	14,00 + vc 14,00 + vc 14,00 + vc 14,00 + vc 0 + vc
19.02	Malt extract, preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa: A. Malt extract: I. With a dry extract content of 90 % or more by weight II. Other B. Other: I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose) II. Other: a) Containing no milkfats or containing less than 1,5 % by weight of such fats: 1. Containing less than 14 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Containing by weight of sucrose (including invert sugar expressed as sucrose) 2. Containing 14 % or more but less than 32 % by weight of starch 3. Containing 32 % or more but less than 45 % by weight of starch 4. Containing 45 % or more but less than 65 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other	11,00 + vc 11,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc

CCT heading No	Description	Basic duty (fixed component)
19.02 (cont'd)	B. II. a) 5. Containing 65 % or more but less than 80 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 6. Containing 80 % or more but less than 85 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 7. Containing 85 % or more by weight of starch b) Containing by weight of milkfats: 1. 1,5 % or more but less than 5 % 2. 5 % or more	12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc
19.03	Macaroni, spaghetti and similar products: A. Containing eggs B. Other: I. Containing no common wheat flour or meal II. Other	35,00 + vc 35,00 + vc 35,00 + vc
19.04	Tapioca and sago, tapioca and sago substitutes obtained from potato or other starches	0 + vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products): A. Obtained from maize B. Obtained from rice C. Other	38,87 + vc 0 + vc 0 + vc

CCT heading No	Description	Basic duty (fixed component)
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: A. Crispbread B. Matzos C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products D. Other, containing by weight of starch: I. Less than 50 % II. 50 % or more	0 + vc 0 + vc 0 + vc 35,00 + vc 0 + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose): I. Less than 30 % II. 30 % or more but less than 50 % III. 50 % or more B. Other: I. Containing no starch or containing less than 5 % by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose): a) Less than 70 % b) 70 % or more II. Containing 5 % or more but less than 32 % by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing 5 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other	57,93 + vc 56,85 + vc 52,09 + vc 54,40 + vc 45,93 + vc 63,97 + vc 56,02 + vc 44,82 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. II. c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	54,45 + vc
	2. Other	43,26 + vc
	d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	52,09 + vc
	2. Other	40,89 + vc
	III. Containing 32 % or more but less than 50 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	48,81 + vc
	2. Other	35,00 + vc
	b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	54,42 + vc
	2. Other	43,83 + vc
	c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	50,70 + vc
	2. Other	42,65 + vc
	IV. Containing 50 % or more but less than 65 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	49,63 + vc
	2. Other	40,51 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. IV. b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	48,76 + vc
	2. Other	37,38 + vc
	V. Containing 65 % or more by weight of starch:	
	a). Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	46,59 + vc
	b). Other	46,71 + vc
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	
	C. Roasted chicory and other roasted coffee substitutes:	
	II. Other	11,00 + vc
	D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	
	II. Other	0 + vc
21.06	Natural yeasts (active or inactive); prepared baking powders:	
	A. Active natural yeasts:	
	II. Bakers' yeast:	
	a) Dried	0 + vc
	b) Other	4,18 + vc
21.07	Food preparations not elsewhere specified or included:	
	A. Cereals in grain or ear form, pre-cooked or otherwise prepared:	
	I. Maize	0 + vc
	II. Rice	11,00 + vc
	III. Other	0 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: I. Not stuffed, cooked: a) Dried 45,20 + vc b) Other 45,92 + vc II. Stuffed: a) Cooked 56,46 + vc b) Other 39,90 + vc C. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % weight of such fats 11,00 + vc II. Containing by weight of milkfats: a) 3 % or more but less than 7 % 0 + vc b) 7 % or more 0 + vc D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghourt: a) In powder form, containing by weight of milkfats: 1. Less than 1,5 % 0 + vc 2. 1,5 % or more 0 + vc b) Other, containing by weight of milkfats: 1. Less than 1,5 % 2,34 + vc 2. 1,5 % or more but less than 4 % 0 + vc 3. 4 % or more 0 + vc II. Other, containing by weight of milkfats: a) Less than 1,5 % and containing by weight of milk proteins (nitrogen content $\times 6,38$): 1. Less than 40 % 0 + vc 2. 40 % or more but less than 55 % 0 + vc 3. 55 % or more but less than 70 % 0 + vc 4. 70 % or more 0 + vc b) 1,5 % or more 0 + vc E. Cheese fondues 0 + vc	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing by weight of starch: aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: aa) 5 % or more but less than 32 % bb) 32 % or more	61,36 + vc 59,67 + vc 50,60 + vc 62,72 + vc 59,16 + vc 18,00 + vc 46,37 + vc 61,67 + vc 53,95 + vc 52,38 + vc 50,11 + vc 55,24 + vc 60,01 + vc 53,64 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. I. e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 50,14 + vc 2. Other 54,37 + vc f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose) 50,67 + vc II. Containing 1,5 % or more but less than 6 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 46,82 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 35,00 + vc bb) 32 % or more but less than 45 % 35,00 + vc cc) 45 % or more 35,00 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 35,00 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 35,00 + vc bb) 32 % or more 35,00 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % weight of starch 39,57 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 39,01 + vc bb) 32 % or more 35,00 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 42,57 + vc 2. Other 35,00 + vc e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) 42,26 + vc	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. III. Containing 6 % or more but less than 12 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 36,47 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 52,79 + vc bb) 32 % or more 36,00 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 36,07 + vc 2. Other 35,00 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 35,00 + vc 2. Other 35,00 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 43,64 + vc 2. Other 35,00 + vc e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) 35,00 + vc IV. Containing 12 % or more but less than 18 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 45,22 + vc 2. Other 43,89 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 49,02 + vc 2. Other 35,00 + vc c) Containing 15 % or more by weight of sucrose (including invert sugar expressed as sucrose) 35,00 + vc V. Containing 18 % or more but less than 26 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. V. a) 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose) VI. Containing 26 % or more but less than 45 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more but less than 25 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other c) Containing 25 % or more by weight of sucrose (including invert sugar expressed as sucrose) VII. Containing 45 % or more but less than 65 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other VIII. Containing 65 % or more but less than 85 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % weight of sucrose (including invert sugar expressed as sucrose) b) Other IX. Containing 85 % or more by weight of milkfats	35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: B. Other, containing by weight of milkfats:	

CCT heading No	Description	Basic duty (fixed component)
22.02 (cont'd)	B. I. Less than 0,2 %	0 + vc
	II. 0,2 % or more but less than 2 %	0 + vc
	III. 2 % or more	0 + vc
29.04	Acrylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	C. Polyhydric alcohols:	
	II. D-Mannitol (mannitol)	0 + vc
	III. D-Glucitol (sorbitol):	
	a) In aqueous solution:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 + vc
	2. Other	0 + vc
	b) Other:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 + vc
	2. Other	0 + vc
35.05	Dextrins; and dextrin glues; soluble or roasted starches; starch glues:	
	A. Dextrins; soluble or roasted starches	0 + vc
	B. Glues made from dextrin or from starch, containing by weight of those materials:	
	ex I. Less than 25 %:	
	— Starch glues	12,00 + vc
	— Other	0 + vc
	ex II. 25 % or more but less than 55 %:	
	— Starch glues	12,00 + vc
	— Other	0 + vc
	ex III. 55 % or more but less than 80 %:	
	— Starch glues	12,00 + vc
	— Other	0 + vc
	ex IV. 80 % or more:	
	— Starch glues	12,00 + vc
	— Other	0 + vc
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:	
	A. Prepared glazings and prepared dressings:	
	I. With a basis of amylaceous substances, containing by weight of those substances:	
	a) Less than 55 %	0 + vc
	b) 55 % or more but less than 70 %	0 + vc
	c) 70 % or more but less than 83 %	0 + vc
	d) 83 % or more	0 + vc

CCT heading No	Description	Basic duty (fixed component)
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III: I. In aqueous solution: a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other II. Other: a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other	0 + vc 0 + vc 0 + vc 0 + vc

ANNEX V

DEFINITION OF PORTUGUESE BASIC DUTIES FOR CERTAIN PRODUCTS

For the products mentioned below, the basic duties on which the Portuguese Republic shall effect the successive reductions provided for in Article 9 shall be those indicated opposite each of them:

CCT heading No	Description	Basic duty (%)
ex 34.02	Organic surface-active agents, surface-active preparations, and washing preparations, whether or not containing soap:	
	— Sodium dodecan-1-yl sulphate	20
	— Triethanolamine dodecan-1-yl sulphate	20
	— Sulphonic acid, sodium alkylbenzenesulphonate and ammonium alkylbenzenesulphonate	20
	— Mixtures and preparations of sodium sulphate, dodecan-1-yl and triethanolamine sulphate	20
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
	Q. Foundry core binders based on synthetic resins	20
	ex X. Other:	
	— Refractory coatings of a kind used in foundries to improve the surface of cast-iron pieces	20
	— Anti-sealing and similar preparations for boilers and for treatment of industrial refrigeration water	20
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):	
	C. Other:	
	II. Aminoplasts:	
	ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter:	
	— Urea, resins, modified with furfuryl alcohol, in etherified solutions, used in foundries	20
	III. Alkyds and other polyesters:	
	ex b) Other:	
	— Saturated poly(ethylene terephthalate), other than black polymers, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter, prepared for moulding or extrusion	20
	— Powdered, containing additives and pigments, used for thermosetting coatings or paints	20
	ex VII. Other:	
	— Epoxy (ethoxyline) resins, powdered, containing additives and pigments, used for thermosetting coatings or paints	20

CCT heading No	Description	Basic duty (%)
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: VII. Polyvinylchloride: ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: — In microsuspension ex X. Copolymers of vinyl chloride with vinyl acetate: — Preparations for the moulding of gramophone records	20 20
40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions): articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread, rings and discs): ex B. Other: — Patches for repairing tubes or tyres	20
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber: ex A. Vulcanized rubber thread and cord, whether or not textile covered: — Thread, uncovered, of round cross-section	20
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets: ex D. Other: — Flocked paper and paperboard	10
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: ex A. Synthetic textile fibres: — Of polyesters, with a length of less than 65 mm and tenacity of more than 53 cN/tex	16
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated: ex B. Other: — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, flocked — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, weighing not less than 17 g per m² and not more than 80 g per m²	10 20
ex 59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials: — Unimpregnated, flocked with polyvinyl chloride — Unimpregnated, other than textile-faced flocked with preparations of cellulose derivatives or of other artificial plastic materials with the exception of polyurethane	10 10

CCT heading No	Description	Basic duty (%)
ex 59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:	
	— Flocked	10
ex 70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked:	
	— Float glass, not being wired glass, other than ground but not further worked, more than 2 mm and not more than 10 mm in thickness	16
70.08	Safety glass consisting of toughened or laminated glass, shaped or not:	
	ex B. Other:	
	— Laminated glass for vehicles or boats	20
ex 70.13	Glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:	
	— Of soda glass gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass	10
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, or iron or steel:	
	B. Other:	
	ex II. Other:	
	— Bathtubs, of sheets or plates of iron or steel not more than 3 mm in thickness, enamelled	20
74.03	Wroughts bars, rods, angles, shapes and sections, of copper; copper wire:	
	ex B. Other:	
	— Bars and rods of round cross-section, of unalloyed copper, coiled	20
	— Wire of round cross-section, of unalloyed copper	20
ex 83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like and parts of such frames, of base metal keys for any of the foregoing articles, of base metal; keys for any of the foregoing articles, of base metal:	
	— Lock cases, cylinders and springs, carriers and cams, obtained by sintering	20
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices, liquid elevators of bucket, chain, screw, band and similar kinds:	
	B. Other pumps:	
	II. Other:	
	ex-a) Pumps:	
	— Centrifugal pumps submersible, other than metering pumps	20

CCT heading No	Description	Basic duty (%)
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air: ex B. Other: — Other than parts	20
84.15	Refrigerators and refrigerating equipment (electrical and other): C. Other: ex I. Refrigerators of a capacity of more than 340 litres: — Weighing more than 200 kg each, excluding parts ex II. Other: — Refrigerators and deep-freeze storage units of the chest or cabinet type, weighing not more than 200 kg each, excluding parts	15 15
ex 84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight-operated counting and checking machines; weighing machine weights of all kinds: — Electronic hopper scales or scales for discharging a pre-determined weight of material into a bag or container and other electronic instruments weighing out a constant amount, programmable, excluding parts — Electronic machines for weighing and labelling pre-packed products, excluding parts — Electronic weighbridges with capacities over 5 000 kg, excluding parts — Electronic shop scales with digital display, excluding parts — Electronic weighing machines and platforms, with digital display, other than personal weighing scales, excluding parts	20 20 20 20 20
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles: A. Sewing machines; furniture specially designed for sewing machines: ex III. Parts; furniture specially designed for sewing machines: — Sewing machine parts, obtained by sintering	20
ex 84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery): — Press-cutters for hides, skins, furskins, or leather excluding parts	20
84.53	Automatic data-processing machines and units thereof: magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included: ex B. Other: — Integrated operational digital units comprising, as a set, at least one central unit and one input and output unit, for use in industrial systems for production and distribution and use of electrical energy — Modulator/demodulator (modem) units for data transmission	20 20

CCT heading No	Description	Basic duty (%)
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter: E. Other: ex II. Other machines and mechanical appliances: — Injection moulding machines, extrusion moulding machines, grinders and blow moulding machines, for the rubber and artificial plastics industry	20
ex 84.62	Ball, roller or needle roller bearings: — Rings for bearings, obtained by sintering, intended for cycles	20
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings: B. Other: ex II. Other: — Plain shaft bearings, obtained by sintering: — Weighing not more than 500 g each — For gears, self-lubricating, of bronze or iron	20 20
85.01	Electrical goods of the following descriptions; generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors: B. Other machines and apparatus I. Generators, motors, (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters: ex b) Other: — Generating sets with internal combustion engines, of an output of not more than 750 kVA, including sets whose performance is not expressed in kW or kVA, weighing more than 100 kg each — AC generators, weighing more than 100 kg each and of an output of not more than 750 kVA — DC motors and generators, weighing more than 100 kg each, excluding motors and other generators whose performance is not expressed in kW or kVA — Rotary converters, weighing more than 100 kg each ex II. Transformers, static converters, rectifiers and rectifying apparatus; inductors: — Static converters, weighing more than 100 kg each, and rectifiers and rectifying apparatus, other than specially designed for welding — Three-phase transformers, without liquid dielectric, of an output of not less than 50 kVA and not more than 2 500 kVA	20 20 20 20 20 20
85.04	Electric accumulators: B. Other: ex II. Other accumulators: — Nickel-cadmium accumulators not hermetically closed	20

[illegible]

CCT heading No	Description	Basic duty (%)
85.19 (cont'd.)	ex A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits: — For industrial applications, other than apparatus for making connections in electrical circuits: — Rated at 1 000 V or more: — Make-and-break and isolating switches, including switches for breaking circuits under load rated at not less than 1 kV but less than 60 kV — Fuses rated at not less than 6 kV and up to and including 36 kV, of the HJ type — Rated at less than 1 000 V: — NH-type fuses — Switches from 63 A up to 1 000 A, three- or four-pole, double breaking ex D. Switchboard and control panels: — Fitted with apparatus and instruments: — For industrial applications other than for telecommunications and instrument applications: — Not less than 1 000 V, including removable cells with switches or circuit breakers for metal clad transformers — 1 000 V or less	20 20 20 20
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors: ex B. Other: — Wires and cables for power distribution rated at 60 kV or less, not ready for connectors to be fitted or already provided with connectors, insulated with polyethylene, excluding winding wire — copper winding wire, lacquered, varnished or enamelled, of a diameter of 0,40 mm or more but not more than 1,20 mm (class F, grade I and II)	20 20
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09): A. For the transport of persons, including vehicles designed for the transport of both passengers and goods: I. With either a spark ignition or a compression ignition engine: ex b) Other: — With four-wheel drive, a ground clearance of more than 205 mm, an unladen weight of more than 1 350 kg and less than 1 900 kg, a total laden weight of 1 950 kg or more and less than 3 600 kg, a spark ignition engine of a cylinder capacity of more than 1 560 cm³ and less than 2 900 cm³ or a compressed ignition engine of a cylinder capacity of more than 1 980 cm³ and less than 2 500 cm³ B. For the transport of goods or materials: II. Other: a) With either a spark ignition or a compression ignition engine: 1. Motor lorries with either a spark ignition engine of a cylinder capacity of 2 800 cm³ or more or a compression ignition engine of a cylinder capacity of 2 500 cm³ or more:	20

In respect of matches falling within heading No 36.06 and tinder falling within subheading ex 36.08 B of the Common Customs Tariff, coming from Austria, the basic duty shall be zero.

ANNEX VI

1. PRODUCTS FOR WHICH THE MINIMUM DUTIES (FIXED COMPONENT) ARE FIXED AT 35 % FOR IMPORTS COMING FROM THE COMMUNITY AS CONSTITUTED ON 31 DECEMBER 1985

CCT heading No	Description
17.04	Sugar confectionery, not containing cocoa : B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose) C. White chocolate D. Other
19.03	Macaroni, spaghetti and similar products
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
21.07	Food preparations not elsewhere specified or included: G. Other : I. Containing no milkfats or containing less than 1,5 % by weight of such fats: f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose) II. Containing 1,5 % or more but less than 6 % by weight of milkfats III. Containing 6 % or more but less than 12 % by weight of milkfats IV. Containing 12 % or more but less than 18 % by weight of milkfats V. Containing 18 % or more but less than 26 % by weight of milkfats VI. Containing 26 % or more but less than 45 % by weight of milkfats VII. Containing 45 % or more but less than 65 % by weight of milkfats VIII. Containing 65 % or more but less than 85 % by weight of milkfats IX. Containing 85 % or more by weight of milkfats

2. PRODUCTS FOR WHICH THE MINIMUM DUTIES (FIXED COMPONENT) ARE FIXED AT 14 % FOR IMPORTS COMING FROM THE COMMUNITY AS CONSTITUTED ON 31 DECEMBER 1985

CCT heading No	Description
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa: I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) II. Other: a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose): 2. 50 % or more b) Containing 1,5 % or more by weight of milkfats D. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats II. Containing by weight of milkfats: a) 1,5 % or more but not more than 6,5 % b) more than 6,5 % but less than 26 %

3. PRODUCTS FOR WHICH THE MINIMUM DUTIES (FIXED COMPONENT) ARE FIXED AT 12 % FOR IMPORTS COMING FROM THE COMMUNITY AS CONSTITUTED ON 31 DECEMBER 1985

CCT heading No	Description
19.02	Malt extract: preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa: B. Other
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues: ex B. Glues made from dextrin or from starch: — Starch glues

4. PRODUCTS FOR WHICH THE MINIMUM DUTIES (FIXED COMPONENT) ARE FIXED AT 11 % FOR IMPORTS COMING FROM THE COMMUNITY AS CONSTITUTED ON 31 DECEMBER 1985

CCT heading No	Description
19.02	Malt extract, preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa: A. Malt extract
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: C. Roasted chicory and other roasted coffee substitutes: II. Other
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: II. Rice B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: I. Not stuffed, cooked: ex a) Dried: — With added sugar ex b) Other: — With added sugar II. Stuffed: ex b) Other: — With added sugar C. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % by weight of such fats G. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing by weight of starch: cc) 45 % or more b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing by weight of starch: bb) 32 % or more but less than 45 % cc) 45 % or more c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing by weight of starch: bb) 32 % or more but less than 45 % cc) 45 % or more d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose) e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose)

ANNEX VII

PRODUCTS REFERRED TO IN ARTICLE 12 (5) (AUSTRIA)

Austrian Customs Tariff heading No	Description	Duties
21.04	Sauces; mixed condiments and mixed seasonings	13 % with minimum levy of 220 Austrian schillings per 100 kg
ex 21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations excluding homogenized preparations ready for consumption which, in dry extract form, contain meat or offal of more than 10 % of weight	6 % with minimum levy of 110 Austrian schillings per 100 kg
ex 21.07	Food preparations not elsewhere specified or included: — Hydrolysates of proteins; autolysates of yeast	14 % with minimum levy of 130 Austrian schillings per 100 kg
ex 38.19 C 2	Foundry core binders, excluding foundry core binders based on starch or dextrin ...	8 %
ex 38.19 L	Products of sorbitol cracking 1. In individual packages containing not more than 5 kg 2. Other	8 % 8 % 8 %
ex 39.06 C	Other high polymers, artificial resins and artificial plastic materials, excluding starch ethers and esters, water soluble: 1. Blocks, tubes, flexible tubing, sticks, rods, shapes, plates, foil, film and strips: (a) Printed or stamped (b) Other 2. In other forms: (c) Other — Dextran — Other	8 % 8 % 6 % 8 %

ANNEX VIII

PRODUCTS REFERRED TO IN ARTICLE 12 (5) (PORTUGAL)

CCT heading No	Description	Duties
17.04	Sugar confectionery, not containing cocoa:	
	A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	12 %
21.04	Sauces: mixed condiments and mixed seasonings:	
	B. Sauces with a basis of tomato purée	10 %
	C. Other:	
	— Containing tomato	10 %
	— Not specified	6 %
21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations:	
	A. Soups and broths in liquid, solid or powder form:	
	— Containing tomato	10 %
	— Other	6 %
21.06	Natural yeasts (active or inactive); prepared baking powders:	
	B. Inactive natural yeasts:	
	I. In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less	4 %
	II. Other	4 %
21.07	Food preparations not elsewhere specified or included:	
	G. Other:	
	I. Containing no milkfats or containing less than 1,5 % by weight of such fats	
	a) Containing no sucrose or containing less than 5 % kg weight of sucrose (including invert sugar expressed as sucrose):	
	ex 1. Containing no starch or containing less than 5 % by weight of starch:	
	— Hydrolysates of proteins; autolysates of yeast	6 %
22.03	Beer made from malt	10 %
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages:	
	C. Spirituous beverages:	
	ex V. Other:	
	— Containing eggs or egg yolks and/or sugar (sucrose or invert sugar), presented in containers holding:	

CCT heading No	Description	Duties
22.09 (cont'd)	C. ex V. — a) Two litres or less b) More than two litres	1 ECU/hl per % vol. alcohol + 6 ECU/hl 1 ECU/hl per % vol. alcohol
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives: ex B. Other: — Methylglucosides	8 %
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: ex A. Saturated acyclic monocarboxylic acids: — Esters of mannitol and esters of sorbitol ex B. Non-saturated acyclic monocarboxylic acids: — Esters of mannitol and esters of sorbitol	8 % 8 %
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Carboxylic acids with alcohol function: ex VIII. Other: — Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters	8 %
29.35	Heterocyclic compounds; nucleic acids ex Q. Other: — Mannitol or sorbitol anhydric compounds, excluding maltol and isomaltol	8 %
29.43	Sugars, chemically pure, other than sucrose, glucose lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos 29.39, 29.41 and 29.42: B. Other	8 %
35.01	Casein, caseinates and other casein derivatives; casein glues: A. Casein: ex II. For industrial uses other than the manufacture of foodstuffs or fodder (a): — Other than those with a water content of more than 50 % by weight III. Other B. Casein glues C. Other	3 % 12 % 11 % 8 %

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

CCT heading No	Description	Duties
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: Q. Foundry core binders based on synthetic resins ex X. Other: — Products of sorbitol cracking	8 % 8 %
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn: B. Other: ex II. Not specified: — Dextrane — Other, with the exception of linoxyn	6 % 8 %

ANNEX

TEXTILES

1. In order to follow the development of the Portuguese textile exports to Austria, the Community accepts for Portugal a system of administrative cooperation in accordance with the mechanism set out in Annex A for the products listed in Annex B.
2. This administrative cooperation will be applicable for a period of time not exceeding that during which the Portuguese Republic and the other Member States of the Community maintain such administrative cooperation amongst themselves.
3. In this context, the Community confirms that the Portuguese Republic undertakes to show understanding and flexibility in the framework of the Joint Committee should sudden and serious difficulties arise in the Austrian market.

ANNEX A

ADMINISTRATIVE COOPERATION

1. The competent Portuguese authorities shall issue a 'Declaração de Exportação' (DE) for any export of textile products of the tariff headings referred to in Annex B originating in Portugal and intended to be sent to Austria with a view to their final import.
 2. The competent Portuguese authorities shall issue certified copies of the DE, for the abovementioned products. The certificates shall comprise in particular the information which should appear in the request by an importer referred to in paragraph 4.
 3. The Commission shall notify the Republic of Austria within the first 10 days of each quarter, broken down by product, of:
 - (a) the quantities for which certified true copies of the DE have been issued during the preceding quarter;
 - (b) the exports made during the quarter preceding the period referred to in (a).
 4. Final import into Austria of products covered by the present administrative cooperation shall be subject to the submission of an import document issued or endorsed by the competent Austrian authorities. This document shall be issued or endorsed within a maximum period of five working days after the lodging of a request by any Austrian importer. This import document shall be issued or endorsed on the sight of a copy, certified by the competent Portuguese authorities, of the DE that they have issued.
- The request of the importer shall indicate:
- (a) the name and address of the importer and exporter;
 - (b) the description of the product indicating:
 - the trade designation,
 - the tariff heading of the Austrian foreign trade statistics,
 - the country of origin;

- (c) the indication of the quantity (in items) of the products referred to in Annex B;
- (d) the date or dates envisaged for import.

This paragraph shall not prevent the final import of the products in question if the quantity of the products entered from import exceeds, in total, by less than 5 %, that mentioned on the import document.

5. Where a requested import document concerns a quantity less than the quantity indicated in the certified copy of the DE, that copy shall be returned to the importer with a note on the back stating the quantity for which an import document was issued.

6. The Republic of Austria shall notify the Commission within the first 10 days of each quarter, and broken down by product, of:

- (a) the quantities for which the import documents have been issued or endorsed during the preceding quarter;
- (b) the imports made during the quarter preceding the period referred to in (a).

ANNEX B

AUSTRIAN LIST

The products subject to the administrative cooperation provided for in Annex A are:

- Shirts of cotton and man-made fibres of heading No ex 61.03.
-

COUNCIL DECISION

of 15 September 1986

on the conclusion of the Additional Protocol to the Agreement between the European Economic Community and the Republic of Finland consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community

(86/542/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the recommendation from the Commission,

Whereas it is necessary to approve the Additional Protocol to the Agreement between the European Economic Community and the Republic of Finland ⁽¹⁾ signed in Brussels on 5 October 1973, to take account of the accession of the Kingdom of Spain and the Portuguese Republic to the Community,

HAS DECIDED AS FOLLOWS:

Article 1

The Additional Protocol to the Agreement between the European Economic Community and the Republic of Finland consequent on the accession of the Kingdom of

Spain and the Portuguese Republic to the Community is hereby approved on behalf of the Community.

The text of the Protocol is attached to this Decision.

Article 2

The President of the Council shall give the notification provided for in Article 18 of the Protocol ⁽²⁾.

Article 3

This Decision shall take effect on the day following its publication in the *Official Journal of the European Communities*.

Done at Brussels, 15. September 1986.

*For the Council**The President*

G. HOWE

⁽¹⁾ OJ No L 328, 28. 11. 1973, p. 2.

⁽²⁾ The date of entry into force of the Protocol will be published in the *Official Journal of the European Communities* by the General Secretariat of the Council.

ADDITIONAL PROTOCOL

to the Agreement between the European Economic Community and the Republic of Finland consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community

THE EUROPEAN ECONOMIC COMMUNITY,

of the one part, and

THE REPUBLIC OF FINLAND,

of the other part,

HAVING REGARD to the Agreement between the European Economic Community and the Republic of Finland signed in Brussels on 5 October 1973, hereinafter called the 'Agreement',

HAVING REGARD to the accession of the Kingdom of Spain and the Portuguese Republic to the European Communities on 1 January 1986,

CONSIDERING that, on 18 December 1985, for the period 1 January 1986 to 28 February 1986, the Community and the Republic of Finland had agreed upon the arrangements applicable to trade between Finland, on the one hand, and Spain and Portugal, on the other,

HAVE DECIDED to determine by common accord the adjustments and transitional measures to the Agreement consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the European Economic Community, and

TO CONCLUDE THIS PROTOCOL:

TITLE I

Adjustments

Article 1

The Agreement, the Annexes and Protocols, which form an integral part thereof, the Final Act and the declarations annexed thereto shall be drawn up in the Spanish and Portuguese languages and those texts shall be authentic in the same way as the original texts. The Joint Committee shall approve the Spanish and Portuguese texts.

Article 2

Products covered by the Agreement and originating in Finland, when imported into the Canary Islands, Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the Customs territory of the Community, including the *arbitrio insular* charge applied in the Canary Islands.

The Republic of Finland shall grant to imports of products covered by the Agreement and originating in the Canary Islands, Ceuta or Melilla the same customs regime as that which is granted to products imported from and originating in Spain.

TITLE II

Transitional measures concerning Spain, on the one hand, and Finland, on the other

Article 3

1. For the products covered by the Agreement and subject to the provisions of Article 5, the customs duties on imports between Finland and Spain applicable to products originating in those countries shall be progressively abolished in accordance with the following timetable:

- on 1 March 1986, each duty shall be reduced to 90,0 % of the basic duty,
- on 1 January 1987, each duty shall be reduced to 77,5 % of the basic duty,
- on 1 January 1988, each duty shall be reduced to 62,5 % of the basic duty,
- on 1 January 1989, each duty shall be reduced to 47,5 % of the basic duty,
- on 1 January 1990, each duty shall be reduced to 35,0 % of the basic duty,
- on 1 January 1991, each duty shall be reduced to 22,5 % of the basic duty,
- on 1 January 1992, each duty shall be reduced to 10,0 % of the basic duty,
- the last reduction of 10 % shall be made on 1 January 1993.

2. The rate of the duties calculated in accordance with paragraph 1 shall be applied by rounding down to the first decimal place by deleting the second decimal.

Article 4

1. Subject to the provisions of the following three paragraphs, the basic duty to which the successive reductions provided for in Article 3 are to be applied shall, for each product, be the duty actually applied on 1 January 1985 in trade between Finland and Spain.

2. However, if after that date and before accession a tariff reduction has been applied, such reduced duty shall be considered as a basic duty.

3. For the products listed in Annex I, the basic duty applied by Spain shall be that indicated against each product.

4. For crude petroleum oils or oils obtained from bituminous minerals falling within heading No 27.09 of the Common Customs Tariff the basic duty applied by Spain shall be nil.

Article 5

1. The variable component which the Kingdom of Spain may apply in accordance with Article 1 of Protocol No 2 to the Agreement to certain products listed in Table I of that Protocol, originating in Finland, shall be adjusted by the compensatory amount applied in trade between the Community as constituted on 31 December 1985 and Spain.

2. For the products listed in Table I of Protocol No 2 to the Agreement, the Kingdom of Spain shall abolish, in accordance with the timetable laid down in Article 3, the difference between:

- the basic duty to be applied by Spain in accordance with Article 4,
- and
- the duty (other than the variable component) indicated in the last column of Table I of Protocol No 2.

3. For the products listed in Table II of Protocol No 2 to the Agreement, the Republic of Finland shall abolish, in accordance with the timetable laid down in Article 3, the difference between:

- the basic duty to be applied by Finland in accordance with Article 4,
- and
- the duty (other than the variable component) indicated in the last column of Table II of Protocol No 2.

Article 6

If the Kingdom of Spain suspends in whole or in part the levying of the customs duties applicable to products imported from the Community as constituted on 31 December 1985, it shall also suspend or reduce, by the same percentage, the customs duties on imports applicable to products originating in Finland.

Article 7

1. If the Kingdom of Spain opens to third countries tariff quotas actually applied on 1 January 1985, products imported from Finland shall be subject to the same treatment as products imported from the Community as constituted on 31 December 1985, whilst such quotas remain open.

2. If tariff quotas are not opened, the Kingdom of Spain shall apply to products imported from Finland the duties applied in the case of such quotas being opened. The quantities or value subject to these duties shall be limited to the amounts actually imported from Finland under the same quotas opened on 1 January 1985.

Article 8

1. If the Kingdom of Spain applies quantitative restrictions on imports from the Community, as constituted on 31 December 1985 of:

- until 31 December 1988, the products referred to in Annex II,
- until 31 December 1989, the products referred to in Annex III,

it shall also apply quantitative restrictions on the same products originating in Finland.

2. The quantitative restrictions referred to above shall take the form of global quotas which are also opened for imports originating in the other EFTA countries.

The initial global quotas for 1986 are listed in Annexes II and III, respectively.

3. The rate of progressive increase for quotas referred to in Annex II and for quotas 1 to 5 and 10 to 14 referred to in Annex III shall be 25 % at the beginning of each year for quotas expressed in ECU and 20 % at the beginning of each year for quotas expressed in terms of volume. The increase shall be added to each quota and the next increase calculated on the basis of the total thus obtained.

For the quotas 6 to 9 listed in Annex III, the annual rate of progressive increase shall be as follows:

- first year: 13 %,
- second year: 18 %,
- third year: 20 %,
- fourth year: 20 %.

4. Where it is found that imports into Spain of a product listed in Annex II or III have for two consecutive years been less than 90 % of the quota, the Kingdom of Spain shall, from the beginning of the year following those two years, liberalize imports of that product originating in Finland or in other countries referred to in paragraph 2, if the product is liberalized at that time in respect of the Community as constituted on 31 December 1985.

5. If the Kingdom of Spain liberalizes imports of a product listed in Annex II or III coming from the Community as constituted on 31 December 1985 or increases a quota beyond the minimum rate applicable to the Community as constituted on the abovementioned date, it shall also liberalize imports of that product originating in Finland or increase the global quota proportionately.

6. For the administration of the abovementioned quotas, the Kingdom of Spain shall apply the same administrative rules and procedures as those applied to imports of such products originating in the Community as constituted on 31 December 1985.

TITLE III

Transitional measures concerning Portugal, on the one hand, and Finland, on the other

Article 9

1. For the products covered by the Agreement and subject to the provisions of Article 12, the customs duties on imports into Portugal applicable to products originating in Finland shall be progressively abolished in accordance with the following timetable:

- on 1 March 1986, each duty shall be reduced to 90 % of the basic duty,
- on 1 January 1987, each duty shall be reduced to 80 % of the basic duty,
- on 1 January 1988, each duty shall be reduced to 65 % of the basic duty,
- on 1 January 1989, each duty shall be reduced to 50 % of the basic duty,
- on 1 January 1990, each duty shall be reduced to 40 % of the basic duty,

- on 1 January 1991, each duty shall be reduced to 30 % of the basic duty,
- the other two reductions of 15 % each shall be made on 1 January 1992 and 1 January 1993, respectively.

2. The rate of duties calculated in accordance with paragraph 1 shall be applied by rounding down to the first decimal place by deleting the second decimal.

Article 10

1. Subject to the provisions of the following three paragraphs, the basic duty to which the successive reductions provided for in Article 9 are to be applied shall, for each product, be the duty actually applied by the Portuguese Republic on 1 January 1985 in trade with Finland.

2. However, if after that date and before accession a tariff reduction has been applied, such reduced duty shall be considered as a basic duty.

3. For the products listed in Annex IV, the basic duty applied by Portugal shall be that indicated against each product.

4. For the products listed in Annex V, as well as for matches and tinder, the basic duties shall be those indicated in the said Annex.

Article 11

1. The following charges applied by Portugal in trade with Finland shall be progressively abolished in accordance with the following timetable:

- (a) the *ad valorem* charge of 0,4 % applied to goods imported temporarily, goods reimported (excluding containers), and goods imported under the inward processing arrangements characterized by the rebate of duties levied on the import of goods used after export of the products obtained ('drawback'), shall be reduced to 0,2 % on 1 January 1987 and abolished on 1 January 1988;
- (b) the *ad valorem* charge of 0,9 % applied to goods imported for home use shall be reduced to 0,6 % on 1 January 1989, reduced to 0,3 % on 1 January 1990 and abolished on 1 January 1991.

2. The Portuguese Republic shall progressively abolish for liquorice extract containing more than 10 % by weight of sucrose, but not containing other added substances, falling within subheading 17.04 A of the Common Customs Tariff, the fiscal element of Esc 5 per kg in accordance with the timetable laid down in Article 9.

Article 12

1. The variable component which the Portuguese Republic may apply in accordance with Article 1 of Protocol No 2 to the Agreement to certain products, listed in Table I

of that Protocol, originating in Finland, shall be adjusted by the compensatory amount applied in trade between the Community as constituted on 31 December 1985 and Portugal.

2. For the products listed in Table I of Protocol No 2 to the Agreement, the Portuguese Republic shall abolish, in accordance with the timetable laid down in Article 9, the difference between:

— the basic duty to be applied by Portugal in accordance with Article 10,

and

— the duty (other than the variable component) indicated in the last column of Table I of Protocol No 2.

3. In all cases where a minimum duty (fixed component) is applied in respect of the Community, as indicated in Annex VI, the same minimum duty shall be applied to Finland if the calculation resulting from the breakdown in respect of Finland results in a level of duty lower than the minimum duty applied in respect of the Community.

4. For the products listed in Table II of Protocol No 2 to the Agreement, the Republic of Finland shall abolish, in accordance with the timetable laid down in Article 9, the difference between:

— the customs duties actually applied by the Republic of Finland on 1 January 1985,

and

— the duty (other than the variable component) indicated in the last column of Table II of Protocol No 2.

Article 13

If the Portuguese Republic suspends in whole or in part the levying of customs duties and/or charges referred to in Article 11 on products imported from the Community as constituted on 31 December 1985, it shall also suspend or reduce, by the same percentage, those duties and/or charges applicable to products originating in Finland.

Article 14

1. The Portuguese Republic will maintain until 31 December 1987 quantitative restrictions on imports of motor vehicles within the limits of a system of import quotas.

2. If the Portuguese Republic liberalizes imports of the motor vehicles concerned coming from the Community as constituted on 31 December 1985, or increases a quota beyond the level of that applicable to the Community as constituted on the abovementioned date, it shall also liberalize the imports in question originating in Finland or increase the quota for that country proportionately.

Article 15

The Portuguese Republic shall abolish the discriminating variation existing between the rate of reimbursement by the social security institutions for pharmaceutical products imported from Finland in three equal, annual stages to take place on the following dates:

— 1 January 1987,

— 1 January 1988,

— 1 January 1989.

TITLE IV

General and final provisions

Article 16

The Joint Committee shall make any amendments which may be necessary to the origin rules consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the European Communities.

Article 17

The Annexes to this Protocol form an integral part thereof. This Protocol forms an integral part of the Agreement.

Article 18

This Protocol shall be approved by the Contracting Parties in accordance with their own procedures. It shall enter into force on 1 March 1986, provided that the Contracting Parties have notified each other before that date that the procedures necessary to this end have been completed. After that date, the Protocol shall enter into force on the first day of the second month following such notification.

Article 19

This Protocol is drawn up in duplicate, in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese, Spanish and Finnish languages, each of these texts being equally authentic.

Hecho en Bruselas, el catorce de julio de mil novecientos ochenta y seis.

Udfærdiget i Bruxelles, den fjortende juli nitten hundrede og seksogfirs.

Geschehen zu Brüssel am vierzehnten Juli neunzehnhundertsechundachtzig.

Έγινε στις Βρυξέλλες, στις δεκατέσσερις Ιουλίου χίλια εννιακόσια ογδόντα έξι.

Done at Brussels on the fourteenth day of July in the year one thousand nine hundred and eighty-six.

Fait à Bruxelles, le quatorze juillet mil neuf cent quatre-vingt-six.

Fatto a Bruxelles, addì quattordici luglio millenovecentottantasei.

Gedaan te Brussel, de veertiende juli negentienhonderd zesentachtig.

Feito em Bruxelas, em catorze de Julho de mil novecentos e oitenta e seis.

Tehty Brysselissä neljäntenätoista päivänä heinäkuuta tuhatyhdeksänsataakahdeksankymmentäkuusi.

Por la Comunidad Económica Europea

For Det europæiske økonomiske Fællesskab

Für die Europäische Wirtschaftsgemeinschaft

Για την Ευρωπαϊκή Οικονομική Κοινότητα

For the European Economic Community

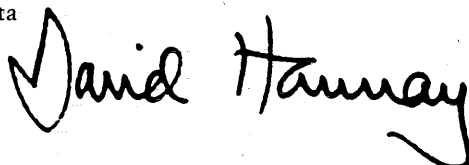
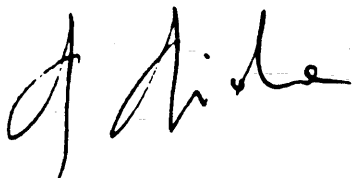
Pour la Communauté économique européenne

Per la Comunità economica europea

Voor de Europese Economische Gemeenschap

Pela Comunidade Económica Europeia

Euroopan talousyhteisön puolesta

Por la República de Finlandia

For republikken Finland

Für die Republik Finnland

Για τη Δημοκρατία της Φινλανδίας

For the Republic of Finland

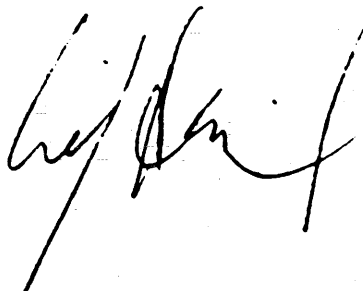
Pour la république de Finlande

Per la Repubblica di Finlandia

Voor de Republiek Finland

Pela República da Finlândia

Suomen tasavallan puolesta



ANNEX I

SPANISH BASIC DUTY (FIXED COMPONENT) ON 1 JANUARY 1986 ⁽¹⁾

CCT heading No	Description	Basic duty (fixed component)
17.04	Sugar confectionery, not containing cocoa:	
	B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):	
	I. Less than 60 %	9,30 + vc
	II. 60 % or more	7,74 + vc
	C. White chocolate	0 + vc
	D. Other:	
	I. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	11,67 + vc
	b) Containing by weight of sucrose (including invert sugar expressed as sucrose):	
	1. 5 % or more but less than 30 %	17,51 + vc
	2. 30 % or more but less than 40 %	14,93 + vc
	3. 40 % or more but less than 50 %:	
	aa) Containing no starch	11,06 + vc
	bb) Other	10,23 + vc
	4. 50 % or more but less than 60 %	8,29 + vc
	5. 60 % or more but less than 70 %	5,94 + vc
	6. 70 % or more but less than 80 %	6,49 + vc
	7. 80 % or more but less than 90 %	3,91 + vc
	8. 90 % or more	4,59 + vc
	II. Other:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	0 + vc
	b) Containing by weight of sucrose (including invert sugar expressed as sucrose):	

⁽¹⁾ On 1 March 1986 these duties will be subject to the first reduction of 10 % provided for in Article 3 of the Additional Protocol.

CCT heading No	Description	Basic duty (fixed component)
17.04 (cont'd)	D. II. b) 1. 5 % or more but less than 30 % 2. 30 % or more but less than 50 % 3. 50 % or more but less than 70 % 4. 70 % or more	5,81 + vc 0 + vc 0 + vc 6,00 + vc
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose: I. Less than 65 % II. 65 % or more but less than 80 % III. 80 % or more B. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % by weight of such fats II. Containing by weight of milkfats: a) 3 % or more but less than 7 % b) 7 % or more C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa: I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) II. Other: a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose): 1. Less than 50 % 2. 50 % or more b) Containing by weight of milkfats: 1. 1,5 % or more but less than 3 % 2. 3 % or more but less than 4,5 % 3. 4,5 % more but less than 6 % 4. 6 % or more	10,06 + vc 0 + vc 0 + vc 0 + vc 0 + vc 0 + vc 3,91 + vc 14,6 + vc 9,75 + vc 3,44 + vc 4,55 + vc 3,01 + vc 0 + vc

CCT heading No	Description	Basic duty (fixed component)
18.06 (cont'd)	D. Other:	
	I. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	a) In immediate packings of a net capacity of 500 g or less	0 + vc
	b) Other	0 + vc
	II. Containing by weight of milkfats:	
	a) 1,5 % or more but not more than 6,5 %	0 + vc
	b) More than 6,5 % but less than 26 %	0 + vc
	c) 26 % or more	0 + vc
19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:	
	A. Malt extract:	
	I. With a dry extract content of 90 % or more by weight	19,5 + vc
	II. Other	19,5 + vc
	B. Other:	
	I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose)	17,3 + vc
	II. Other:	
	a) Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	1. Containing less than 14 % by weight of starch:	
	aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	17,3 + vc
	bb) Containing by weight of sucrose (including invert sugar expressed as sucrose)	17,3 + vc
	2. Containing 14 % or more but less than 32 % by weight of starch	17,3 + vc
	3. Containing 32 % or more but less than 45 % by weight of starch	17,3 + vc
	4. Containing 45 % or more but less than 65 % weight of starch:	
	aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	17,3 + vc
	bb) Other	17,3 + vc

CCT heading No	Description	Basic duty (fixed component)
19.02 (cont'd)	B. II. a) 5. Containing 65 % or more but less than 80 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 6. Containing 80 % or more but less than 85 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 7. Containing 85 % or more by weight of starch b) Containing by weight of milkfats: 1. 1,5 % or more but less than 5 % 2. 5 % or more	17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc
19.03	Macaroni, spaghetti and similar products:	
	A. Containing eggs	18,1 + vc
	B. Other:	
	I. Containing no common wheat flour or meal	18,1 + vc
	II. Other	18,1 + vc
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches:	
	— From yucca or manioc	19,2 + vc
	— Of potato or other starches	11,4 + vc
	— Other	14,3 + vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products):	
	A. Obtained from maize	16,8 + vc
	B. Obtained from rice	16,8 + vc
	C. Other	16,8 + vc

CCT heading No	Description	Basic duty (fixed component)
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: A. Crispbread B. Matzos C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products D. Other, containing by weight of starch: I. Less than 50 % II. 50 % or more	6,1 + vc 6,1 + vc 6,1 + vc 6,1 + vc 6,1 + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose): I. Less than 30 % II. 30 % or more but less than 50 % III. 50 % or more B. Other: I. Containing no starch or containing less than 5 % by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose): a) Less than 70 %: — Not containing sugar or cocoa — Other b) 70 % or more II. Containing 5 % or more but less than 32 % by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): — Not containing sugar or cocoa — Other b) Containing 5 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other	10 + vc 10 + vc 10 + vc 8,7 + vc 10 + vc 10 + vc 8,7 + vc 10 + vc 10 + vc 10 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. II. c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other:	10 + vc
	d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other:	10 + vc
	III. Containing 32 % or more but less than 50 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	2. Other:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other	10 + vc
	c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other	10 + vc
	IV. Containing 50 % or more but less than 65 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	2. Other:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. IV. b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other V. Containing 65 % or more by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): — Not containing sugar or cocoa — Other b) Other	10 + vc 10 + vc 8,7 + vc 10 + vc 10 + vc
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: C. Roasted chicory and other roasted coffee substitutes: II. Other D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: II. Other	13,71 + vc 16,87 + vc
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeast: a) Dried b) Other	4,5 + vc 5 + vc
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: I. Maize II. Rice III. Other	16,8 + vc 16,8 + vc 16,8 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: I. Not stuffed, cooked: a) Dried 16,8 + vc b) Other 16,8 + vc II. Stuffed: a) Cooked 16,8 + vc b) Other 16,8 + vc C. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % weight of such fats 16,8 + vc II. Containing by weight of milkfats: a) 3 % or more but less than 7 % 16,8 + vc b) 7 % or more 16,8 + vc D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghourt: a) In powder form, containing by weight of milkfats: 1. Less than 1,5 % 16,8 + vc 2. 1,5 % or more 16,8 + vc b) Other, containing by weight of milkfats: 1. Less than 1,5 % 16,8 + vc 2. 1,5 % or more but less than 4 % 16,8 + vc 3. 4 % or more 16,8 + vc II. Other, containing by weight of milkfats: a) Less than 1,5 % and containing by weight of milk proteins (nitrogen content $\times 6,38$): 1. Less than 40 % 16,8 + vc 2. 40 % or more but less than 55 % 16,8 + vc 3. 55 % or more but less than 70 % 16,8 + vc 4. 70 % or more 16,8 + vc b) 1,5 % or more 16,8 + vc E. Cheese fondues 16,8 + vc	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch: — Non-alcoholic compound preparations (known as 'concentrated extracts') for the manufacture of beverages 9,8 + vc — Mixtures of plants for the manufacture of beverages 1,3 + vc — Protein hydrolysates and protein concentrates 0,4 + vc — Texturized proteins 0,7 + vc — Other 16,8 + vc 2. Containing by weight of starch: - aa) 5 % or more but less than 32 % 16,8 + vc - bb) 32 % or more but less than 45 % 16,8 + vc - cc) 45 % or more 16,8 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: - aa) 5 % or more but less than 32 % 16,8 + vc - bb) 32 % or more but less than 45 % 16,8 + vc - cc) 45 % or more 16,8 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: - aa) 5 % or more but less than 32 % 16,8 + vc - bb) 32 % or more but less than 45 % 16,8 + vc - cc) 45 % or more 16,8 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: - aa) 5 % or more but less than 32 % 16,8 + vc - bb) 32 % or more 16,8 + vc	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. I. e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose)	16,8 + vc
	II. Containing 1,5 % or more but less than 6 % by weight of milkfats:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Containing by weight of starch:	
	aa) 5 % or more but less than 32 %	16,8 + vc
	bb) 32 % or more but less than 45 %	16,8 + vc
	cc) 45 % or more	16,8 + vc
	b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Containing by weight of starch:	
	aa) 5 % or more but less than 32 %	16,8 + vc
	bb) 32 % or more	16,8 + vc
	c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Containing by weight of starch:	
	aa) 5 % or more but less than 32 %	16,8 + vc
	bb) 32 % or more	16,8 + vc
	d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)	16,8 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. III. Containing 6 % or more but less than 12 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 16,8 + vc bb) 32 % or more 16,8 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) 16,8 + vc IV. Containing 12 % or more but less than 18 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc c) Containing 15 % or more by weight of sucrose (including invert sugar expressed as sucrose) 16,8 + vc V. Containing 18 % or more but less than 26 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. V. a) 1. Containing no starch or containing less than 5 % by weight of starch 2. Other	16,8 + vc 16,8 + vc
	b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose)	16,8 + vc
	VI. Containing 26 % or more but less than 45 % by weight of milkfats:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	b) Containing 5 % or more but less than 25 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	c) Containing 25 % or more by weight of sucrose (including invert sugar expressed as sucrose)	16,8 + vc
	VII. Containing 45 % or more but less than 65 % by weight of milkfats:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	VIII. Containing 65 % or more but less than 85 % by weight of milkfats:	
	a) Containing no sucrose or containing less than 5 % weight of sucrose (including invert sugar expressed as sucrose)	16,8 + vc
	b) Other	16,8 + vc
	IX. Containing 85 % or more by weight of milkfats	16,8 + vc
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:	
	B. Other, containing by weight of milkfats:	

CCT heading No	Description	Basic duty (fixed component)
22.02 (cont'd)	B. I. Less than 0,2 %	0 + vc
	II. 0,2 % or more but less than 2 %	0 + vc
	III. 2 % or more	0 + vc
29.04	Acrylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	C. Polyhydric alcohols:	
	II. D-Mannitol (mannitol)	0 + vc
	III. D-Glucitol (sorbitol):	
	a) In aqueous solution:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	8,7 + vc
	2. Other	0 + vc
	b) Other:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	8,7 + vc
	2. Other	0 + vc
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues:	
	A. Dextrins; soluble or roasted starches	15,88 + vc
	B. Glues made from dextrin or from starch, containing by weight of those materials;	
	I. Less than 25 %	25,74 + vc
	II. 25 % or more but less than 55 %	24,4 + vc
	III. 55 % or more but less than 80 %	21,3 + vc
	IV. 80 % or more	10,94 + vc
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:	
	A. Prepared glazings and prepared dressings:	
	I. With a basis of amylaceous substances, containing by weight of those substances:	
	a) Less than 55 %	11,32 + vc
	b) 55 % or more but less than 70 %	6,87 + vc
	c) 70 % or more but less than 83 %	3,24 + vc
	d) 83 % or more	0 + vc

CCT heading No	Description	Basic duty (fixed component)
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III: I. In aqueous solution: a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other II. Other a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other	10,8 + vc 10,8 + vc 10,8 + vc 10,8 + vc

ANNEX II

BASIC QUOTAS FOR PRODUCTS SUBJECT TO QUANTITATIVE RESTRICTIONS ON
IMPORTS INTO SPAIN UNTIL 31 DECEMBER 1988

Quota No	CCT heading No	Description	Basic quota
1	85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus: radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras: III. Receivers, whether or not incorporating sound recorders or reproducers: b) Other: ex 2. Other: — Colour television receivers, the diagonal measurement of the screen of which is: — From more than 42 cm up to and including 52 cm — More than 52 cm	650 units
2	87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys: ex B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled: — With an engine of a cylinder capacity of 4 000 cm³ or less	40 units

ANNEX III

BASIC QUOTAS FOR PRODUCTS SUBJECT TO QUANTITATIVE RESTRICTIONS ON IMPORTS
INTO SPAIN UNTIL 31 DECEMBER 1989

Quota No	CCT heading No	Description	Basic quota
1	25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	1 200 t
2	29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:	420 tonnes
		B. Nitrated and nitrosated derivatives:	
		ex I. Trinitrotoluenes and dinitronaphtalenes:	
		— Trinitrotoluenes	
	36.01	Propellent powders	
	36.02	Prepared explosives, other than propellent powders	
	ex 36.04	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators:	
		— Other than electrical detonators	
	36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	150 tonnes
	36.06	Matches (excluding Bengal matches)	
3	39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):	150 tonnes
		C. Other:	
		I. Polyethylene:	
		ex b) In other forms:	
		— Waste and scrap	
		ex II. Polytetrahaloethylenes:	
		— Waste and scrap	
		ex III. Polysulphohaloethylenes:	
		— Waste and scrap	
		ex IV. Polypropylene:	
		— Waste and scrap	
		ex V. Polyisobutylene:	
		— Waste and scrap	

Quota No	CCT heading No	Description	Basic quota
3 (cont'd)	39.02 (cont'd)	C. VI. Polystyrene and copolymers of styrene: ex b) In other forms: — Waste and scrap VII. Polyvinyl chloride: ex b) In other forms: — Waste and scrap ex VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride: — Waste and scrap ex IX. Polyvinyl acetate: — Waste and scrap ex X. Copolymers of vinyl chloride with vinyl acetate: — Waste and scrap ex XI. Polyvinyl alcohols, acetals and ethers: — Waste and scrap ex XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers: — Waste and scrap ex XIII. Coumarone resins, indene resins and coumarone-indene resins: — Waste and scrap XIV. Other polymerization or copolymerization products: ex b) In other forms: — Waste and scrap	
4	39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06: B. Other: I. Of regenerated cellulose III. Of hardened proteins V. Of other materials: a) Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12 c) Corset busks and similar supports for articles of apparel or clothing accessories ex d) Other: — excluding airtight clothing affording protection against radiation or radioactive contamination, not combined with breathing apparatus	320 000 ECU

Quota No	CCT heading No	Description	Basic quota
5	ex 58.01 58.02	Carpets, carpeting and rugs, knotted (made up or not), other than handmade Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not): A. Carpets, carpeting, rugs, mats and matting	10 tonnes
6	ex 58.04 58.09 60.01	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05): — Of cotton Tulle and other net fabrics (but not including woven knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs: B. Lace: ex I. Hand-made: — Other than lace made from cotton, wool and man-made textile fibres II. Mechanically made Knitted or crocheted fabric, not elastic nor rubberized: C. Of other textile materials: I. Of cotton	5,5 tonnes
7	60.04	Under garments, knitted or crocheted, not elastic or rubberized: A. Babies' garments; girls' garments up to and including commercial size 86: I. T-shirts: a) Of cotton II. Lightweight fine knit roll, polo or turtle necked jumpers and pullovers: a) Of cotton III. Other: b) Of cotton B. Other: I. T-shirts: a) Of cotton II. Lightweight fine knit roll, polo or turtle necked jumpers and pullovers: a) Of cotton IV. Other: d) Of cotton	2 tonnes

Quota No	CCT heading No	Description	Basic quota
7 (cont'd)	60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized: A. Outer garments and clothing accessories: II. Other: ex a) Outer garments of knitted or crocheted textile fabrics of heading No 59.08: — Of cotton b) Other: 1. Babies' garments, girls' garments up to and including commercial size 86: cc) Of cotton 2. Bathing costumes and trunks: bb) Of cotton 3. Track suits: bb) Of cotton 4. Other outer garments: aa) Blouses and shirt-blouses for women, girls and infants: 55. Of cotton bb) Jerseys, pullovers, slipovers, waistcoats, twinsets, cardigans, bed jackets and jumpers (other than jackets referred to under subheading 60.05 A II b) 4 hh)): 11. Men's and boys': eee) Of cotton 22. Women's, girls' and infants': fff) Of cotton cc) Dresses: 44. Of cotton dd) Skirts, including divided skirts: 33. Of cotton ee) Trousers: ex 33. of Other textile materials: — Of cotton ff) Suits and coordinate suits (excluding ski suits) for men and boys: ex 22. Of other textile materials: — Of cotton gg) Suits and coordinate suits (excluding ski suits), and costumes, for women, girls and infants: 44. Of cotton hh) Coats, jackets (excluding anoraks, windcheaters, waister jackets and the like) and blazers: 44. Of cotton ijij) Anoraks, windcheaters, waister jackets and the like: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton	

Quota No	CCT heading No	Description	Basic quota
7 (cont'd)	60.05 (cont'd)	A. II. b) 4. kk) Ski suits consisting of two or three pieces: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton ll) Other outer garments: 44. Of cotton 5. Clothing accessories: ex cc) Of other textile materials: — Of cotton B. Other: ex III. Of other textile materials: — Of cotton	
8	61.01	Men's and boys' outer garments: A. Garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158; garments of textile fabric of heading No 59.08, 59.11 or 59.12: II. Other: ex a) Coats: — Of cotton ex b) Other: — Of cotton B. Other: I. Industrial and occupational clothing: a) Overalls, including boiler suits and bibs and braces: 1. Of cotton b) Other: 1. Of cotton II. Swimwear: ex b) Of other textile materials: — Of cotton III. Bath robes, dressing gowns, smoking jackets and similar indoor wear: b) Of cotton IV. Parkas, anoraks, windcheaters, waister jackets and the like: b) Of cotton	15 t

Quota No	CCT heading No	Description	Basic quota
8 (cont'd)	61.01 (cont'd)	B. V. Other: a) Jackets (excluding waister jackets) and blazers: 3. Of cotton b) Overcoats, raincoats and other coats; cloaks and capes: 3. Of cotton c) Suits and coordinate suits (excluding ski suits): 3. Of cotton d) Shorts: 3. Of cotton e) Trousers: 3. Of cotton f) Ski suits consisting of two or three pieces: - ex 1. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton g) Other garments: 3. Of cotton	
	61.02	Women's, girls' and infants' outer garments: A. Babies' garments; girls' garments up to and including commercial size 86; garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158: I. Babies' garments; girls' garments up to and including commercial size 86: a) Of cotton B. Other: I. Garments of textile fabric of heading No 59.08, 59.11 or 59.12: - ex a) Coats: — Of cotton - ex b) Other: — Of cotton II. Other: a) Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use): 1. Of cotton b) Swimwear: - ex 2. Of other textile materials: — Of cotton c) Bath robes, dressing gowns, bed jackets and similar indoor wear: 2. Of cotton	

Quota No	CCT heading No	Description	Basic quota
8 (cont'd)	61.02 (cont'd)	B. II. d) Parkas, anoraks, windcheaters, waister jackets and the like: 2. Of cotton e) Other: 1. Jackets (excluding waister jackets) and blazers: cc) Of cotton 2. Coats and raincoats, cloaks and capes: cc) Of cotton 3. Suits and coordinate suits (excluding ski suits), and costumes: cc) Of cotton 4. Dresses: ee) Of cotton 5. Skirts, including divided skirts: cc) Of cotton 6. Trousers: cc) Of cotton 7. Blouses and shirt-blouses: cc) Of cotton 8. Ski suits consisting of two or three pieces: ex aa) Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton 9. Other garments: cc) Of cotton	
9	61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs: A. Shirts: II. Of cotton B. Pyjamas: II. Of cotton C. Other: II. Of cotton	200 kg
	61.04	Women's, girls' and infants' undergarments: A. Babies' garments; girls' garments up to and including commercial size 86: I. Of cotton	

Quota No	CCT heading No	Description	Basic quota
9 (cont'd)	61.04 (cont'd)	B. Other: I. Pyjamas and nightdresses b) Of cotton II. Other: b) Of cotton	
10	84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles: A. Sewing machines; furniture specially designed for sewing machines: I. Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor: a) Sewing machines having a value (not including frames, tables of furniture) of more than 65 ECU b) Other	200 units
11	85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras: III. Receivers, whether or not incorporating sound recorders or reproducers: b) Other: ex 2. Other: — Colour television receivers, the diagonal measurement of the screen of which is 42 cm or less	100 units
12	87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys: A. Agricultural walking tractors, with either a spark ignition or a compression ignition engine	10 units
13	93.02	Revolvers and pistols, being firearms:	1 000 000 ECU
	93.04	Other firearms, including Very pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:	

Quota No	CCT heading No	Description	Basic quota
13 (cont'd)	93.04 (cont'd)	ex A. Sporting and target-shooting guns, rifles and carbines: — Excluding single-barrelled, rifled sporting and target-shooting guns and carbines, and other than ring firing, of a unit value greater than 200 ECU	
	93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	
	93.06	Parts of arms, including gun barrel blanks, but not including parts of sidearms	
14	93.07	Bombs, grenades torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition	30 tonnes

ANNEX IV

PORTUGUESE BASIC DUTY (FIXED COMPONENT) ON 1 JANUARY 1986 ⁽¹⁾

CCT heading No	Description	Basic duty (fixed component)
17.04	Sugar confectionery, not containing cocoa: B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose): I. Less than 60 % II. 60 % or more C. White chocolate D. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing by weight of sucrose (including invert sugar expressed as sucrose): 1. 5 % or more but less than 30 % 2. 30 % or more but less than 40 % 3. 40 % or more but less than 50 %: aa) Containing no starch bb) Other 4. 50 % or more but less than 60 % 5. 60 % or more but less than 70 % 6. 70 % or more but less than 80 % 7. 80 % or more but less than 90 % 8. 90 % or more II. Other: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing by weight of sucrose (including invert sugar expressed as sucrose):	55,42 + vc 54,31 + vc 54,08 + vc 57,24 + vc 62,26 + vc 53,35 + vc 59,20 + vc 56,71 + vc 44,65 + vc 51,90 + vc 52,74 + vc 36,46 + vc 58,13 + vc 35,05 + vc

⁽¹⁾ On 1 March 1986 these duties will be subject to the first reduction of 10 % provided for in Article 9 of the Additional Protocol.

CCT heading No	Description	Basic duty (fixed component)
17.04 (cont'd)	D. II. b) 1. 5 % or more but less than 30 % 2. 30 % or more but less than 50 % 3. 50 % or more but less than 70 % 4. 70 % or more	46,08 + vc 47,71 + vc 39,08 + vc 44,80 + vc
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose: I. Less than 65 % II. 65 % or more but less than 80 % III. 80 % or more B. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % by weight of such fats II. Containing by weight of milkfats: a) 3 % or more but less than 7 % b) 7 % or more C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa: I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) II. Other: a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose): 1. Less than 50 % 2. 50 % or more b) Containing by weight of milkfats: 1. 1,5 % or more but less than 3 % 2. 3 % or more but less than 4,5 % 3. 4,5 % or more but less than 6 % 4. 6 % or more	14,00 + vc 14,00 + vc 14,00 + vc 0 + vc 0 + vc 0 + vc 14,00 + vc 1,44 + vc 14,00 + vc 14,00 + vc 14,00 + vc 14,00 + vc

CCT heading No	Description	Basic duty (fixed component)
18.06 (cont'd)	D. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) In immediate packings of a net capacity of 500 g or less b) Other II. Containing by weight of milkfats: a) 1,5 % or more but not more than 6,5 % b) More than 6,5 % but less than 26 % c) 26 % or more	14,00 + vc 14,00 + vc 14,00 + vc 14,00 + vc 0 + vc
19.02	Malt extract, preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa: A. Malt extract: I. With a dry extract content of 90 % or more by weight II. Other B. Other: I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose) II. Other: a) Containing no milkfats or containing less than 1,5 % by weight of such fats: 1. Containing less than 14 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Containing by weight of sucrose (including invert sugar expressed as sucrose) 2. Containing 14 % or more but less than 32 % by weight of starch 3. Containing 32 % or more but less than 45 % by weight of starch 4. Containing 45 % or more but less than 65 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other	11,00 + vc 11,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc

CCT heading No	Description	Basic duty (fixed component)
19.02 (cont'd)	B. II. a) 5. Containing 65 % or more but less than 80 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 6. Containing 80 % or more but less than 85 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 7. Containing 85 % or more by weight of starch b) Containing by weight of milkfats: 1. 1,5 % or more but less than 5 % 2. 5 % or more	12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc
19.03	Macaroni, spaghetti and similar products: A. Containing eggs B. Other: I. Containing no common wheat flour or meal II. Other	35,00 + vc 35,00 + vc 35,00 + vc
19.04	Tapioca and sago, tapioca and sago substitutes obtained from potato or other starches	0 + vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products): A. Obtained from maize B. Obtained from rice C. Other	38,87 + vc 0 + vc 0 + vc

CCT heading No	Description	Basic duty (fixed component)
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: A. Crispbread B. Matzos C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products D. Other, containing by weight of starch: I. Less than 50 % II. 50 % or more	0 + vc 0 + vc 0 + vc 35,00 + vc 0 + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose): I. Less than 30 % II. 30 % or more but less than 50 % III. 50 % or more B. Other: I. Containing no starch or containing less than 5 % by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose): a) Less than 70 % b) 70 % or more II. Containing 5 % or more but less than 32 % by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing 5 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other	57,93 + vc 56,85 + vc 52,09 + vc 54,40 + vc 45,93 + vc 63,97 + vc 56,02 + vc 44,82 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. II. c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	54,45 + vc
	2. Other	43,26 + vc
	d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	52,09 + vc
	2. Other	40,89 + vc
	III. Containing 32 % or more but less than 50 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	48,81 + vc
	2. Other	35,00 + vc
	b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	54,42 + vc
	2. Other	43,83 + vc
	c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	50,70 + vc
	2. Other	42,65 + vc
	IV. Containing 50 % or more but less than 65 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	49,63 + vc
	2. Other	40,51 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. IV. b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other V. Containing 65 % or more by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Other	48,76 + vc 37,38 + vc 46,59 + vc 46,71 + vc
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: C. Roasted chicory and other roasted coffee substitutes: II. Other D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: II. Other	11,00 + vc 0 + vc
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeast: a) Dried b) Other	0 + vc 4,18 + vc
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: I. Maize II. Rice III. Other	0 + vc 11,00 + vc 0 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked:	
	I. Not stuffed, cooked:	
	a) Dried	45,20 + vc
	b) Other	45,92 + vc
	II. Stuffed:	
	a) Cooked	56,46 + vc
	b) Other	39,90 + vc
	C. Ice-cream (not including ice-cream powder) and other ices:	
	I. Containing no milkfats or containing less than 3 % weight of such fats	11,00 + vc
	II. Containing by weight of milkfats:	
	a) 3 % or more but less than 7 %	0 + vc
	b) 7 % or more	0 + vc
	D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes:	
	I. Prepared yoghourt:	
	a) In powder form, containing by weight of milkfats:	
	1. Less than 1,5 %	0 + vc
	2. 1,5 % or more	0 + vc
	b) Other, containing by weight of milkfats:	
	1. Less than 1,5 %	2,34 + vc
	2. 1,5 % or more but less than 4 %	0 + vc
	3. 4 % or more	0 + vc
	II. Other, containing by weight of milkfats:	
	a) Less than 1,5 % and containing by weight of milk proteins (nitrogen content × 6,38):	
	1. Less than 40 %	0 + vc
	2. 40 % or more but less than 55 %	0 + vc
	3. 55 % or more but less than 70 %	0 + vc
	4. 70 % or more	0 + vc
	b) 1,5 % or more	0 + vc
	E. Cheese fondues	0 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing by weight of starch: aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: aa) 5 % or more but less than 32 % bb) 32 % or more	61,36 + vc 59,67 + vc 50,60 + vc 62,72 + vc 59,16 + vc 18,00 + vc 46,37 + vc 61,67 + vc 53,95 + vc 52,38 + vc 50,11 + vc 55,24 + vc 60,01 + vc 53,64 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. I. e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 50,14 + vc 2. Other 54,37 + vc f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose) 50,67 + vc II. Containing 1,5 % or more but less than 6 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 46,82 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 35,00 + vc bb) 32 % or more but less than 45 % 35,00 + vc cc) 45 % or more 35,00 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 35,00 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 35,00 + vc bb) 32 % or more 35,00 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % weight of starch 39,57 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 39,01 + vc bb) 32 % or more 35,00 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 42,57 + vc 2. Other 35,00 + vc e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) 42,26 + vc	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. III. Containing 6 % or more but less than 12 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 36,47 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 52,79 + vc bb) 32 % or more 36,00 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 36,07 + vc 2. Other 35,00 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 35,00 + vc 2. Other 35,00 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 43,64 + vc 2. Other 35,00 + vc e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) 35,00 + vc IV. Containing 12 % or more but less than 18 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 45,22 + vc 2. Other 43,89 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 49,02 + vc 2. Other 35,00 + vc c) Containing 15 % or more by weight of sucrose (including invert sugar expressed as sucrose) 35,00 + vc V. Containing 18 % or more but less than 26 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. V. a) 1. Containing no starch or containing less than 5 % by weight of starch	35,00 + vc
	2. Other	35,00 + vc
	b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose)	35,00 + vc
	VI. Containing 26 % or more but less than 45 % by weight of milkfats:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	35,00 + vc
	2. Other	35,00 + vc
	b) Containing 5 % or more but less than 25 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	35,00 + vc
	2. Other	35,00 + vc
	c) Containing 25 % or more by weight of sucrose (including invert sugar expressed as sucrose)	35,00 + vc
	VII. Containing 45 % or more but less than 65 % by weight of milkfats:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	35,00 + vc
	2. Other	35,00 + vc
	b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	35,00 + vc
	2. Other	35,00 + vc
	VIII. Containing 65 % or more but less than 85 % by weight of milkfats:	
	a) Containing no sucrose or containing less than 5 % weight of sucrose (including invert sugar expressed as sucrose)	35,00 + vc
	b) Other	35,00 + vc
	IX. Containing 85 % or more by weight of milkfats	35,00 + vc
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:	
	B. Other, containing by weight of milkfats:	

CCT heading No	Description	Basic duty (fixed component)
22.02 (cont'd)	B. I. Less than 0,2 %	0 + vc
	II. 0,2 % or more but less than 2 %	0 + vc
	III. 2 % or more	0 + vc
29.04	Acrylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	C. Polyhydric alcohols:	
	II. D-Mannitol (mannitol)	0 + vc
	III. D-Glucitol (sorbitol):	
	a) In aqueous solution:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 + vc
	2. Other	0 + vc
	b) Other:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 + vc
	2. Other	0 + vc
35.05	Dextrins; and dextrin glues; soluble or roasted starches; starch glues:	
	A. Dextrins; soluble or roasted starches	0 + vc
	B. Glues made from dextrin or from starch, containing by weight of those materials:	
	ex I. Less than 25 %:	
	— Starch glues	12,00 + vc
	— Other	0 + vc
	ex II. 25 % or more but less than 55 %:	
	— Starch glues	12,00 + vc
	— Other	0 + vc
	ex III. 55 % or more but less than 80 %:	
	— Starch glues	12,00 + vc
	— Other	0 + vc
	ex IV. 80 % or more:	
	— Starch glues	12,00 + vc
	— Other	0 + vc
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:	
	A. Prepared glazings and prepared dressings:	
	I. With a basis of amylaceous substances, containing by weight of those substances:	
	a) Less than 55 %	0 + vc
	b) 55 % or more but less than 70 %	0 + vc
	c) 70 % or more but less than 83 %	0 + vc
	d) 83 % or more	0 + vc

CCT heading No	Description	Basic duty (fixed component)
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III: I. In aqueous solution: a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other II. Other: a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other	0 + vc 0 + vc 0 + vc - 0 + vc

ANNEX V

DEFINITION OF PORTUGUESE BASIC DUTIES FOR CERTAIN PRODUCTS

For the products mentioned below, the basic duties on which the Portuguese Republic shall effect the successive reductions provided for in Article 9 shall be those indicated opposite each of them:

CCT heading No	Description	Basic duty (%)
ex 34.02	Organic surface-active agents, surface-active preparations, and washing preparations, whether or not containing soap: — Sodium dodecan-1-yl sulphate — Triethanolamine dodecan-1-yl sulphate — Sulphonic acid, sodium alkylbenzenesulphonate and ammonium alkylbenzenesulphonate — Mixtures and preparations of sodium sulphate, dodecan-1-yl and triethanolamine sulphate	20 20 20 20
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: Q. Foundry core binders based on synthetic resins ex X. Other: — Refractory coatings of a kind used in foundries to improve the surface of cast-iron pieces — Anti-sealing and similar preparations for boilers and for treatment of industrial refrigeration water	20 20 20
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): C. Other: II. Aminoplasts: ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: — Urea, resins, modified with furfuryl alcohol, in etherified solutions, used in foundries III. Alkyds and other polyesters: ex b) Other: — Saturated poly(ethylene terephthalate), other than black polymers, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter, prepared for moulding or extrusion — Powdered, containing additives and pigments, used for thermosetting coatings or paints ex VII. Other: — Epoxy (ethoxyline) resins, powdered, containing additives and pigments, used for thermosetting coatings or paints	20 20 20 20

CCT heading No	Description	Basic duty (%)
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):	
	C. Other:	
	VII. Polyvinylchloride:	
	ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter:	
	— In microsuspension	20
	ex X. Copolymers of vinyl chloride with vinyl acetate:	
	— Preparations for the moulding of gramophone records	20
40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions): articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread, rings and discs):	
	ex B. Other:	
	— Patches for repairing tubes or tyres	20
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber:	
	ex A. Vulcanized rubber thread and cord, whether or not textile covered:	
	— Thread, uncovered, of round cross-section	20
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets:	
	ex D. Other:	
	— Flocked paper and paperboard	10
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:	
	ex A. Synthetic textile fibres:	
	— Of polyesters, with a length of less than 65 mm and tenacity of more than 53 cN/tex	16
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:	
	ex B. Other:	
	— Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, flocked	10
	— Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, weighing not less than 17 g per m ² and not more than 80 g per m ²	20
ex 59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:	
	— Unimpregnated, flocked with polyvinyl chloride	10
	— Unimpregnated, other than textile-faced flocked with preparations of cellulose derivatives or of other artificial plastic materials with the exception of polyurethane	10

CCT heading No	Description	Basic duty (%)
ex 59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like: — Flocked	10
ex 70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked: — Float glass, not being wired glass, other than ground but not further worked, more than 2 mm and not more than 10 mm in thickness	16
70.08	Safety glass consisting of toughened or laminated glass, shaped or not: ex B. Other: — Laminated glass for vehicles or boats	20
ex 70.13	Glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses: — Of soda glass gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass	10
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled: ex B. Other sheets and plates: IV. Clad, coated or otherwise surface-treated: ex d) Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerized, printed): — Coated with polyvinyl chloride	20
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, or iron or steel: B. Other: ex II. Other: — Bathtubs, of sheets or plates of iron or steel not more than 3 mm in thickness, enamelled	20
74.03	Wroughts bars, rods, angles, shapes and sections, of copper; copper wire: ex B. Other: — Bars and rods of round cross-section, of unalloyed copper, coiled — Wire of round cross-section, of unalloyed copper	20 20
ex 83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like and parts of such frames, of base metal keys for any of the foregoing articles, of base metal; keys for any of the foregoing articles, of base metal: — Lock cases, cylinders and springs, carriers and cams, obtained by sintering	20
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices, liquid elevators of bucket, chain, screw, band and similar kinds: B. Other pumps: II. Other: ex a) Pumps: — Centrifugal pumps submersible, other than metering pumps	20

CCT heading No	Description	Basic duty (%)
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:	
	ex B. Other:	
	— Other than parts	20
84.15	Refrigerators and refrigerating equipment (electrical and other):	
	C. Other:	
	ex I. Refrigerators of a capacity of more than 340 litres:	
	— Weighing more than 200 kg each, excluding parts	15
	ex II. Other:	
	— Refrigerators and deep-freeze storage units of the chest or cabinet type, weighing not more than 200 kg each, excluding parts	15
ex 84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight-operated counting and checking machines; weighing machine weights of all kinds:	
	— Electronic hopper scales or scales for discharging a pre-determined weight of material into a bag or container and other electronic instruments weighing out a constant amount, programmable, excluding parts	20
	— Electronic machines for weighing and labelling pre-packed products, excluding parts	20
	— Electronic weighbridges with capacities over 5 000 kg, excluding parts	20
	— Electronic shop scales with digital display, excluding parts	20
	— Electronic weighing machines and platforms, with digital display, other than personal weighing scales, excluding parts	20
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:	
	A. Sewing machines; furniture specially designed for sewing machines:	
	ex III. Parts; furniture specially designed for sewing machines:	
	— Sewing machine parts, obtained by sintering	20
ex 84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery):	
	— Press-cutters for hides, skins, furskins, or leather excluding parts	20
84.53	Automatic data-processing machines and units thereof: magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:	
	ex B. Other:	
	— Integrated operational digital units comprising, as a set, at least one central unit and one input and output unit, for use in industrial systems for production and distribution and use of electrical energy	20
	— Modulator/demodulator (modem) units for data transmission	20

CCT heading No	Description	Basic duty (%)
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter: E. Other: ex II. Other machines and mechanical appliances: — Injection moulding machines, extrusion moulding machines, grinders and blow moulding machines, for the rubber and artificial plastics industry	20
84.62	Ball, roller or needle roller bearings: — Rings for bearings, obtained by sintering, intended for cycles	20
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings: B. Other: ex II. Other: — Plain shaft bearings, obtained by sintering: — Weighing not more than 500 g each — For gears, self-lubricating, of bronze or iron	20 20
85.01	Electrical goods of the following descriptions; generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors: B. Other machines and apparatus I. Generators, motors, (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters: ex b) Other: — Generating sets with internal combustion engines, of an output of not more than 750 kVA, including sets whose performance is not expressed in kW or kVA, weighing more than 100 kg each — AC generators, weighing more than 100 kg each and of an output of not more than 750 kVA — DC motors and generators, weighing more than 100 kg each, excluding motors and other generators whose performance is not expressed in kW or kVA — Rotary converters, weighing more than 100 kg each ex II. Transformers, static converters, rectifiers and rectifying apparatus; inductors: — Static converters, weighing more than 100 kg each, and rectifiers and rectifying apparatus, other than specially designed for welding — Three-phase transformers, without liquid dielectric, of an output of not less than 50 kVA and not more than 2 500 kVA	20 20 20 20 20 20
85.04	Electric accumulators: B. Other: ex II. Other accumulators: — Nickel-cadmium accumulators not hermetically closed	20

CCT heading No	Description	Basic duty (%)
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon: ex C. Electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters): — Hair driers, excluding drying hoods	20
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems): ex B. Other: — Automatic electronic telephone sets excluding parts thereof	20
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus; (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras: I. Transmitters: ex b) Other: — Using the HF and MF bands II. Transmitter-receivers: ex b) Other: — Using the VHF band — Portable mounts for VHF transmitter-receivers III. Receivers, whether or not incorporating sound recorders or reproducers: b) Other: ex 2. Other: — Radiotelegraphic and radiotelephonic receivers using the VLF, LF, MF and HF bands	20 20 20
ex 85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields: — Excluding equipment for railways and parts	20
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No 85.09 or 85.16: ex B. Other: — Excluding burglar, fire and similar alarms and parts	20
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:	

CCT heading No	Description	Basic duty (%)
85.19 (cont'd)	ex A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits: — For industrial applications, other than apparatus for making connections in electrical circuits: — Rated at 1 000 V or more: — Make-and-break and isolating switches, including switches for breaking circuits under load rated at not less than 1 kV but less than 60 kV — Fuses rated at not less than 6 kV and up to and including 36 kV, of the HJ type — Rated at less than 1 000 V: — NH-type fuses — Switches from 63 A up to 1 000 A, three- or four-pole, double breaking ex D. Switchboard and control panels: — Fitted with apparatus and instruments: — For industrial applications other than for telecommunications and instrument applications: — Not less than 1 000 V, including removable cells with switches or circuit breakers for metal clad transformers — 1 000 V or less	20 20 20 20 20 20
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors: ex B. Other: — Wires and cables for power distribution rated at 60 kV or less, not ready for connectors to be fitted or already provided with connectors, insulated with polyethylene, excluding winding wire — copper winding wire, lacquered, varnished or enamelled, of a diameter of 0,40 mm or more but not more than 1,20 mm (class F, grade I and II)	20 20
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09): A. For the transport of persons, including vehicles designed for the transport of both passengers and goods: I. With either a spark ignition or a compression ignition engine: ex b) Other: — With four-wheel drive, a ground clearance of more than 205 mm, an unladen weight of more than 1 350 kg and less than 1 900 kg, a total laden weight of 1 950 kg or more and less than 3 600 kg, a spark ignition engine of a cylinder capacity of more than 1 560 cm³ and less than 2 900 cm³ or a compressed ignition engine of a cylinder capacity of more than 1 980 cm³ and less than 2 500 cm³ B. For the transport of goods or materials: II. Other: a) With either a spark ignition or a compression ignition engine: 1. Motor lorries with either a spark ignition engine of a cylinder capacity of 2 800 cm³ or more or a compression ignition engine of a cylinder capacity of 2 500 cm³ or more:	20

In respect of matches falling within heading No 36.06 and tinder falling within subheading ex 36.08 B of the Common Customs Tariff, coming from Finland, the basic duty shall be zero.

ANNEX VI

1. PRODUCTS FOR WHICH THE MINIMUM DUTIES (FIXED COMPONENT) ARE FIXED AT 35 %
FOR IMPORTS COMING FROM THE COMMUNITY AS CONSTITUTED ON 31 DECEMBER
1985

CCT heading No	Description
17.04	Sugar confectionery, not containing cocoa : B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose) C. White chocolate D. Other
19.03	Macaroni, spaghetti and similar products
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
21.07	Food preparations not elsewhere specified or included: G. Other : I. Containing no milkfats or containing less than 1,5 % by weight of such fats: f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose) II. Containing 1,5 % or more but less than 6 % by weight of milkfats III. Containing 6 % or more but less than 12 % by weight of milkfats IV. Containing 12 % or more but less than 18 % by weight of milkfats V. Containing 18 % or more but less than 26 % by weight of milkfats VI. Containing 26 % or more but less than 45 % by weight of milkfats VII. Containing 45 % or more but less than 65 % by weight of milkfats VIII. Containing 65 % or more but less than 85 % by weight of milkfats IX. Containing 85 % or more by weight of milkfats

2. PRODUCTS FOR WHICH THE MINIMUM DUTIES (FIXED COMPONENT) ARE FIXED AT 14 % FOR IMPORTS COMING FROM THE COMMUNITY AS CONSTITUTED ON 31 DECEMBER 1985

CCT heading No	Description
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa: I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) II. Other: a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose): 2. 50 % or more b) Containing 1,5 % or more by weight of milkfats D. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats II. Containing by weight of milkfats: a) 1,5 % or more but not more than 6,5 % b) more than 6,5 % but less than 26 %

3. PRODUCTS FOR WHICH THE MINIMUM DUTIES (FIXED COMPONENT) ARE FIXED AT 12 % FOR IMPORTS COMING FROM THE COMMUNITY AS CONSTITUTED ON 31 DECEMBER 1985

CCT heading No	Description
19.02	Malt extract: preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa: B. Other
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues: ex B. Glues made from dextrin or from starch: — Starch glues:

4. PRODUCTS FOR WHICH THE MINIMUM DUTIES (FIXED COMPONENT) ARE FIXED AT 11 % FOR IMPORTS COMING FROM THE COMMUNITY AS CONSTITUTED ON 31 DECEMBER 1985

CCT heading No	Description
19.02	Malt extract, preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa: A. Malt extract
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: C. Roasted chicory and other roasted coffee substitutes: II. Other
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: II. Rice B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: I. Not stuffed, cooked: ex a) Dried: — With added sugar ex b) Other: — With added sugar II. Stuffed: ex b) Other: — With added sugar C. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % by weight of such fats G. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing by weight of starch: cc) 45 % or more b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing by weight of starch: bb) 32 % or more but less than 45 % cc) 45 % or more c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing by weight of starch: bb) 32 % or more but less than 45 % cc) 45 % or more d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose) e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose)

ANNEX

TEXTILES

1. In order to follow the development of the Portuguese textile exports to Finland, the Community accepts for Portugal a system of administrative co-operation in accordance with the mechanism set out in Annex A for the products listed in Annex B.
2. This administrative cooperation will be applicable for a period of time not exceeding that during which the Portuguese Republic and the other Member States of the Community maintain such administrative cooperation amongst themselves.
3. In this context, the Community confirms that the Portuguese Republic undertakes to show understanding and flexibility in the framework of the Joint Committee should sudden and serious difficulties arise in the Finnish market.

ANNEX A

ADMINISTRATIVE COOPERATION

1. The competent Portuguese authorities shall issue a 'Declaração de Exportação' (DE) for any export of textile products of the tariff headings referred to in Annex B originating in Portugal and intended to be sent to Finland with a view to their final import.
2. The competent Portuguese authorities shall issue certified copies of the DE, for the abovementioned products. The certificates shall comprise in particular the information which should appear in the request by an importer referred to in paragraph 4.
3. The Commission shall notify the Republic of Finland within the first 10 days of each quarter, broken down by product, of:
 - a) the quantities for which certified true copies of the DE have been issued during the preceding quarter;
 - b) the exports made during the quarter preceding the period referred to in (a).
4. Final import into Finland of products covered by the present administrative cooperation shall be subject to the submission of an import document issued or endorsed by the competent Finnish authorities. This document shall be issued or endorsed within a maximum period of five working days after the lodging of a request by any Finnish importer. This import document shall be issued or endorsed on the sight of a copy, certified by the competent Portuguese authorities, of the DE that they have issued.

The request of the importer shall indicate:

- a) the name and address of the importer and exporter;
- b) the description of the product indicating:
 - the trade designation,
 - the tariff heading of the Finnish foreign trade statistics,
 - the country of origin;

- c) the indication of the amount of the product in the unit indicated in Annex B;
- d) the date or dates envisaged for import.

This paragraph shall not prevent the final import of the products in question if the quantity of the products entered from import exceeds, in total, by less than 5 %, that mentioned on the import document.

5. Where a requested import document concerns a quantity less than the quantity indicated in the certified copy of the DE, that copy shall be returned to the importer with a note on the back stating the quantity for which an import document was issued.

6. The Republic of Finland shall notify the Commission within the first 10 days of each quarter, and broken down by product, of:

- a) the quantities for which the import documents have been issued or endorsed during the preceding quarter;
- b) the imports made during the quarter preceding the period referred to in (a).

ANNEX B

FINNISH LIST

I. Socks and ankle socks for men, women, boys and girls:

60.03.112-119, 152-159

pairs

II. Women's, girls' and infants' blouses made of woven fabrics of cotton or man-made fibres

61.02.502, 505, 506, ex 509

pieces

III. Bed linen

62.02.115-199

tonne

IV. Toilet linen, kitchen linen, and the like, of cotton terry towelling and similar cloth

62.02.311

tonne

COUNCIL DECISION

of 15 September 1986

on the conclusion of the Additional Protocol to the Agreement between the European Economic Community and the Republic of Iceland consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community

(86/543/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the recommendation from the Commission,

Whereas it is necessary to approve the Additional Protocol to the Agreement between the European Economic Community and the Republic of Iceland ⁽¹⁾ signed in Brussels on 22 July 1972, to take account of the accession of the Kingdom of Spain and the Portuguese Republic to the Community,

HAS DECIDED AS FOLLOWS:

Article 1

The Additional Protocol to the Agreement between the European Economic Community and the Republic of Iceland consequent on the accession of the Kingdom of

Spain and the Portuguese Republic to the Community is hereby approved on behalf of the Community.

The text of the Protocol is attached to this Decision.

Article 2

The President of the Council shall give the notification provided for in Article 18 of the Protocol ⁽²⁾.

Article 3

This Decision shall take effect on the day following that of its publication in the *Official Journal of the European Communities*.

Done at Brussels, 15 September 1986.

For the Council

The President

G. HOWE

⁽¹⁾ OJ No L 301, 31. 12. 1972, p. 2.

⁽²⁾ The date of entry into force of the Protocol will be published in the *Official Journal of the European Communities* by the General Secretariat of the Council.

ADDITIONAL PROTOCOL

to the Agreement between the European Economic Community and the Republic of Iceland consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community

THE EUROPEAN ECONOMIC COMMUNITY,

of the one part, and

THE REPUBLIC OF ICELAND,

of the other part,

HAVING REGARD to the Agreement between the European Economic Community and the Republic of Iceland signed in Brussels on 22 July 1972, hereinafter called the 'Agreement',

HAVING REGARD to the accession of the Kingdom of Spain and the Portuguese Republic to the European Communities on 1 January 1986,

CONSIDERING that, on 19 December 1985, for the period 1 January 1986 to 28 February 1986, the Community and the Republic of Iceland had agreed upon the arrangements applicable to trade between Iceland, on the one hand, and Spain and Portugal, on the other,

HAVE DECIDED to determine by common accord the adjustments and transitional measures to the Agreement consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the European Economic Community, and

TO CONCLUDE THIS PROTOCOL:

TITLE I

Adjustments

Article 1

The Agreement, the Annexes and Protocols, which form an integral part thereof, the Final Act and the declarations annexed thereto shall be drawn up in the Spanish and Portuguese languages and those texts shall be authentic in the same way as the original texts. The Joint Committee shall approve the Spanish and Portuguese texts.

Article 2

Products covered by the Agreement and originating in Iceland, when imported into the Canary Islands, Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community, including the *arbitrio insular* charge applied in the Canary Islands.

The Republic of Iceland shall grant to imports of products covered by the Agreement and originating in the Canary Islands, Ceuta or Melilla the same customs regime as that which is granted to products imported from and originating in Spain.

TITLE II

Transitional measures concerning Spain, on the one hand, and Iceland, on the other

Article 3

1. For the products covered by the Agreement and subject to the provisions of Articles 4a and 5, the customs duties on imports between Iceland and Spain applicable to products originating in those countries shall be progressively abolished in accordance with the following timetable:

- on 1 March 1986, each duty shall be reduced to 90,0 % of the basic duty,
- on 1 January 1987, each duty shall be reduced to 77,5 % of the basic duty,
- on 1 January 1988, each duty shall be reduced to 62,5 % of the basic duty,
- on 1 January 1989, each duty shall be reduced to 47,5 % of the basic duty,
- on 1 January 1990, each duty shall be reduced to 35,0 % of the basic duty,
- on 1 January 1991, each duty shall be reduced to 22,5 % of the basic duty,
- on 1 January 1992, each duty shall be reduced to 10,0 % of the basic duty,
- the last reduction of 10 % shall be made on 1 January 1993.

2. The rate of the duties calculated in accordance with paragraph 1 shall be applied by rounding down to the first decimal place by deleting the second decimal.

Article 4

1. Subject to the provisions of the following three paragraphs, the basic duty to which the successive reductions provided for in Article 3 are to be applied shall, for each product, be the duty actually applied on 1 January 1985 in trade between Iceland and Spain.

2. However, if after that date and before accession a tariff reduction has been applied, such reduced duty shall be considered as a basic duty.

3. For the products listed in Annex I, the basic duty applied by Spain shall be that indicated against each product.

4. For crude petroleum oils or oils obtained from bituminous minerals falling within heading No 27.09 of the Common Customs Tariff the basic duty applied by Spain shall be nil.

Article 4a

For the products covered by Protocol No 6 of the Agreement, the Kingdom of Spain shall abolish in accordance with the timetable indicated in Annex Ia the difference between

- (a) the basic duty actually applied by the Kingdom of Spain on 1 January 1985 on imports of those products originating in Iceland and
- (b) the duty referred to in Protocol No 6 of the Agreement, applicable by the Community to the same products imported from and originating in Iceland.

Article 5

1. The variable component which the Kingdom of Spain may apply in accordance with Article 1 of Protocol No 2 to the Agreement to certain products listed in Table I of that Protocol, originating in Iceland, shall be adjusted by the compensatory amount applied in trade between the Community as constituted on 31 December 1985 and Spain.

2. For the products listed in Table I of Protocol No 2 to the Agreement, the Kingdom of Spain shall abolish, in accordance with the timetable laid down in Article 3, the difference between:

- the basic duty to be applied by Spain in accordance with Article 4,
- and
- the duty (other than the variable component) indicated in the last column of Table I of Protocol No 2.

3. For the products listed in Table II of Protocol No 2 to the Agreement, the Republic of Iceland shall abolish, in accordance with the timetable laid down in Article 3, the difference between:

- the basic duty to be applied by Iceland in accordance with Article 4,
- and
- the duty (other than the variable component) indicated in the last column of Table II of Protocol No 2.

Article 6

If the Kingdom of Spain suspends in whole or in part the levying of the customs duties applicable to products imported from the Community as constituted on 31 December 1985, it shall also suspend or reduce, by the same percentage, the customs duties on imports applicable to products originating in Iceland.

Article 7

1. If the Kingdom of Spain opens to third countries tariff quotas actually applied on 1 January 1985, products imported from Iceland shall be subject to the same treatment as products imported from the Community as constituted on 31 December 1985, whilst such quotas remain open.

2. If tariff quotas are not opened, the Kingdom of Spain shall apply to products imported from Iceland the duties applied in the case of such quotas being opened. The quantities or value subject to these duties shall be limited to the amounts actually imported from Iceland under the same quotas opened on 1 January 1985.

Article 8

1. If the Kingdom of Spain applies quantitative restrictions on imports from the Community as constituted on 31 December 1985:

- until 31 December 1988, of the products referred to in Annex II,
- until 31 December 1989, of the products referred to in Annex III,

it shall also apply quantitative restrictions on the same products originating in Iceland.

2. The quantitative restrictions referred to above shall take the form of global quotas which are also opened for imports originating in the other EFTA countries.

The initial global quotas for 1986 are listed in Annexes II and III, respectively.

3. The rate of progressive increase for quotas referred to in Annex II and for quotas 1 to 5 and 10 to 14 referred to in Annex III shall be 25 % at the beginning of each year for quotas expressed in ECU and 20 % at the beginning of each year for quotas expressed in terms of volume. The increase shall be added to each quota and the next increase calculated on the basis of the total thus obtained.

For the quotas 6 to 9 listed in Annex III; the annual rate of progressive increase shall be as follows:

- first year: 13 %,
- second year: 18 %,
- third year: 20 %,
- fourth year: 20 %.

4. Where it is found that imports into Spain of a product listed in Annex II or III have for two consecutive years been less than 90 % of the quota, the Kingdom of Spain shall, from the beginning of the year following those two years, liberalize imports of that product originating in Iceland or in other countries referred to in paragraph 2, if the product is liberalized at that time in respect of the Community as constituted on 31 December 1985.

5. If the Kingdom of Spain liberalizes imports of a product listed in Annex II or III coming from the Community as constituted on 31 December 1985 or increases a quota beyond the minimum rate applicable to the Community as constituted on the abovementioned date, it shall also liberalize imports of that product originating in Iceland or increase the global quota proportionately.

6. For the administration of the abovementioned quotas, the Kingdom of Spain shall apply the same administrative rules and procedures as those applied to imports of such products originating in the Community as constituted on 31 December 1985.

Article 8a

By way of derogation from Article 13 of the Agreement, and up to 31 December 1992, imports of certain fishery products referred to in Article 1 of Protocol 6 originating in Iceland and imported into the Kingdom of Spain and listed in Annex IIIa, shall be the subject of quantitative restrictions.

These restrictions shall apply within the limits and under the conditions set out below. The basic quantities for 1986 shall be those listed in Annex IIIa.

These quotas shall be the subject of management by 3-monthly periods.

For the period from 1 January 1987 to 31 December 1992 the basic annual quotas to be fixed shall at least equal the quantities referred to above.

Imports into the Community of these products may benefit from the preferential rate only on condition that the free-at-frontier price for the products concerned, ascertained by the Member States in accordance with Article 21 of Regulation (EEC) No 3796/81, is at least equal to the reference price fixed by the Community for the products or categories of product concerned.

For a five-year period, imports into Spain of products falling under Common Customs Tariff heading No 15.04 shall be subject to quantitative restrictions.

TITLE III

Transitional measures concerning Portugal, on the one hand, and Iceland, on the other

Article 9

1. For the products covered by the Agreement and subject to the provisions of Articles 10a and 12, the customs duties on imports into Portugal applicable to products originating in Iceland shall be progressively abolished in accordance with the following timetable:

- on 1 March 1986, each duty shall be reduced to 90 % of the basic duty,
- on 1 January 1987, each duty shall be reduced to 80 % of the basic duty,
- on 1 January 1988, each duty shall be reduced to 65 % of the basic duty,
- on 1 January 1989, each duty shall be reduced to 50 % of the basic duty,
- on 1 January 1990, each duty shall be reduced to 40 % of the basic duty,
- on 1 January 1991, each duty shall be reduced to 30 % of the basic duty,
- the other two reductions of 15 % each shall be made on 1 January 1992 and 1 January 1993, respectively.

2. The rate of duties calculated in accordance with paragraph 1 shall be applied by rounding down to the first decimal place by deleting the second decimal.

Article 10

1. Subject to the provisions of the following three paragraphs, the basic duty to which the successive reductions

provided for in Article 9, are to be applied shall, for each product, be the duty actually applied by the Portuguese Republic on 1 January 1985 in trade with Iceland.

2. However, if after that date and before accession a tariff reduction has been applied, such reduced duty shall be considered as a basic duty.

3. For the products listed in Annex IV, the basic duty applied by Portugal shall be that indicated against each product.

4. For the products listed in Annex V, as well as for matches and tinder, the basic duties shall be those indicated in the said Annex.

Article 10 a

For the products covered by Protocol No 6 of the Agreement, the Republic of Portugal shall abolish, in accordance with the timetable indicate in Annex VII, the difference between:

(a) the basic duty actually applied by the Portuguese Republic on 1 January 1985 on imports of those products originating in Iceland or, in the case where it was higher, the duty applied on imports of the same products imported from the Community,

and

(b) the duty referred to in Protocol No 6 of the Agreement applicable by the Community to the same products imported from and originating in Iceland.

Article 11

1. The following charges applied by Portugal in trade with Iceland shall be progressively abolished in accordance with the following timetable:

(a) the *ad valorem* charge of 0,4 % applied to goods imported temporarily, goods reimported (excluding containers) and goods imported under the inward processing arrangements characterized by the rebate of duties levied on the import of goods used after export of the products obtained (drawback) shall be reduced to 0,2 % on 1 January 1987 and abolished on 1 January 1988;

(b) the *ad valorem* charge of 0,9 % applied to goods imported for home use shall be reduced to 0,6 % on 1 January 1989, reduced to 0,3 % on 1 January 1990 and abolished on 1 January 1991.

2. The Portuguese Republic shall progressively abolish for liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances, falling

within subheading 17.04 A of the Common Customs Tariff, the fiscal element of Esc 5 per in accordance with the timetable laid down in Article 9.

Article 12

1. The variable component which the Portuguese Republic may apply in accordance with Article 1 of Protocol No 2 to the Agreement to certain products listed in Table I of that Protocol, originating in Iceland, shall be adjusted by the compensatory amount applied in trade between the Community as constituted on 31 December 1985 and Portugal.

2. For the products listed in Table I of Protocol No 2 to the Agreement, the Portuguese Republic shall abolish, in accordance with the timetable laid down in Article 9, the difference between:

— the basic duty to be applied by Portugal in accordance with Article 10,

and

— the duty (other than the variable component) indicated in the last column of Table I of Protocol No 2.

3. In all cases where a minimum duty (fixed component) is applied in respect of the Community, as indicated in Annex VI, the same minimum duty shall be applied to Iceland if the calculation resulting from the breakdown in respect of Iceland results in a level of duty lower than the minimum duty applied in respect of the Community.

4. For the products listed in Table II of Protocol No 2 to the Agreement, the Republic of Iceland shall abolish, in accordance with the timetable laid down in Article 9, the difference between:

— the customs duties actually applied by the Republic of Iceland on 1 January 1985,

and

— the duty (other than the variable component) indicated in the last column of Table II of Protocol No 2.

Article 13

If the Portuguese Republic suspends in whole or in part the levying of customs duties and/or charges referred to in Article 11 on products imported from the Community as constituted on 31 December 1985, it shall also suspend or reduce, by the same percentage, those duties and/or charges applicable to products originating in Iceland.

Article 14

1. The Portuguese Republic will maintain until 31 December 1987 quantitative restrictions on imports of motor vehicles within the limits of a system of import quotas.

2. If the Portuguese Republic liberalizes imports of the motor vehicles concerned coming from the Community as constituted on 31 December 1985, or increases a quota beyond the level of that applicable to the Community as constituted on the abovementioned date, it shall also liberalize the imports in question originating in Iceland or increase the quota for that country proportionately.

Article 14a

By way of derogation from Article 13 of the Agreement and up to 31 December 1992, imports of certain fishery products referred to in Article 1 of Protocol No 6 originating in Iceland and imported into the Portuguese Republic, and listed in Annex IIIa, shall be the subject of quantitative restrictions.

These restrictions shall apply within the limits and under the conditions set out below. The basic quantities for 1986 shall be those listed in Annex IIIa.

These quotas shall be the subject of management by 3-monthly periods.

For the period from 1 January 1987 to 31 December 1992 the basic annual quotas to be fixed shall at least equal the quantities referred to above.

Imports into the Community of these products may benefit from the preferential rate only on condition that the free-at-frontier price for the products concerned, ascertained by the Member States in accordance with Article 21 of Regulation (EEC) No 3796/81, is at least equal to the reference price fixed by the Community for the products or categories of product concerned.

For a five-year period imports into Portugal of products falling under heading No 15.04 of the Common Customs Tariff shall be subject to quantitative restrictions.

Article 15

The Portuguese Republic shall abolish the discriminating variation existing between the rate of reimbursement by the

social security institutions for pharmaceutical products imported from Iceland in three annual stages of equal size occurring on the following dates:

— 1 January 1987,

— 1 January 1988,

— 1 January 1989.

TITLE IV

General and final provisions

Article 16

The Joint Committee shall make any amendments which may be necessary to the origin rules consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the European Communities.

Article 17

The Annexes to this Protocol form an integral part thereof. This Protocol forms an integral part of the Agreement.

Article 18

This Protocol shall be approved by the Contracting Parties in accordance with their own procedures. It shall enter into force on 1 March 1986, provided that the Contracting Parties have notified each other before that date that the procedures necessary to this end have been completed. After that date, the Protocol shall enter into force on the first day of the second month following such notification.

Article 19

This Protocol is drawn up in duplicate, in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese, Spanish and Icelandic languages, each of these texts being equally authentic.

Hecho en Bruselas, el catorce de julio de mil novecientos ochenta y seis.

Udfærdiget i Bruxelles, den fjortende juli nitten hundrede og seksogfirs.

Geschehen zu Brüssel am vierzehnten Juli neunzehnhundertsechundachtzig.

Έγινε στις Βρυξέλλες, στις δεκατέσσερις Ιουλίου χίλια εννιακόσια ογδόντα έξι.

Done at Brussels on the fourteenth day of July in the year one thousand nine hundred and eighty-six.

Fait à Bruxelles, le quatorze juillet mil neuf cent quatre-vingt-six.

Fatto a Bruxelles, addì quattordici luglio millenovecentottantasei.

Gedaan te Brussel, de veertiende juli negentienhonderd zesentachtig.

Feito em Bruxelas, em catorze de Julho de mil novecentos e oitenta e seis.

Gjört í Brussel fjórtánda dag júlí árið nítján hundruð áttatíu og sex.

Por la Comunidad Económica Europea

For Det europæiske økonomiske Fællesskab

Für die Europäische Wirtschaftsgemeinschaft

Για την Ευρωπαϊκή Οικονομική Κοινότητα

For the European Economic Community

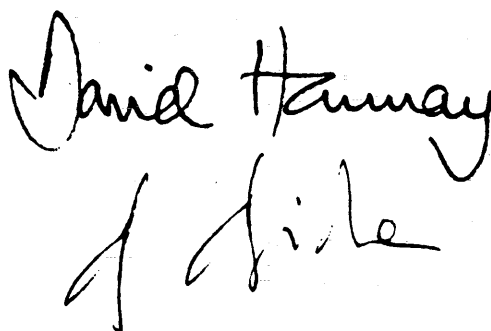
Pour la Communauté économique européenne

Per la Comunità economica europea

Voor de Europese Economische Gemeenschap

Pela Comunidade Económica Europeia

Fyrir Efnahagsbandalag Evrópu



Por la República de Islandia

For republikken Island

Für die Republik Island

Για τη Δημοκρατία της Ισλανδίας

For the Republic of Iceland

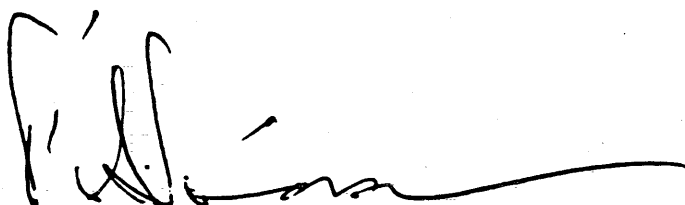
Pour la république d'Islande

Per la Repubblica d'Islanda

Voor de Republiek IJsland

Pela República da Islândia

Fyrir Lýðveldið Ísland



ANNEX I

SPANISH BASIC DUTY (FIXED COMPONENT) ON 1 JANUARY 1986 ⁽¹⁾

CCT heading No	Description	Basic duty (fixed component)
17.04	Sugar confectionery, not containing cocoa: B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose): I. Less than 60 % II. 60 % or more C. White chocolate D. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing by weight of sucrose (including invert sugar expressed as sucrose): 1. 5 % or more but less than 30 % 2. 30 % or more but less than 40 % 3. 40 % or more but less than 50 %: aa) Containing no starch bb) Other 4. 50 % or more but less than 60 % 5. 60 % or more but less than 70 % 6. 70 % or more but less than 80 % 7. 80 % or more but less than 90 % 8. 90 % or more II. Other: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing by weight of sucrose (including invert sugar expressed as sucrose):	9,30 + vc 7,74 + vc 0 + vc 11,67 + vc 17,51 + vc 14,93 + vc 11,06 + vc 10,23 + vc 8,29 + vc 5,94 + vc 6,49 + vc 3,91 + vc 4,59 + vc 0 + vc

⁽¹⁾ On 1 March 1986 these duties will be subject to the first reduction of 10 % provided for in Article 3 of the Additional Protocol.

CCT heading No	Description	Basic duty (fixed component)
17.04 (cont'd)	D. II. b) 1. 5 % or more but less than 30 % 2. 30 % or more but less than 50 % 3. 50 % or more but less than 70 % 4. 70 % or more	5,81 + vc 0 + vc 0 + vc 6,00 + vc
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose: I. Less than 65 % II. 65 % or more but less than 80 % III. 80 % or more B. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % by weight of such fats II. Containing by weight of milkfats: a) 3 % or more but less than 7 % b) 7 % or more C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa: I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) II. Other: a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose): 1. Less than 50 % 2. 50 % or more b) Containing by weight of milkfats: 1. 1,5 % or more but less than 3 % 2. 3 % or more but less than 4,5 % 3. 4,5 % more but less than 6 % 4. 6 % or more	10,06 + vc 0 + vc 0 + vc 0 + vc 0 + vc 3,91 + vc 14,6 + vc 9,75 + vc 3,44 + vc 4,55 + vc 3,01 + vc 0 + vc

CCT heading No	Description	Basic duty (fixed component)
18.06 (cont'd)	D. Other:	
	I. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	a) In immediate packings of a net capacity of 500 g or less	0 + vc
	b) Other	0 + vc
	II. Containing by weight of milkfats:	
	a) 1,5 % or more but not more than 6,5 %	0 + vc
	b) More than 6,5 % but less than 26 %	0 + vc
	c) 26 % or more	0 + vc
19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:	
	A. Malt extract:	
	I. With a dry extract content of 90 % or more by weight	19,5 + vc
	II. Other	19,5 + vc
	B. Other:	
	I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose)	17,3 + vc
	II. Other:	
	a) Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	1. Containing less than 14 % by weight of starch:	
	aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	17,3 + vc
	bb) Containing by weight of sucrose (including invert sugar expressed as sucrose)	17,3 + vc
	2. Containing 14 % or more but less than 32 % by weight of starch	17,3 + vc
	3. Containing 32 % or more but less than 45 % by weight of starch	17,3 + vc
	4. Containing 45 % or more but less than 65 % weight of starch:	
	aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	17,3 + vc
	bb) Other	17,3 + vc

CCT heading No	Description	Basic duty (fixed component)
19.02 (cont'd)	B. II. a) 5. Containing 65 % or more but less than 80 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 6. Containing 80 % or more but less than 85 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 7. Containing 85 % or more by weight of starch b) Containing by weight of milkfats: 1. 1,5 % or more but less than 5 % 2. 5 % or more	17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc
19.03	Macaroni, spaghetti and similar products: A. Containing eggs B. Other: I. Containing no common wheat flour or meal II. Other	18,1 + vc 18,1 + vc 18,1 + vc 18,1 + vc
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches: — From yucca or manioc — Of potato or other starches — Other	19,2 + vc 11,4 + vc 14,3 + vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products): A. Obtained from maize B. Obtained from rice C. Other	16,8 + vc 16,8 + vc 16,8 + vc

CCT heading No	Description	Basic duty (fixed component)
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: A. Crispbread B. Matzos C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products D. Other, containing by weight of starch: I. Less than 50 % II. 50 % or more	6,1 + vc 6,1 + vc 6,1 + vc 6,1 + vc 6,1 + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose): I. Less than 30 % II. 30 % or more but less than 50 % III. 50 % or more B. Other: I. Containing no starch or containing less than 5 % by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose): a) Less than 70 %: — Not containing sugar or cocoa — Other b) 70 % or more II. Containing 5 % or more but less than 32 % by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): — Not containing sugar or cocoa — Other b) Containing 5 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other	10 + vc 10 + vc 10 + vc 8,7 + vc 10 + vc 10 + vc 8,7 + vc 10 + vc 10 + vc 10 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. II. c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other III. Containing 32 % or more but less than 50 % by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats: — Not containing sugar or cocoa — Other 2. Other: — Not containing sugar or cocoa — Other b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other IV. Containing 50 % or more but less than 65 % by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats: — Not containing sugar or cocoa — Other 2. Other: — Not containing sugar or cocoa — Other	10 + vc 10 + vc 10 + vc 10 + vc 8,7 + vc 10 + vc 8,7 + vc 10 + vc 10 + vc 10 + vc 10 + vc 8,7 + vc 10 + vc 8,7 + vc 10 + vc 8,7 + vc 10 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. IV. b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other V. Containing 65 % or more by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): — Not containing sugar or cocoa — Other b) Other	10 + vc 10 + vc 8,7 + vc 10 + vc 10 + vc
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: C. Roasted chicory and other roasted coffee substitutes: II. Other D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: II. Other	13,71 + vc 16,87 + vc
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeast: a) Dried b) Other	4,5 + vc 5 + vc
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: I. Maize II. Rice III. Other	16,8 + vc 16,8 + vc 16,8 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: I. Not stuffed, cooked: a) Dried 16,8 + vc b) Other 16,8 + vc II. Stuffed: a) Cooked 16,8 + vc b) Other 16,8 + vc C. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % weight of such fats 16,8 + vc II. Containing by weight of milkfats: a) 3 % or more but less than 7 % 16,8 + vc b) 7 % or more 16,8 + vc D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghourt: a) In powder form, containing by weight of milkfats: 1. Less than 1,5 % 16,8 + vc 2. 1,5 % or more 16,8 + vc b) Other, containing by weight of milkfats: 1. Less than 1,5 % 16,8 + vc 2. 1,5 % or more but less than 4 % 16,8 + vc 3. 4 % or more 16,8 + vc II. Other, containing by weight of milkfats: a) Less than 1,5 % and containing by weight of milk proteins (nitrogen content $\times 6,38$): 1. Less than 40 % 16,8 + vc 2. 40 % or more but less than 55 % 16,8 + vc 3. 55 % or more but less than 70 % 16,8 + vc 4. 70 % or more 16,8 + vc b) 1,5 % or more 16,8 + vc E. Cheese fondues 16,8 + vc	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch: — Non-alcoholic compound preparations (known as 'concentrated extracts') for the manufacture of beverages 9,8 + vc — Mixtures of plants for the manufacture of beverages 1,3 + vc — Protein hydrolysates and protein concentrates 0,4 + vc — Texturized proteins 0,7 + vc — Other 16,8 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 16,8 + vc bb) 32 % or more but less than 45 % 16,8 + vc cc) 45 % or more 16,8 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 16,8 + vc bb) 32 % or more but less than 45 % 16,8 + vc cc) 45 % or more 16,8 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 16,8 + vc bb) 32 % or more but less than 45 % 16,8 + vc cc) 45 % or more 16,8 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 16,8 + vc bb) 32 % or more 16,8 + vc	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. I. e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose)	16,8 + vc
	II. Containing 1,5 % or more but less than 6 % by weight of milkfats:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Containing by weight of starch:	
	aa) 5 % or more but less than 32 %	16,8 + vc
	bb) 32 % or more but less than 45 %	16,8 + vc
	cc) 45 % or more	16,8 + vc
	b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Containing by weight of starch:	
	aa) 5 % or more but less than 32 %	16,8 + vc
	bb) 32 % or more	16,8 + vc
	c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Containing by weight of starch:	
	aa) 5 % or more but less than 32 %	16,8 + vc
	bb) 32 % or more	16,8 + vc
	d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose)	16,8 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. III. Containing 6 % or more but less than 12 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 16,8 + vc bb) 32 % or more 16,8 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) 16,8 + vc IV. Containing 12 % or more but less than 18 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc c) Containing 15 % or more by weight of sucrose (including invert sugar expressed as sucrose) 16,8 + vc V. Containing 18 % or more but less than 26 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. V. a) 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose) VI. Containing 26 % or more but less than 45 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more but less than 25 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other c) Containing 25 % or more by weight of sucrose (including invert sugar expressed as sucrose) VII. Containing 45 % or more but less than 65 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other VIII. Containing 65 % or more but less than 85 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % weight of sucrose (including invert sugar expressed as sucrose) b) Other IX. Containing 85 % or more by weight of milkfats	16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: B. Other, containing by weight of milkfats:	

CCT heading No	Description	Basic duty (fixed component)
22.02 (cont'd)	B. I. Less than 0,2 % II. 0,2 % or more but less than 2 % III. 2 % or more	0 + vc 0 + vc 0 + vc
29.04	Acrylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	C. Polyhydric alcohols:	
	II. D-Mannitol (mannitol)	0 + vc
	III. D-Glucitol (sorbitol):	
	a) In aqueous solution:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	8,7 + vc
	2. Other	0 + vc
	b) Other:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	8,7 + vc
	2. Other	0 + vc
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues:	
	A. Dextrins; soluble or roasted starches	15,88 + vc
	B. Glues made from dextrin or from starch, containing by weight of those materials;	
	I. Less than 25 %	25,74 + vc
	II. 25 % or more but less than 55 %	24,4 + vc
	III. 55 % or more but less than 80 %	21,3 + vc
	IV. 80 % or more	10,94 + vc
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:	
	A. Prepared glazings and prepared dressings:	
	I. With a basis of amylaceous substances, containing by weight of those substances:	
	a) Less than 55 %	11,32 + vc
	b) 55 % or more but less than 70 %	6,87 + vc
	c) 70 % or more but less than 83 %	3,24 + vc
	d) 83 % or more	0 + vc

CCT heading No	Description	Basic duty (fixed component)
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III: I. In aqueous solution: a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other II. Other a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other	10,8 + vc 10,8 + vc 10,8 + vc 10,8 + vc

ANNEX Ia

The customs duties applicable to imports into Spain of the following products originating in Iceland shall be changed to the following levels, in accordance with the reference prices applicable:

I

Timetable	ex 03.01 B I f) 2 ⁽¹⁾	ex 03.01 B I h) 2 ⁽²⁾ 03.01 B I ij) 2 03.01 B I k) 2	03.01 B II b)	03.01 C		03.02 C		03.03 A IV a)	16.04 A	16.04 C I 16.04 G I	16.04 C II ex 16.04 G II ⁽²⁾	16.05 A ex 16.05 B ⁽⁴⁾	ex 16.05 B ⁽⁵⁾	23.01 B
				Frozen	Fresh or chilled	Eggs	Other							
1 March 1986	11,8	12,0	11,6	11,6	0	9,2	1,5	6,4	12,1	12,1	13,3	6,7	5,3	0,6
1 January 1987	10,4	10,8	9,9	9,9	0	7,9	1,3	5,5	10,4	10,4	12,9	5,7	4,6	0,5
1 January 1988	9,0	9,6	8,3	8,3	0	6,6	1,1	4,6	8,6	8,6	12,4	4,8	3,8	0,4
1 January 1989	7,6	8,5	6,6	6,6	0	5,3	0,9	3,7	6,9	6,9	11,9	3,8	3,1	0,3
1 January 1990	6,2	7,3	5,0	5,0	0	4,0	0,7	2,7	5,2	5,2	11,4	2,9	2,3	0,2
1 January 1991	4,8	6,1	3,3	3,3	0	2,7	0,5	1,8	3,5	3,5	11,0	1,9	1,5	0,2
1 January 1992	3,4	4,9	1,7	1,7	0	1,4	0,3	0,9	1,7	1,7	10,5	1,0	0,8	0,1
1 January 1993	2,0	3,7	0	0	0	0	0	0	0	0	10	0	0	0

⁽¹⁾ *Sebastes marinus*. ⁽²⁾ *Gadus morhua*. ⁽³⁾ Excluding preserved smoked saithe. ⁽⁴⁾ Molluscs. ⁽⁵⁾ Crustaceans.

II

Timetable	ex 03.01 B I f) 1 ⁽¹⁾	ex 03.01 B I h) 1 ⁽²⁾ 03.01 B I ij) 1 03.01 B I k) 1
1 March 1986	2	3,7

⁽¹⁾ *Sebastes marinus*. ⁽²⁾ *Gadus morhua*.

The customs duties applicable to imports into Spain of the following products originating in Iceland shall be changed to in following levels:

I

02.04 C I	Whale meat	free of duty	1. January 1986
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II

Timetable	15.04 A I a)	15.04 A I b) ⁽¹⁾	15.04 A II a)	15.04 A II b) ⁽¹⁾	15.04 B I a)	15.04 B I b)	15.04 B II ⁽¹⁾	15.04 C I a)	15.04 C I b)	15.04 C II ⁽¹⁾	ex 15.12 A	ex 15.12 B
1 January 1985	free	5,5	free	5,5	1,5	free	5,5	1,5	free	5,5	18,4	18,4
1 January 1991	free	4,6	free	4,6	1,3	free	4,6	1,3	free	4,6	15,3	15,3
1 January 1992	free	3,7	free	3,7	1,0	free	3,7	1,0	free	3,7	12,3	12,3
1 January 1993	free	2,8	free	2,8	0,8	free	2,8	0,8	free	2,8	9,2	9,2
1 January 1994	free	1,8	free	1,8	0,5	free	1,8	0,5	free	1,8	6,1	6,1
1 January 1995	free	0,9	free	0,9	0,3	free	0,9	0,3	free	0,9	3,0	3,0
1 January 1996	free	free	free	free	free	free	free	free	free	free	free	free

⁽¹⁾ Medicinal oils: 1 January 1985 1,5
1 January 1991 1,3
1 January 1992 1,0
1 January 1993 0,8
1 January 1994 0,5
1 January 1995 0,3
1 January 1996 free.

ANNEX II

BASIC QUOTAS FOR PRODUCTS SUBJECT TO QUANTITATIVE RESTRICTIONS ON
IMPORTS INTO SPAIN UNTIL 31 DECEMBER 1988

Quota No	CCT heading No	Description	Basic quota
1	85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus: radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras: III. Receivers, whether or not incorporating sound recorders or reproducers: b) Other: ex 2. Other: — Colour television receivers, the diagonal measurement of the screen of which is: — From more than 42 cm up to and including 52 cm — More than 52 cm	650 units
2	87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys: ex B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled: — With an engine of a cylinder capacity of 4 000 cm³ or less	40 units

ANNEX III

BASIC QUOTAS FOR PRODUCTS SUBJECT TO QUANTITATIVE RESTRICTIONS ON IMPORTS
INTO SPAIN UNTIL 31 DECEMBER 1989

Quota No	CCT heading No	Description	Basic quota
1	25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	1 200 tonnes
2	29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	420 tonnes
		B. Nitrated and nitrosated derivatives:	
		ex I. Trinitrotoluenes and dinitronapthalenes:	
		— Trinitrotoluenes	
	36.01	Propellent powders	
	36.02	Prepared explosives, other than propellent powders	
	ex 36.04	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators:	
		— Other than electrical detonators	
	36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	
	36.06	Matches (excluding Bengal matches)	
3	39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):	150 tonnes
		C. Other:	
		I. Polyethylene:	
		ex b) in other forms:	
		— Waste and scrap	
		ex II. Polytetrahaloethylenes:	
		— Waste and scrap	
		ex III. Polysulphohaloethylenes:	
		— Waste and scrap	
		ex IV. Polypropylene:	
		— Waste and scrap	
		ex V. Polysobutylene:	
		— Waste and scrap	

Quota No	CCT heading No	Description	Basic quota
3 (cont'd)	39.02 (cont'd)	C. VI. Polystyrene and copolymers of styrene: ex b) in other forms: — Waste and scrap VII. Polyvinyl chloride: ex b) In other forms: — Waste and scrap ex VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride: — Waste and scrap ex IX. Polyvinylacetate: — Waste and scrap ex X. Copolymers of vinyl chloride with vinyl acetate: — Waste and scrap ex XI. Polyvinyl alcohols, acetals and ethers: — Waste and scrap ex XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers: — Waste and scrap ex XIII. Coumarone resins, indene resins and coumarone-indene resins: — Waste and scrap XIV. Other polymerization or copolymerization products: ex b) In other forms: — Waste and scrap	
4	39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06: B. Other: I. Of regenerated cellulose III. Of hardened proteins V. Of other materials: a) Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12 c) Corset busks and similar supports for articles of apparel or clothing accessories ex d) Other: — Excluding airtight clothing affording protection against radiation or radioactive contamination, not combined with breathing apparatus	320 000 ECU

Quota No	CCT heading No	Description	Basic quota
5	ex 58.01	Carpets, carpeting and rugs, knotted (made up or not), other than handmade	10 tonnes
	58.02	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamante' rugs and the like (made up or not): A. Carpets, carpeting, rugs, mats and matting	
6	ex 58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05): — Of cotton	5,5 tonnes
	58.09	Tulle and other net fabrics (but not including woven knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs: B. Lace: ex I. Hand-made: — Other than lace made from cotton, wool and man-made textile fibres II. Mechanically made	
	60.01	Knitted or crocheted fabric, not elastic nor rubberized: C. Of other textile materials: I. Of cotton	
7	60.04	Under garments, knitted or crocheted, not elastic or rubberized: A. Babies' garments; girls' garments up to and including commercial size 86: I. T-shirts: a) Of cotton II. Lightweight fine knit roll, polo or turtle necked jumpers and pullovers: a) Of cotton III. Other: b) Of cotton B. Other: I. T-shirts: a) Of cotton II. Lightweight fine knit roll, polo or turtle necked jumpers and pullovers: a) Of cotton IV. Other: d) Of cotton	2 tonnes

Quota No	CCT heading No	Description	Basic quota
7 (cont'd)	60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized: A. Outer garments and clothing accessories: II. Other: ex a) Outer garments of knitted or crocheted textile fabrics of heading No 59.08: — Of cotton b) Other: 1. Babies' garments, girls' garments up to and including commercial size 86: cc) Of cotton 2. Bathing costumes and trunks: bb) Of cotton 3. Track suits: bb) Of cotton 4. Other outer garments: aa) Blouses and shirt-blouses for women, girls and infants: 55. Of cotton bb) Jerseys, pullovers, slipovers, waistcoats, twinsets, cardigans, bed jackets and jumpers (other than jackets referred to under subheading 60.05 A II b) 4 hh)): 11. Men's and boys': eee) Of cotton 22. Women's, girls' and infants': fff) Of cotton cc) Dresses: 44. Of cotton dd) Skirts, including divided skirts: 33. Of cotton ee) Trousers: ex 33. Of other textile materials: — Of cotton ff) Suits and coordinate suits (excluding ski suits) for men and boys: ex 22. Of other textile materials: — Of cotton gg) Suits and coordinate suits (excluding ski suits), and costumes, for women, girls and infants: 44. Of cotton hh) Coats, jackets (excluding anoraks, windcheaters, waister jackets and the like) and blazers: 44. Of cotton ijij) Anoraks, windcheaters, waister jackets and the like: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton	

Quota No	CCT heading No	Description	Basic quota
7 (cont'd)	60.05 (cont'd)	A. II. b) 4. kk) Ski suits consisting of two or three pieces: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton ll) Other outer garments: 44. Of cotton 5. Clothing accessories: ex cc) Of other textile materials: — Of cotton B. Other: ex III. Of other textile materials: — Of cotton	
8	61.01	Men's and boys' outer garments: A. Garments of the 'cowboy' type and other similar garments for amusement and play less than commercial size 158; garments of textile fabric of heading No 59.08, 59.11 or 59.12: II. Other: ex a) Coats: — Of cotton ex b) Other: — Of cotton B. Other: I. Industrial and occupational clothing: a) Overalls, including boiler suits and bibs and braces: 1. Of cotton b) Other: 1. Of cotton II. Swimwear: ex b) Of other textile materials: — Of cotton III. Bath robes, dressing gowns, smoking jackets and similar indoor wear: b) Of cotton IV. Parkas, anoraks, windcheaters, waister jackets and the like: b) Of cotton	15 tonnes

Quota No	CCT heading No	Description	Basic quota
8 (cont'd)	61.01 (cont'd)	B. V. Other: a) Jackets (excluding waister jackets) and blazers: 3. Of cotton b) Overcoats, raincoats and other coats; cloaks and capes: 3. Of cotton c) Suits and coordinate suits (excluding ski suits): 3. Of cotton d) Shorts: 3. Of cotton e) Trousers: 3. Of cotton f) Ski suits consisting of two or three pieces: - ex 1. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton g) Other garments: 3. Of cotton	
	61.02	Women's, girls' and infants' outer garments: A. Babies' garments; girls' garments up to and including commercial size 86; garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158: I. Babies' garments; girls' garments up to and including commercial size 86: a) Of cotton B. Other: I. Garments of textile fabric of heading No 59.08, 59.11 or 59.12: - ex a) Coats: — Of cotton - ex b) Other: — Of cotton II. Other: a) Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use): 1. Of cotton b) Swimwear: - ex 2. Of other textile materials: — Of cotton c) Bath robes, dressing gowns, bed jackets and similar indoor wear: 2. Of cotton	

Quota No	CCT heading No	Description	Básic quota
8 (cont'd)	61.02 (cont'd)	B. II. d) Parkas, anoraks, windcheaters, waister jackets and the like: 2. Of cotton e) Other: 1. Jackets (excluding waister jackets) and blazers: cc) Of cotton 2. Coats and raincoats, cloaks and capes: cc) Of cotton 3. Suits and coordinate suits (excluding ski suits), and costumes: cc) Of cotton 4. Dresses: ee) Of cotton 5. Skirts, including divided skirts: cc) Of cotton 6. Trousers: cc) Of cotton 7. Blouses and shirt-blouses: cc) Of cotton 8. Ski suits consisting of two or three pieces: ex aa) Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton 9. Other garments: cc) Of cotton	
9	61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs: A. Shirts: II. Of cotton B. Pyjamas: II. Of cotton C. Other: II. Of cotton	200 kg
	61.04	Women's, girls' and infants' undergarments: A. Babies' garments; girls' garments up to and including commercial size 86: I. Of cotton	

Quota No	CCT heading No	Description	Basic quota
9 (cont'd)	61.04 (cont'd)	B. Other: I. Pyjamas and nightdresses b) Of cotton II. Other: b) Of cotton	
10	84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles: A. Sewing machines; furniture specially designed for sewing machines: I. Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor: a) Sewing machines having a value (not including frames, tables of furniture) of more than 65 ECU each b) Other	200 units
11	85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras: III. Receivers, whether or not incorporating sound recorders or reproducers: b) Other: ex 2. Other: — Colour television receivers, the diagonal measurement of the screen of which is 42 cm or less	100 units
12	87.01	Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys: A. Agricultural walking tractors, with either a spark ignition or a compression ignition engine	10 units
13	93.02	Revolvers and pistols, being firearms:	1 000 000 ECU
	93.04	Other firearms, including Very pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:	

Quota No	CCT heading No	Description	Basic quota
13 (<i>cont'd</i>)	93.04 (<i>cont'd</i>)	ex A. Sporting and target-shooting guns, rifles and carbines: — Excluding single-barrelled, rifled sporting and target-shooting guns and carbines, and other than ring firing, of a unit value greater than 200 ECU	
	93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	
	93.06	Parts of arms, including gun barrel blanks, but not including parts of sidearms	
14	93.07	Bombs, grenades torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition	30 tonnes

ANNEX IIIa

Quantities in tonnes

CCT heading No	Description	Spain	Portugal
03.01 B I h) 1	Fresh or chilled cod	0	—
03.01 B I h) 2	Frozen cod	—	12
03.01 B I ij) 2	Saithe (<i>Pollachius virens</i>) frozen	—	10
03.01 B I k) 2	Haddock (<i>Melanogrammus aeglefinus</i>) frozen	—	10
03.01 B II b) 1	Fillets of cod frozen	—	10
03.01 B II b) 3	Fillets of haddock (<i>Melanogrammus aeglefinus</i>) frozen	—	10
03.01 B II b) 9	Fillets of hake (<i>Merluccius</i> spp.), frozen	0	0
03.01 B II b) 11	Fillets of plaice (<i>Pleuronectes platessa</i>) frozen	—	4
03.01 B II b) 12	Fillets of flounder (<i>Platichthys flesus</i>), frozen	—	4
03.03 A IV ex a)	Pandalidae shrimps frozen	—	10

ANNEX IV

PORTUGUESE BASIC DUTY (FIXED COMPONENT) ON 1 JANUARY 1986 ⁽¹⁾

CCT heading No	Description	Basic duty (fixed component)
17.04	Sugar confectionery, not containing cocoa: B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose): I. Less than 60 % II. 60 % or more C. White chocolate D. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing by weight of sucrose (including invert sugar expressed as sucrose): 1. 5 % or more but less than 30 % 2. 30 % or more but less than 40 % 3. 40 % or more but less than 50 %: aa) Containing no starch bb) Other 4. 50 % or more but less than 60 % 5. 60 % or more but less than 70 % 6. 70 % or more but less than 80 % 7. 80 % or more but less than 90 % 8. 90 % or more II. Other: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing by weight of sucrose (including invert sugar expressed as sucrose):	55,42 + vc 54,31 + vc 54,08 + vc 57,24 + vc 62,26 + vc 53,35 + vc 59,20 + vc 56,71 + vc 44,65 + vc 51,90 + vc 52,74 + vc 36,46 + vc 58,13 + vc 35,05 + vc

⁽¹⁾ On 1 March 1986 these duties will be subject to the first reduction of 10 % provided for in Article 9 of the Additional Protocol.

CCT heading No	Description	Basic duty (fixed component)
17.04 (cont'd)	D. II. b) 1. 5 % or more but less than 30 % 2. 30 % or more but less than 50 % 3. 50 % or more but less than 70 % 4. 70 % or more	46,08 + vc 47,71 + vc 39,08 + vc 44,80 + vc
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose: I. Less than 65 % II. 65 % or more but less than 80 % III. 80 % or more B. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % by weight of such fats II. Containing by weight of milkfats: a) 3 % or more but less than 7 % b) 7 % or more C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa: I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) II. Other: a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose): 1. Less than 50 % 2. 50 % or more b) Containing by weight of milkfats: 1. 1,5 % or more but less than 3 % 2. 3 % or more but less than 4,5 % 3. 4,5 % or more but less than 6 % 4. 6 % or more	14,00 + vc 14,00 + vc 14,00 + vc 0 + vc 0 + vc 0 + vc 14,00 + vc 1,44 + vc 14,00 + vc 14,00 + vc 14,00 + vc 14,00 + vc

CCT heading No	Description	Basic duty (fixed component)
18.06 (cont'd)	D. Other:	
	I. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	a) In immediate packings of a net capacity of 500 g or less	14,00 + vc
	b) Other	14,00 + vc
	II. Containing by weight of milkfats:	
	a) 1,5 % or more but not more than 6,5 %	14,00 + vc
	b) More than 6,5 % but less than 26 %	14,00 + vc
	c) 26 % or more	0 + vc
19.02	Malt extract, preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:	
	A. Malt extract:	
	I. With a dry extract content of 90 % or more by weight	11,00 + vc
	II. Other	11,00 + vc
	B. Other:	
	I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose)	12,00 + vc
	II. Other:	
	a) Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	1. Containing less than 14 % by weight of starch:	
	aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	12,00 + vc
	bb) Containing by weight of sucrose (including invert sugar expressed as sucrose)	12,00 + vc
	2. Containing 14 % or more but less than 32 % by weight of starch	12,00 + vc
	3. Containing 32 % or more but less than 45 % by weight of starch	12,00 + vc
	4. Containing 45 % or more but less than 65 % by weight of starch:	
	aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	12,00 + vc
	bb) Other	12,00 + vc

CCT heading No	Description	Basic duty (fixed component)
19.02 (cont'd)	B. II. a) 5. Containing 65 % or more but less than 80 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 6. Containing 80 % or more but less than 85 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 7. Containing 85 % or more by weight of starch b) Containing by weight of milkfats: 1. 1,5 % or more but less than 5 % 2. 5 % or more	12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc 12,00 + vc
19.03	Macaroni, spaghetti and similar products: A. Containing eggs B. Other: I. Containing no common wheat flour or meal II. Other	35,00 + vc 35,00 + vc 35,00 + vc
19.04	Tapioca and sago, tapioca and sago substitutes obtained from potato or other starches	0 + vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products): A. Obtained from maize B. Obtained from rice C. Other	38,87 + vc 0 + vc 0 + vc

CCT heading No	Description	Basic duty (fixed component)
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: A. Crispbread B. Matzos C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products D. Other, containing by weight of starch: I. Less than 50 % II. 50 % or more	0 + vc 0 + vc 0 + vc 35,00 + vc 0 + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion: A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose): I. Less than 30 % II. 30 % or more but less than 50 % III. 50 % or more B. Other: I. Containing no starch or containing less than 5 % by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose): a) Less than 70 % b) 70 % or more II. Containing 5 % or more but less than 32 % by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing 5 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other	57,93 + vc 56,85 + vc 52,09 + vc 54,40 + vc 45,93 + vc 63,97 + vc 56,02 + vc 44,82 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. II. c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	54,45 + vc
	2. Other	43,26 + vc
	d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	52,09 + vc
	2. Other	40,89 + vc
	III. Containing 32 % or more but less than 50 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	48,81 + vc
	2. Other	35,00 + vc
	b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	54,42 + vc
	2. Other	43,83 + vc
	c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	50,70 + vc
	2. Other	42,65 + vc
	IV. Containing 50 % or more but less than 65 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	49,63 + vc
	2. Other	40,51 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. IV. b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other V. Containing 65 % or more by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Other	48,76 + vc 37,38 + vc 46,59 + vc 46,71 + vc
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: C. Roasted chicory and other roasted coffee substitutes: II. Other D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: II. Other	11,00 + vc 0 + vc
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeast: a) Dried b) Other	0 + vc 4,18 + vc
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: I. Maize II. Rice III. Other	0 + vc 11,00 + vc 0 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: I. Not stuffed, cooked: a) Dried 45,20 + vc b) Other 45,92 + vc II. Stuffed: a) Cooked 56,46 + vc b) Other 39,90 + vc C. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % weight of such fats 11,00 + vc II. Containing by weight of milkfats: a) 3 % or more but less than 7 % 0 + vc b) 7 % or more 0 + vc D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghourt: a) In powder form, containing by weight of milkfats: 1. Less than 1,5 % 0 + vc 2. 1,5 % or more 0 + vc b) Other, containing by weight of milkfats: 1. Less than 1,5 % 2,34 + vc 2. 1,5 % or more but less than 4 % 0 + vc 3. 4 % or more 0 + vc II. Other, containing by weight of milkfats: a) Less than 1,5 % and containing by weight of milk proteins (nitrogen content × 6,38): 1. Less than 40 % 0 + vc 2. 40 % or more but less than 55 % 0 + vc 3. 55 % or more but less than 70 % 0 + vc 4. 70 % or more 0 + vc b) 1,5 % or more 0 + vc E. Cheese fondues 0 + vc	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing by weight of starch: aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: aa) 5 % or more but less than 32 % bb) 32 % or more but less than 45 % cc) 45 % or more d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Containing by weight of starch: aa) 5 % or more but less than 32 % bb) 32 % or more	61,36 + vc 59,67 + vc 50,60 + vc 62,72 + vc 59,16 + vc 18,00 + vc 46,37 + vc 61,67 + vc 53,95 + vc 52,38 + vc 50,11 + vc 55,24 + vc 60,01 + vc 53,64 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. I. e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 50,14 + vc 2. Other 54,37 + vc f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose) 50,67 + vc II. Containing 1,5 % or more but less than 6 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 46,82 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 35,00 + vc bb) 32 % or more but less than 45 % 35,00 + vc cc) 45 % or more 35,00 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 35,00 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 35,00 + vc bb) 32 % or more 35,00 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % weight of starch 39,57 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 39,01 + vc bb) 32 % or more 35,00 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 42,57 + vc 2. Other 35,00 + vc e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) 42,26 + vc	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. III. Containing 6 % or more but less than 12 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 36,47 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 52,79 + vc bb) 32 % or more 36,00 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 36,07 + vc 2. Other 35,00 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 35,00 + vc 2. Other 35,00 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 43,64 + vc 2. Other 35,00 + vc e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) 35,00 + vc IV. Containing 12 % or more but less than 18 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 45,22 + vc 2. Other 43,89 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 49,02 + vc 2. Other 35,00 + vc c) Containing 15 % or more by weight of sucrose (including invert sugar expressed as sucrose) 35,00 + vc V. Containing 18 % or more but less than 26 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. V. a) 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose) VI. Containing 26 % or more but less than 45 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more but less than 25 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other c) Containing 25 % or more by weight of sucrose (including invert sugar expressed as sucrose) VII. Containing 45 % or more but less than 65 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 2. Other VIII. Containing 65 % or more but less than 85 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % weight of sucrose (including invert sugar expressed as sucrose) b) Other IX. Containing 85 % or more by weight of milkfats	35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc 35,00 + vc
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: B. Other, containing by weight of milkfats:	

CCT heading No	Description	Basic duty (fixed component)
22.02 (cont'd)	B. I. Less than 0,2 %	0 + vc
	II. 0,2 % or more but less than 2 %	0 + vc
	III. 2 % or more	0 + vc
29.04	Acrylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	C. Polyhydric alcohols:	
	II. D-Mannitol (mannitol)	0 + vc
	III. D-Glucitol (sorbitol):	
	a) In aqueous solution:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 + vc
	2. Other	0 + vc
	b) Other:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	0 + vc
	2. Other	0 + vc
35.05	Dextrins; and dextrin glues; soluble or roasted starches; starch glues:	
	A. Dextrins; soluble or roasted starches	0 + vc
	B. Glues made from dextrin or from starch, containing by weight of those materials:	
	ex I. Less than 25 %:	
	— Starch glues	12,00 + vc
	— Other	0 + vc
	ex II. 25 % or more but less than 55 %:	
	— Starch glues	12,00 + vc
	— Other	0 + vc
	ex III. 55 % or more but less than 80 %:	
	— Starch glues	12,00 + vc
	— Other	0 + vc
	ex IV. 80 % or more:	
	— Starch glues	12,00 + vc
	— Other	0 + vc
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:	
	A. Prepared glazings and prepared dressings:	
	I. With a basis of amylaceous substances, containing by weight of those substances:	
	a) Less than 55 %	0 + vc
	b) 55 % or more but less than 70 %	0 + vc
	c) 70 % or more but less than 83 %	0 + vc
	d) 83 % or more	0 + vc

CCT heading No	Description	Basic duty (fixed component)
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III: I. In aqueous solution: a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other II. Other: a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other	0 + vc 0 + vc 0 + vc 0 + vc

ANNEX V

DEFINITION OF PORTUGUESE BASIC DUTIES FOR CERTAIN PRODUCTS

For the products mentioned below, the basic duties on which the Portuguese Republic shall effect the successive reductions provided for in Article 9 shall be those indicated opposite each of them:

CCT heading No	Description	Basic duty (%)
ex 34.02	Organic surface-active agents, surface-active preparations, and washing preparations, whether or not containing soap:	
	— Sodium dodecan-1-yl sulphate	20
	— Triethanolamine dodecan-1-yl sulphate	20
	— Sulphonic acid, sodium alkylbenzenesulphonate and ammonium alkylbenzenesulphonate	20
	— Mixtures and preparations of sodium sulphate, dodecan-1-yl and triethanolamine sulphate	20
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
	Q. Foundry core binders based on synthetic resins	20
	ex X. Other:	
	— Refractory coatings of a kind used in foundries to improve the surface of cast-iron pieces	20
	— Anti-sealing and similar preparations for boilers and for treatment of industrial refrigeration water	20
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):	
	C. Other:	
	II. Aminoplasts:	
	ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter:	
	— Urea, resins, modified with furfuryl alcohol, in etherified solutions, used in foundries	20
	III. Alkyds and other polyesters:	
	ex b) Other:	
	— Saturated poly(ethylene terephthalate), other than black polymers, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter, prepared for moulding or extrusion	20
	— Powdered, containing additives and pigments, used for thermosetting coatings or paints	20
	ex VII. Other:	
	— Epoxy (ethoxyline) resins, powdered, containing additives and pigments, used for thermosetting coatings or paints	20

CCT heading No	Description	Basic duty (%)
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: VII. Polyvinyl chloride: ex a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: — In microsuspension ex X. Copolymers of vinyl chloride with vinyl acetate — Preparations for the moulding of gramophone records	20 20
40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions): articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread, rings and discs): ex B. Other: — Patches for repairing tubes or tyres	20
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber: ex A. Vulcanized rubber thread and cord, whether or not textile covered: — Thread, uncovered, of round cross-section	20
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets: ex D. Other: — Flocked paper and paperboard	10
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: ex A. Synthetic textile fibres: — Of polyesters, with a length of less than 65 mm and tenacity of more than 53 cN/tex	16
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated: ex B. Other: — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, flocked — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, weighing not less than 17 g per m² and not more than 80 g per m²	10 20
ex 59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials: — Unimpregnated, flocked with polyvinyl chloride — Unimpregnated, other than textile-faced flocked with preparations of cellulose derivatives or of other artificial plastic materials with the exception of polyurethane	10 10

CCT heading No	Description	Basic duty (%)
ex 59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like: — Flocked	10
ex 70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked: — Float glass, not being wired glass, other than ground but not further worked, more than 2 mm and not more than 10 mm in thickness	16
70.08	Safety glass consisting of toughened or laminated glass, shaped or not: ex B. Other: — Laminated glass for vehicles or boats	20
ex 70.13	Glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses: — Of soda glass gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass	10
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, or iron or steel: B. Other: ex II. Other: — Bathtubs, of sheets or plates of iron or steel not more than 3 mm in thickness, enamelled	20
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire: ex B. Other: — Bars and rods of round cross-section, of unalloyed copper, coiled — Wire of round cross-section, of unalloyed copper	20 20
ex 83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like and parts of such frames, of base metal keys for any of the foregoing articles, of base metal; keys for any of the foregoing articles, of base metal: — Lock cases, cylinders and springs, carriers and cams, obtained by sintering	20
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices, liquid elevators of bucket, chain, screw, band and similar kinds: B. Other pumps: II. Other: ex a) Pumps: — Centrifugal pumps submersible, other than metering pumps	20

CCT heading No	Description	Basic duty (%)
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air: ex B. Other: — Other than parts	20
84.15	Refrigerators and refrigerating equipment (electrical and other): C. Other: ex I. Refrigerators of a capacity of more than 340 litres: — Weighing more than 200 kg each, excluding parts ex II. Other: — Refrigerators and deep-freeze storage units of the chest or cabinet type, weighing not more than 200 kg each, excluding parts	15 15
ex 84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight-operated counting and checking machines; weighing machine weights of all kinds: — Electronic hopper scales or scales for discharging a pre-determined weight of material into a bag or container and other electronic instruments weighing out a constant amount, programmable, excluding parts — Electronic machines for weighing and labelling pre-packed products, excluding parts — Electronic weighbridges with capacities over 5 000 kg, excluding parts — Electronic shop scales with digital display, excluding parts — Electronic weighing machines and platforms, with digital display, other than personal weighing scales, excluding parts	20 20 20 20 20
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles: A. Sewing machines; furniture specially designed for sewing machines: ex III. Parts; furniture specially designed for sewing machines: — Sewing machine parts, obtained by sintering	20
ex 84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery): — Press-cutters for hides, skins, furskins, or leather excluding parts	20
84.53	Automatic data-processing machines and units thereof: magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included: ex B. Other: — Integrated operational digital units comprising, as a set, at least one central unit and one input and output unit, for use in industrial systems for production and distribution and use of electrical energy — Modulator/demodulator (modem) units for data transmission	20 20

CCT heading No	Description	Basic duty (%)
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter: E. Other: ex II. Other machines and mechanical appliances: — Injection moulding machines, extrusion moulding machines, grinders and blow moulding machines, for the rubber and artificial plastic industry	20
ex 84.62	Ball, roller or needle roller bearings: — Rings for bearings, obtained by sintering, intended for cycles	20
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings: B. Other: ex II. Other: — Plain shaft bearings, obtained by sintering: — Weighing not more than 500 g each — For gears, self-lubricating, of bronze or iron	20 20
85.01	Electrical goods of the following descriptions; generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors: B. Other machines and apparatus I. Generators, motors, (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters: ex b) Other: — Generating sets with internal combustion engines, of an output of not more than 750 kVA, including sets whose performance is not expressed in kW or kVA, weighing more than 100 kg each — AC generators, weighing more than 100 kg each and of an output of not more than 750 kVA — DC motors and generators, weighing more than 100 kg each, excluding motors and other generators whose performance is not expressed in kW or kVA — Rotary converters, weighing more than 100 kg each ex II. Transformers, static converters, rectifiers and rectifying apparatus; inductors: — Static converters, weighing more than 100 kg each, and rectifiers and rectifying apparatus, other than specially designed for welding — Three-phase transformers, without liquid dielectric, of an output of not less than 50 kVA and not more than 2 500 kVA	20 20 20 20 20
85.04	Electric accumulators: B. Other: ex II. Other accumulators: — Nickel-cadmium accumulators not hermetically closed	20

CCT heading No	Description	Basic duty (%)
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair driers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon: ex C. Electric hair dressing appliances (for example, hair driers, hair curlers, curling tong heaters): — Hair driers, excluding drying hoods	20
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems): ex B. Other: — Automatic electronic telephone sets excluding parts thereof	20
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus; (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras: I. Transmitters: ex b) Other: — Using the HF and MF bands II. Transmitter-receivers: ex b) Other: — Using the VHF band — Portable mounts for VHF transmitter-receivers III. Receivers, whether or not incorporating sound recorders or reproducers: b) Other: ex 2. Other: — Radiotelegraphic and radiotelephonic receivers using the VLF, LF, MF and HF bands	20 20 20
ex 85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields: — Excluding equipment for railways and parts	20
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No 85.09 or 85.16: ex B. Other: — Excluding burglar, fire and similar alarms and parts	20
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:	

CCT heading No	Description	Basic duty (%)
85.19 (cont'd)	ex A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits: — For industrial applications, other than apparatus for making connections in electrical circuits: — Rated at 1 000 V or more: — Make-and-break and isolating switches, including switches for breaking circuits under load rated at not less than 1 kV but less than 60 kV 20 — Fuses rated at not less than 6 kV and up to and including 36 kV, of the HJ type 20 — Rated at less than 1 000 V: — NH-type fuses 20 — Switches from 63 A up to 1 000 A, three- or four-pole, double breaking 20 ex D. Switchboard and control panels: — Fitted with apparatus and instruments: — For industrial applications other than for telecommunications and instrument applications: — Not less than 1 000 V, including removable cells with switches or circuit breakers for metal clad transformers 20 — 1 000 V or less 20	
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors: ex B. Other: — Wires and cables for power distribution rated at 60 kV or less, not ready for connectors to be fitted or already provided with connectors, insulated with polyethylene, excluding winding wire 20 — copper winding wire, lacquered, varnished or enamelled, of a diameter of 0,40 mm or more but not more than 1,20 mm (class F, grade I and II) 20	
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09): A. For the transport of persons, including vehicles designed for the transport of both passengers and goods: I. With either a spark ignition or a compression ignition engine: ex b) Other: — With four-wheel drive, a ground clearance of more than 205 mm, an unladen weight of more than 1 350 kg and less than 1 900 kg, a total laden weight of 1 950 kg or more and less than 3 600 kg, a spark ignition engine of a cylinder capacity of more than 1 560 cm³ and less than 2 900 cm³ or a compressed ignition engine of a cylinder capacity of more than 1 980 cm³ and less than 2 500 cm³ 20 B. For the transport of goods or materials: II. Other: a) With either a spark ignition or a compression ignition engine: 1. Motor lorries with either a spark ignition engine of a cylinder capacity of 2 800 cm³ or more or a compression ignition engine of a cylinder capacity of 2 500 cm³ or more:	

CCT heading No	Description	Basic duty (%)
87.02 (cont'd)	ex bb) Other: — With four-wheel drive, a ground clearance of more than 205 mm, an unladen weight of more than 1 350 kg and less than 1 900 kg, a total laden weight of 1 950 kg or more and less than 3 600 kg, a spark ignition engine of a cylinder capacity of less than 2 900 cm ³	20
	2. Other: ex bb) Other: — With four-wheel drive, ground clearance of more than 205 mm, an unladen weight of more than 1 350 kg and less than 1 900 kg, a total laden weight of 1 950 kg or more and less than 3 600 kg, a spark ignition engine of a cylinder capacity of more than 1 560 cm ³ and less than 2 900 cm ³ or a compression ignition engine of a cylinder capacity of more than 1 980 cm ³ and less than 2 500 cm ³	20
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03: B. Other: ex II. Other: — Pistons and rod guides for shock absorbers, obtained by sintering — Parts and accessories, obtained by sintering other than parts and accessories for bodies, complete gearboxes, complete rear-axes with differentials, wheels, parts of wheels and wheel accessories, non-driving axles and disc-brake pad assemblies — Wheel-balancing weights	20 20 20
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11: ex B. Other: — Toothed wheels, obtained by sintering	20
ex 90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments): — Syringes of plastic materials	20
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus: A. Electronic instruments and apparatus: II. Other: ex b) Other: — Regulators — Checking and automatically controlling instruments used in industrial systems for the generation, distribution and use of electric power B. Other: ex II. Other: — Regulators	20 20 20 20

In respect of matches falling within heading No 36.06 and tinder falling within subheading ex 36.08 B of the Common Customs Tariff, coming from Iceland, the basic duty shall be zero.

ANNEX VI

1. PRODUCTS FOR WHICH THE MINIMUM DUTIES (FIXED COMPONENT) ARE FIXED AT 35 % FOR IMPORTS COMING FROM THE COMMUNITY AS CONSTITUTED ON 31 DECEMBER 1985

CCT heading No	Description
17.04	Sugar confectionery, not containing cocoa : B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose) C. White chocolate D. Other
19.03	Macaroni, spaghetti and similar products
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
21.07	Food preparations not elsewhere specified or included: G. Other : I. Containing no milkfats or containing less than 1,5 % by weight of such fats: f) Containing 85 % or more by weight of sucrose (including invert sugar expressed as sucrose) II. Containing 1,5 % or more but less than 6 % by weight of milkfats III. Containing 6 % or more but less than 12 % by weight of milkfats IV. Containing 12 % or more but less than 18 % by weight of milkfats V. Containing 18 % or more but less than 26 % by weight of milkfats VI. Containing 26 % or more but less than 45 % by weight of milkfats VII. Containing 45 % or more but less than 65 % by weight of milkfats VIII. Containing 65 % or more but less than 85 % by weight of milkfats IX. Containing 85 % or more by weight of milkfats

2. PRODUCTS FOR WHICH THE MINIMUM DUTIES (FIXED COMPONENT) ARE FIXED AT 14 % FOR IMPORTS COMING FROM THE COMMUNITY AS CONSTITUTED ON 31 DECEMBER 1985

CCT heading No	Description
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa: I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) II. Other: a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose): 2. 50 % or more b) Containing 1,5 % or more by weight of milkfats D. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats II. Containing by weight of milkfats: a) 1,5 % or more but not more than 6,5 % b) more than 6,5 % but less than 26 %

3. PRODUCTS FOR WHICH THE MINIMUM DUTIES (FIXED COMPONENT) ARE FIXED AT 12 % FOR IMPORTS COMING FROM THE COMMUNITY AS CONSTITUTED ON 31 DECEMBER 1985

CCT heading No	Description
19.02	Malt extract: preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa: B. Other
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues: ex B. Glues made from dextrin or from starch: — Starch glues

4. PRODUCTS FOR WHICH THE MINIMUM DUTIES (FIXED COMPONENT) ARE FIXED AT 11 % FOR IMPORTS COMING FROM THE COMMUNITY AS CONSTITUTED ON 31 DECEMBER 1985

CCT heading No	Description
19.02	Malt extract, preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa: A. Malt extract
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: C. Roasted chicory and other roasted coffee substitutes: II. Other
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: II. Rice B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: I. Not stuffed, cooked: ex a) Dried: — With added sugar ex b) Other: — With added sugar II. Stuffed: ex b) Other: — With added sugar C. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % by weight of such fats G. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing by weight of starch: cc) 45 % or more b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing by weight of starch: bb) 32 % or more but less than 45 % cc) 45 % or more c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 2. Containing by weight of starch: bb) 32 % or more but less than 45 % cc) 45 % or more d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose) e) Containing 50 % or more but less than 85 % by weight of sucrose (including invert sugar expressed as sucrose)

ANNEX VII

The customs duties applicable to imports into Portugal of the following products originating in Iceland shall be changed, in accordance with the reference prices applicable, to the following levels:

Timetable	ex 03.01 B I f) (1)	ex 03.01 B I h) (2) 03.01 B I i) 03.01 B I k)	03.01 B II b) 1 03.01 B II b) 2 03.01 B II b) 3 03.01 B II b) 6	03.01 B II b) 4 03.01 B II b) 5 03.01 B II b) 7 to 03.01 B II b) 17	03.01 C		03.02 C		03.03 A IV a)	16.04 A	16.04 C I 16.04 G I	16.04 C II ex 16.04 G II (3)	16.05		23.01 B
					Cod	Other	Cod livers and similar, dried	Other					Preserved squid	Other	
1 March 1986	17,8	3,7	0	10,5	0	13,1	0	17,5	30,6	26,3	26,3	27,5	0	26,3	1,8
1 January 1987	15,5	3,7	0	9,0	0	11,3	0	15,0	26,2	22,5	22,5	25,0	0	22,5	1,5
1 January 1988	13,3	3,7	0	7,5	0	9,4	0	12,5	21,9	18,8	18,8	22,5	0	18,8	1,3
1 January 1989	11,0	3,7	0	6,0	0	7,5	0	10,0	17,5	15,0	15,0	20,0	0	15,0	1,0
1 January 1990	8,8	3,7	0	4,5	0	5,6	0	7,5	13,1	11,3	11,3	17,5	0	11,3	0,8
1 January 1991	6,5	3,7	0	3,0	0	3,8	0	5,6	8,8	7,5	7,5	15,0	0	7,5	0,5
1 January 1992	4,3	3,7	0	1,5	0	1,9	0	2,5	4,4	3,8	3,8	12,5	0	3,8	0,3
1 January 1993	2,0	3,7	0	0	0	0	0	0	0	0	0	10	0	0	0

(1) *Sebastes marinus*. (2) *Gadus morhua*. (3) With the exception of preserved smoked saithe.

The customs duties applicable to imports into Portugal of the following products originating in Iceland shall be changed to the following levels:

I

02.04 C ex I	free	1 January 1986
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II

(Articles 289 (2) (a) and 260 of the Accession Treaty)

Timetable	15.04 A I 15.04 A II 15.04 B 15.04 C	15.12 A I 15.12 B I a) 1 15.12 B I b) 1	15.12 A II 15.12 B I a) 2 15.12 B I b) 2
1 March 1986	1	35	
1 January 1991	free	29,2	
1 January 1992	free	23,3	
1 January 1993	free	17,5	
1 January 1994	free	11,6	
1 January 1995	free	5,8	
1 January 1996	free	free	

III

(Articles 289 (2) (b) and 260 of the Accession Treaty)

Timetable	15.04 A I 15.04 A II 15.04 B 15.04 C	15.12 A I 15.12 B I a) 1 15.12 B I b) 1	15.12 A II 15.12 B I a) 2 15.12 B I b) 2
1 March 1986	1	35	
1 January 1989	free	30,6	
1 January 1990	free	26,3	
1 January 1991	free	21,9	
1 January 1992	free	17,5	
1 January 1993	free	13,1	
1 January 1994	free	8,8	
1 January 1995	free	4,4	
1 January 1996	free	free	

Declaration by the European Economic Community

The Community recalls that, when it decided to apply the provisions of Protocol No 6 of the Agreement between the European Economic Community and the Republic of Iceland, from 1 July 1976, it addressed, on 23 June 1976, a letter to the Government of the Republic of Iceland, clarifying the conditions under which it took this decision.

On the occasion of the extension of the Agreement to Spain and Portugal, the Community renews the terms of that letter.

Declaration by the Government of the Republic of Iceland

The Icelandic Government takes note of the Declaration of the European Economic Community concerning the interpretation of the letter of the President of the Council, dated 23 June 1976, regarding the application of Protocol No 6 to the Agreement between the Republic of Iceland and the European Economic Community. The Icelandic Government does not consider that this letter contains any reservation regarding the implementation of the said Protocol, although the hope is expressed that negotiations with Iceland on the more general problem of fishing limits will be started in the near future and concluded on a durable basis satisfactory to the two sides.
