



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs Policy, Legislation, Tariff
Combined Nomenclature, tariff classification, TARIC and integration of trade measures

Brussels, 2 March 2016

Limited / Limité / Intern

CUSTOMS CODE COMMITTEE
Tariff and Statistical Nomenclature Section
(CN-sector)

Subject: Proposal by the federation CEEV for the breakdown of heading 2204 (wine) (CN 2017)

The enclosed document is submitted to the Customs Code Committee for discussion at a forthcoming meeting.

This proposal had been discussed for the first time at the 162nd meeting (December 2015) of the Customs Code Committee (CN-sector) (item 3.1.3.) (see report of the meeting).

The federation CEEV (Comité Européen des Entreprises Vin) had explained that the needs of the trade were reflected in their proposal to maintain the classification according to regions and thus maintaining the status quo for subheading 2204 10. However, 2 new codes should be created for wine from Sicilia.

It was also necessary to have the same level of detail for subheadings 2204 22 and 2204 29 and only to make a distinction of "15 % vol or less" and "more than 15 % vol" in these subheadings.

The code for "Porto" would be deleted in 2204 29 as this wine in bulk would not comply with national provisions. In subheading 2204 29 the code for Italian "Marsala" would be deleted and replaced by a code for "Piemont".

The proposal of the federation had been endorsed by several MS.

Other MS would be in favour of the proposal by the Commission.

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes

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

Subheading note

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

Additional notes

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

3. For the purposes of subheading 2204 30 10, 'grape must in fermentation' means the product derived from the fermentation of grape must, having an actual alcoholic strength by volume of more than 1 % vol and less than three-fifths of its total alcoholic strength by volume.

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

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

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

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

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

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

(b) the above rules do not apply to products of subheadings 2204 21 23 and 2204 29 11.

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

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

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

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

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

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

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

— by the addition during or after fermentation:

— of a product derived from the distillation of wine, or

— of concentrated grape must or, in the case of certain liqueur wines with a designation of origin or with a geographical indication appearing on the list set out in Regulation (EC) No 607/2009 (L#193#20090724#60##) and for which such practice is traditional, of grape must concentrated by direct heat, which, apart from this operation, corresponds to the definition of concentrated grape must, or

— of a mixture of these products.

However, certain liqueur wines with a designation of origin or with a geographical indication appearing on the list set out in Regulation (EC) No 607/2009 (L#193#20090724#60##) may be obtained from unfermented fresh grape must which does not need to have a minimum natural alcoholic strength by volume of 12 % vol.

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

- (a) ‘wines with a protected designation of origin (PDO)’ and ‘wines with a protected geographical indication (PGI)’ are wines which comply with the provisions of Articles 93 to 108 of Regulation (EU) No 1308/2013 of the European Parliament and of the Council (L#347#20131220#671##) and the provisions adopted in implementation of the aforesaid Regulation and defined in national regulations;
- (b) ‘varietal wines’ are wines which comply with the provisions of Article 120 of Regulation (EU) No 1308/2013 of the European Parliament and of the Council (L#347#20131220#671##) and the provisions adopted in implementation of the aforesaid Regulation and defined in national regulations;
- (c) ‘wines produced in the European Union’ are wines which comply with the provisions of Regulation (EU) No 1308/2013 of the European Parliament and of the Council (L#347#20131220#671##) and Article 55 of Commission Regulation (EC) No 607/2009 (L#193#20090724#60##).

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

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8. Only vermouth and other wine of fresh grapes flavoured with plants or aromatic substances having an actual alcoholic strength by volume of not less than 7 % vol shall be regarded as products of heading 2205.
9. For the purposes of subheading 2206 00 10, the expression 'piquette' means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.
10. For the purposes of subheadings 2206 00 31 and 2206 00 39, the following are regarded as 'sparkling':
 - fermented beverages in bottles with 'mushroom' stoppers held in place by ties or fastenings,
 - fermented beverages otherwise put up, with an excess pressure of not less than 1,5 bar, measured at a temperature of 20 °C.
11. For the purposes of subheadings 2209 00 11 and 2209 00 19, the expression 'wine vinegar' means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity of not less than 60 g/l, expressed as acetic acid.
12. Subheading 2207 20 covers mixtures of ethyl alcohol used as raw material to produce fuels for motor vehicles, of an alcoholic strength by volume of 50 % or higher and denatured with one or more of the following substances:
 - (a) automotive petrol (conforming to EN 228);
 - (b) *tert*-butyl ethyl ether (ethyl *tert*-butylether, ETBE);
 - (c) methyl *tert*-butylether (MTBE);
 - (d) 2-methylpropan-2-ol (*tert*-butyl alcohol, tertiary butyl alcohol, TBA);
 - (e) 2-methylpropan-1-ol (2-methyl-1-propanol, isobutanol);
 - (f) propan-2-ol (isopropyl alcohol, 2-propanol, isopropanol).

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

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow		
2201 10	– Mineral waters and aerated waters		
	– – Natural mineral waters		
2201 10 11	– – – Not carbonated	Free	1
2201 10 19	– – – Other	Free	1
2201 10 90	– – Other	Free	1
2201 90 00	– Other	Free	—
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	heading 2009		
2202 10 00	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	9,6	1
2202 90	– Other		
2202 91 00	– – Non-alcoholic beer	9,6	1
2202 99	– – Other		
	– – – Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404		
2202 99 11	– – – – Soya-based beverages with a protein content of 2,8 % or more by weight	9,6	1
2202 99 15	– – – – Soya-based beverages with a protein content of less than 2,8 % by weight; beverages based on nuts of Chapter 8, cereals of Chapter 10 or seeds of Chapter 12	9,6	1
2202 99 19	– – – – Other	9,6	1

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	--- Other, containing by weight of fat obtained from the products of headings 0401 to 0404		
2202 99 91	---- Less than 0,2 %	6,4 + 13,7 €/100 kg/net	1
2202 99 95	---- 0,2 % or more but less than 2 %	5,5 + 12,1 €/100 kg/net	1
2202 99 99	---- 2 % or more	5,4 + 21,2 €/100 kg/net	1
2203 00	Beer made from malt		
	– In containers holding 10 litres or less		
2203 00 01	-- In bottles	Free	1
2203 00 09	-- Other	Free	1
2203 00 10	– In containers holding more than 10 litres	Free	1
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009		
2204 10	– Sparkling wine		
	-- With a protected designation of origin (PDO)		
2204 10 11	--- Champagne	32 €/hl	1
2204 10 13	--- Cava	32 €/hl	1
2204 10 15	--- Prosecco	32 €/hl	1
2204 10 91	--- Asti spumante	32 €/hl	1
2204 10 92	--- Other	32 €/hl	1
2204 10 94	-- With a protected geographical indication (PGI)	32 €/hl	1
2204 10 96	-- Other varietal wines	32 €/hl	1
2204 10 98	-- Other	32 €/hl	1
	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol		
2204 21	-- In containers holding 2 litres or less		
	---- Wine, other than that referred to in subheading 2204 10, in bottles with ‘mushroom’ stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C		
2204 21 06	---- With a protected designation of origin (PDO)	32 €/hl	1
2204 21 07	---- With a protected geographical indication (PGI)	32 €/hl	1

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2204 21 08	----- Other varietal wines	32 €/hl	1
2204 21 09	----- Other	32 €/hl	1
	----- Other		
	----- Produced in the European Union		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
179	----- Wine with a protected designation of origin (PDO)		
	----- White		
2204 21 11	----- Alsace	(E0243)	1
2204 21 12	----- Bordeaux	(E0243)	1
2204 21 13	----- Bourgogne (Burgundy)	(E0243)	1
2204 21 17	----- Val de Loire (Loire Valley)	(E0243)	1
2204 21 18	----- Mosel	(E0243)	1
2204 21 19	----- Pfalz	(E0243)	1
2204 21 22	----- Rheinhessen	(E0243)	1
2204 21 23	----- Tokaj	(E0244)	1
2204 21 24	----- Lazio (Latium)	(E0243)	1
2204 21 26	----- Toscana (Tuscany)	(E0243)	1
2204 21 27	----- Trentino, Alto Adige and Friuli	(E0243)	1
2204 21 28	----- Veneto	(E0243)	1
2204 21 29	----- Sicilia	(E0243)	1
2204 21 32	----- Vinho Verde	(E0243)	1
2204 21 34	----- Penedés	(E0243)	1
2204 21 36	----- Rioja	(E0243)	1
2204 21 37	----- Valencia	(E0243)	1
2204 21 38	----- Other	(E0243)	1
	----- Other		
2204 21 42	----- Bordeaux	(E0243)	1
2204 21 43	----- Bourgogne (Burgundy)	(E0243)	1
2204 21 44	----- Beaujolais	(E0243)	1
2204 21 46	----- Vallée du Rhône	(E0243)	1
2204 21 47	----- Languedoc-Roussillon	(E0243)	1
2204 21 48	----- Val de Loire (Loire Valley)	(E0243)	1
2204 21 61	----- Sicilia	(E0243)	1
2204 21 62	----- Piemonte (Piedmont)	(E0243)	1

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2204 21 66	----- Toscana (Tuscany)	(E0243)	1
2204 21 67	----- Trentino and Alto Adige	(E0243)	1
2204 21 68	----- Veneto	(E0243)	1
2204 21 69	----- Dão, Bairrada and Douro	(E0243)	1
2204 21 71	----- Navarra	(E0243)	1
2204 21 74	----- Penedés	(E0243)	1

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
¹⁸⁰			
2204 21 76	----- Rioja	(E0243)	1
2204 21 77	----- Valdepeñas	(E0243)	1
2204 21 78	----- Other	(E0243)	1
	----- Wine with a protected geographical indication (PGI)		
2204 21 79	----- White	(E0243)	1
2204 21 80	----- Other	(E0243)	1
	----- Other varietal wines		
2204 21 81	----- White	(E0243)	1
2204 21 82	----- Other	(E0243)	1
	----- Other		
2204 21 83	----- White	(E0243)	1
2204 21 84	----- Other	(E0243)	1
	----- Of an actual alcoholic strength by volume exceeding 15 % vol		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 21 85	----- Madeira and Setubal muscatel	(E0246)	1
2204 21 86	----- Sherry	(E0246)	1
2204 21 87	----- Marsala	(E0245)	1
2204 21 88	----- Samos and Muscat de Lemnos	(E0245)	1
2204 21 89	----- Port	(E0246)	1
2204 21 90	----- Other	(E0245)	1
2204 21 91	----- Other	(E0245)	1
	----- Other		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 21 93	----- White	(E0247)	1
2204 21 94	----- Other	(E0247)	1
	----- Other varietal wines		
2204 21 95	----- White	(E0247)	1

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
¹⁸¹ 2204 21 96	----- Other	(E0247)	1
	----- Other		
2204 21 97	----- White	(E0247)	1
2204 21 98	----- Other	(E0247)	1
2204 22	-- In containers holding more than 2 l but not more than 10 l		
2204 22 10	--- Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	32 €/hl	1
	--- Other		
	---- Produced in the European Union		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol		
	----- Wine with a protected designation of origin (PDO)		
2204 22 21	----- Tokaj	(E0249)	1
2204 22 22	----- Bordeaux	(E0249)	1
2204 22 23	----- Bourgogne (Burgundy)	(E0249)	1
2204 22 24	----- Val de Loire (Loire Valley)	(E0249)	1
2204 22 25	----- Beaujolais	(E0249)	1
2204 22 26	----- Vallée du Rhône	(E0249)	1
2204 22 27	----- Languedoc-Roussillon	(E0249)	1
2204 22 28	----- Piemonte (Piedmont)	(E0249)	1
	----- Other		
2204 22 31	----- White	(E0249)	1
2204 22 39	----- Other	(E0249)	1
	----- Wine with a protected geographical indication (PGI)		
2204 22 41	----- White	(E0249)	1
2204 22 49	----- Other	(E0249)	1
	----- Other varietal wines		
2204 22 51	----- White	(E0249)	1

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2204 22 59	----- Other	(E0249)	1
	----- Other		
2204 22 71	----- White	(E0249)	1
2204 22 79	----- Other	(E0249)	1
	----- Of an actual alcoholic strength by volume exceeding 15 % vol		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 22 81	----- Madeira and Setubal muscatel	(E0251)	1
2204 22 82	----- Sherry	(E0251)	1
2204 22 83	----- Samos and Muscat de Lemnos	(E0250)	1
2204 22 90	----- Other	(E0250)	1
2204 22 91	----- Other	(E0250)	1
	----- Other		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 22 93	----- White	(E0252)	1
2204 22 94	----- Other	(E0252)	1
	----- Other		
2204 22 97	----- White	(E0252)	1
2204 22 98	----- Other	(E0252)	1
2204 29	-- Other		
2204 29 10	--- Wine, other than that referred to in subheading 2204 10 , in bottles with ‘mushroom’ stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	32 €/hl	1
	--- Other		
	---- Produced in the European Union		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol		
	----- Wine with a protected designation of origin (PDO)		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2204 29 21	----- Tokaj	(E0248)	1
2204 29 22	----- Bordeaux	(E0249)	1
2204 29 23	----- Bourgogne (Burgundy)	(E0249)	1
2204 29 24	----- Val de Loire (Loire Valley)	(E0249)	1
2204 29 25	----- Beaujolais	(E0249)	1
2204 29 26	----- Vallée du Rhône	(E0249)	1
2204 29 27	----- Languedoc-Roussillon	(E0249)	1
2204 29 28	----- Piemonte (Piedmont)	(E0249)	1
	----- Other		
2204 29 31	----- White	(E0249)	1
2204 29 39	----- Other	(E0249)	1
	----- Wine with a protected geographical indication (PGI)		
2204 29 41	----- White	(E0249)	1
2204 29 49	----- Other	(E0249)	1
	----- Other varietal wines		
2204 29 51	----- White	(E0249)	1

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2204 29 59	----- Other	(E0249)	1
	----- Other		
2204 29 73	----- White	(E0249)	1
2204 29 74	----- Other	(E0249)	1
	----- Of an actual alcoholic strength by volume exceeding 15 % vol		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 29 75	----- Madeira and Setubal muscatel	(E0251)	1
2204 29 76	----- Sherry	(E0251)	1
2204 29 78	----- Samos and Muscat de Lemnos	(E0250)	1
2204 29 79	----- Other	(E0251)	1
2204 29 80	----- Other	(E0252)	1
	----- Other		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 29 93	----- White	(E0252)	1
2204 29 94	----- Other	(E0252)	1
	----- Other		
2204 29 97	----- White	(E0252)	1
2204 29 98	----- Other	(E0252)	1
2204 30	– Other grape must		
2204 30 10	– In fermentation or with fermentation arrested otherwise than by the addition of alcohol	32	1

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	-- Other		
	--- Of a density of 1,33 g/cm ³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol		
2204 30 92	---- Concentrated	(E0043)	1
2204 30 94	---- Other	(E0043)	1
	--- Other		
2204 30 96	---- Concentrated	(E0043)	1
2204 30 98	---- Other	(E0043)	1
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances		
2205 10	– In containers holding 2 litres or less		
2205 10 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	10,9 €/hl	1
2205 10 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	0,9 €/ % vol/hl + 6,4 €/hl	1
2205 90	– Other		
2205 90 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	9 €/hl	1
2205 90 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	0,9 €/ % vol/hl	1
2206 00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		
2206 00 10	– Piquette	1,3 €/ % vol/hl MIN 7,2 €/hl	1
	– Other		
	-- Sparkling		
2206 00 31	--- Cider and perry	19,2 €/hl	1
2206 00 39	--- Other	19,2 €/hl	1
	-- Still, in containers holding		
	--- 2 litres or less		
2206 00 51	---- Cider and perry	7,7 €/hl	1
2206 00 59	---- Other	7,7 €/hl	1
	--- More than 2 litres		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2206 00 81	----- Cider and perry	5,76 €/hl	1
2206 00 89	----- Other	5,76 €/hl	1
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength		
2207 10 00	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	19,2 €/hl	1
2207 20 00	– Ethyl alcohol and other spirits, denatured, of any strength	10,2 €/hl	1

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
¹⁸⁴ 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages		
2208 20	– Spirits obtained by distilling grape wine or grape marc		
	– – In containers holding 2 litres or less		
2208 20 12	– – – Cognac	Free	1 alc. 100 %
2208 20 14	– – – Armagnac	Free	1 alc. 100 %
2208 20 26	– – – Grappa	Free	1 alc. 100 %
2208 20 27	– – – Brandy de Jerez	Free	1 alc. 100 %
2208 20 29	– – – Other	Free	1 alc. 100 %
	– – In containers holding more than 2 litres		
2208 20 40	– – – Raw distillate	Free	1 alc. 100 %
	– – – Other		
2208 20 62	– – – – Cognac	Free	1 alc. 100 %
2208 20 64	– – – – Armagnac	Free	1 alc. 100 %
2208 20 86	– – – – Grappa	Free	1 alc. 100 %
2208 20 87	– – – – Brandy de Jerez	Free	1 alc. 100 %
2208 20 89	– – – – Other	Free	1 alc. 100 %
2208 30	– Whiskies		
	– – Bourbon whiskey, in containers holding		
2208 30 11	– – – 2 litres or less	Free	1 alc. 100 %
2208 30 19	– – – More than 2 litres	Free	1 alc. 100 %
	– – Scotch whisky		
2208 30 30	– – – Single malt whisky	Free	1 alc. 100 %
	– – – Blended malt whisky, in containers holding		
2208 30 41	– – – – 2 litres or less	Free	1 alc. 100 %
2208 30 49	– – – – More than 2 litres	Free	1 alc. 100 %
	– – – Single grain whisky and blended grain whisky, in containers holding		
2208 30 61	– – – – 2 litres or less	Free	1 alc. 100 %

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2208 30 69	---- More than 2 litres --- Other blended whisky, in containers holding	Free	1 alc. 100 %
2208 30 71	---- 2 litres or less	Free	1 alc. 100 %
2208 30 79	---- More than 2 litres -- Other, in containers holding	Free	1 alc. 100 %
2208 30 82	--- 2 litres or less	Free	1 alc. 100 %
2208 30 88	--- More than 2 litres	Free	1 alc. 100 %
2208 40	-- Rum and other spirits obtained by distilling fermented sugar-cane products -- In containers holding 2 litres or less		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
¹⁸⁵ 2208 40 11	--- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0,6 €/ % vol/hl + 3,2 €/hl	1 alc. 100 %
	--- Other		
2208 40 31	---- Of a value exceeding € 7,9 per litre of pure alcohol	Free	1 alc. 100 %
2208 40 39	---- Other	0,6 €/ % vol/hl + 3,2 €/hl	1 alc. 100 %
	-- In containers holding more than 2 litres		
2208 40 51	--- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0,6 €/ % vol/hl	1 alc. 100 %
	--- Other		
2208 40 91	---- Of a value exceeding € 2 per litre of pure alcohol	Free	1 alc. 100 %
2208 40 99	---- Other	0,6 €/ % vol/hl	1 alc. 100 %
2208 50	– Gin and Geneva		
	-- Gin, in containers holding		
2208 50 11	--- 2 litres or less	Free	1 alc. 100 %
2208 50 19	--- More than 2 litres	Free	1 alc. 100 %
	-- Geneva, in containers holding		
2208 50 91	--- 2 litres or less	Free	1 alc. 100 %
2208 50 99	--- More than 2 litres	Free	1 alc. 100 %
2208 60	– Vodka		
	-- Of an alcoholic strength by volume of 45,4 % vol or less in containers holding		
2208 60 11	--- 2 litres or less	Free	1 alc. 100 %
2208 60 19	--- More than 2 litres	Free	1 alc. 100 %
	-- Of an alcoholic strength by volume of more than 45,4 % vol in containers holding		
2208 60 91	--- 2 litres or less	Free	1 alc. 100 %
2208 60 99	--- More than 2 litres	Free	1 alc. 100 %
2208 70	– Liqueurs and cordials		
2208 70 10	-- In containers holding 2 litres or less	Free	1 alc. 100 %

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2208 70 90	-- In containers holding more than 2 litres	Free	l alc. 100 %
2208 90	- Other		
	-- Arrack, in containers holding		
2208 90 11	--- 2 litres or less	Free	l alc. 100 %
2208 90 19	--- More than 2 litres	Free	l alc. 100 %
	-- Plum, pear or cherry spirit (excluding liqueurs), in containers holding		
2208 90 33	--- 2 litres or less	Free	l alc. 100 %
2208 90 38	--- More than 2 litres	Free	l alc. 100 %
	-- Other spirits and other spirituous beverages, in containers holding		
	--- 2 litres or less		

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
¹⁸⁶ 2208 90 41	----- Ouzo	Free	1 alc. 100 %
	----- Other		
	----- Spirits (excluding liqueurs)		
	----- Distilled from fruit		
2208 90 45	----- Calvados	Free	1 alc. 100 %
2208 90 48	----- Other	Free	1 alc. 100 %
	----- Other		
2208 90 54	----- Tequila	Free	1 alc. 100 %
2208 90 56	----- Other	Free	1 alc. 100 %
2208 90 69	----- Other spirituous beverages	Free	1 alc. 100 %
	--- More than 2 litres		
	--- Spirits (excluding liqueurs)		
2208 90 71	----- Distilled from fruit	Free	1 alc. 100 %
2208 90 75	----- Tequila	Free	1 alc. 100 %
2208 90 77	----- Other	Free	1 alc. 100 %
2208 90 78	--- Other spirituous beverages	Free	1 alc. 100 %
	-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding		
2208 90 91	-- 2 litres or less	1 €/ % vol/hl + 6,4 €/hl	1 alc. 100 %
2208 90 99	-- More than 2 litres	1 €/ % vol/hl	1 alc. 100 %
2209 00	Vinegar and substitutes for vinegar obtained from acetic acid		
	-- Wine vinegar, in containers holding		
2209 00 11	-- 2 litres or less	6,4 €/hl	1
2209 00 19	-- More than 2 litres	4,8 €/hl	1
	-- Other, in containers holding		
2209 00 91	-- 2 litres or less	5,12 €/hl	1
2209 00 99	-- More than 2 litres	3,84 €/hl	1

- E0001 The terms ‘packing materials’ and ‘packing containers’ mean any external or internal containers, holders, wrappings or supports other than transport devices (for example, transport containers), tarpaulins, tackle or ancillary transport equipment. The term ‘packing containers’ does not cover the containers referred to in general rule 5(a).
- E0002 L#139#19980511#1##.
- E0003 L#302#19921019#1##.
- E0005 L#324#20091210#23##.
- E0006 The subheadings and TARIC codes concerned are: 0408 11 20, 0408 19 20, 0408 91 20, 0408 99 20, 0701 10 00, 0712 90 11, 0806 10 10, 1001 91 10, 1005 10 13, 1005 10 15, 1005 10 18, 1006 10 10, 1007 10 10, 1106 20 10, 1201 10 00, 1202 30 00, 1204 00 10, 1205 10 10, 1206 00 10, 1207 21 00, 1207 40 10, 1207 50 10, 1207 91 10, 1207 99 20, 2401 10 35, 2401 10 85, 2401 10 95, 2401 20 35, 2401 20 85, 2401 20 95, 2501 00 51, 3102 50 00 10, 3105 90 20 10, 3105 90 80 10, 3502 11 10, 3502 19 10, 3502 20 10, 3502 90 20, 5911 20 00.
- E0007 P#125#19660711#2309##.
- E0008 L#193#20020720#60##.
- E0009 L#193#20020720#74##.
- E0010 ‘Carrying capacity in tonnes’ (ct/l) means the carrying capacity of a vessel expressed in tonnes, not including ships' stores (fuel, equipment, food supplies, etc.). Persons carried on board (crew and passengers) and their baggage are also excluded.
- E0011 WTO tariff quota.
- E0012 Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Council Directive 94/28/EC (L#178#19940712#66##); Commission Implementing Regulation (EU) 2015/262 (L#059#20150303#1##)).
- E0013 Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (L#253#19931011#1##)).
- E0014 Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Council Directive 2009/157/EC (L#323#20091210#1##); Commission Regulation (EC) No 133/2008 (L#041#20080215#11##); Council Directive 94/28/EC (L#178#19940712#66##); Commission Decision 96/510/EC (L#210#19960820#53##)).
- E0015 Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Council Directive 88/661/EEC (L#382#19881231#36##); Council Directive 94/28/EC (L#178#19940712#66##); Commission Decision 96/510/EC (L#210#19960820#53##)).
- E0016 Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Council Directive 89/361/EEC (L#153#19890606#30##); Council Directive 94/28/EC (L#178#19940712#66##); Commission Regulation (EC) No 874/96 (L#118#19960515#12##); Commission Decision 96/510/EC (L#210#19960820#53##)).
- E0017 Of 4,5 kg or more but less than 5 kg: Autonomous rate of duty: 17.
- E0019 Entry under this subheading is subject to the presentation of a certificate of authenticity issued in accordance with the conditions laid down in Commission Regulation (EEC) No 139/81 (L#015#19810117#4##).
- E0021 Autonomous rate of duty: Free.

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- E0023 — From 1 January to 14 February and from 16 June to 31 December: 15. WTO tariff quota,
— From 15 February to 15 June: Free.
- E0024 — From 1 January to 14 February and from 16 June to 31 December: 13,
— From 15 February to 15 June: Free.
- E0025 — From 1 January to 14 February and from 16 June to 31 December: 20,
— From 15 February to 15 June: Free.
- E0026 — From 1 January to 14 February and from 16 June to 31 December: 10.
— from 15 February to 15 June: Free.
- E0027 See Annex 1.
- E0028 This does not apply to fuel oils, of subheadings 2710 20 31 to 2710 20 39, which contain fatty-acid mono-alkyl esters (FAMAE) and which have a saponification index exceeding 4.
- E0029 ‘Free’ for uses other than for use as a power or heating fuel, subject to the conditions laid down in the relevant provisions of the European Union (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (L#253#19931011#1##)).
- E0030 The duty on 100 kg of product is equal to the sum of the following:
(a) the amount per kilogram shown, multiplied by the weight of lactic matter contained in 100 kg of prod
(b) the other amount indicated.
- E0031 The duty on 100 kg of product is equal to the amount per kilogram shown, multiplied by the weight of the dry lactic matter contained in 100 kg of product.
- E0033 The duty on 100 kg of product is equal to the sum of the following:
(a) the amount per kilogram shown, multiplied by the weight of dry lactic matter contained in 100 kg of and
(b) the other amount indicated.
- E0035 Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 4 of Commission Regulation (EC) No 2535/2001 (L#341#20011222#29##); see also Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (L#253#19931011#1##)).
- E0036 Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 4 of Commission Regulation (EC) No 2535/2001 (L#341#20011222#29##)).
- E0037 Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 75(2) and (3) and Article 230 of Regulation (EU) No 1308/2013 of the European Parliament and of the Council (L#347#20131220#671##)).
- E0038 Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.
- E0039 Straw (corresponds to the quantity needed for an insemination).
- E0040 — From 1 January to 31 May: 8,5,
— from 1 June to 31 October: 12,

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- from 1 November to 31 December: 8,5.
 - E0042 Autonomous rate of duty: 3.
 - E0043 See Annex 2.
 - E0044 Statistical TARIC codes: see Annex 10.
 - E0045 The specific amount is charged, as an autonomous measure, on the net drained weight.
 - E0046 — From 1 January to 15 May: 9,6. WTO tariff quota,
 - from 16 May to 30 June: 13,4.
 - E0047 — From 1 January to 14 April: 9,6 MIN 1,1 €/100 kg/net,
 - from 15 April to 30 November: 13,6 MIN 1,6 €/100 kg/net,
 - from 1 to 31 December: 9,6 MIN 1,1 €/100 kg/net.
 - E0048 — From 1 January to 31 March: 10,4 MIN 1,3 €/100 kg/br,
 - from 1 April to 30 November: 12 MIN 2 €/100 kg/br,
 - from 1 to 31 December: 10,4 MIN 1,3 €/100 kg/br.
 - E0049 — From 1 January to 30 April: 13,6,
 - from 1 May to 30 September: 10,4,
 - from 1 October to 31 December: 13,6.
 - E0050 — From 1 January to 31 May: 8,
 - from 1 June to 31 August: 13,6,
 - from 1 September to 31 December: 8.
 - E0051 — From 1 January to 30 June: 10,4 MIN 1,6 €/100 kg/net,
 - from 1 July to 30 September: 13,6 MIN 1,6 €/100 kg/net,
 - from 1 October to 31 December: 10,4 MIN 1,6 €/100 kg/net.
 - E0053 Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Commission Regulation (EU) No 1085/2010 ([L#310#20101126#3##](#))).
 - E0056 — From 1 January to 31 May: 4,
 - from 1 June to 30 November: 5,1,
 - from 1 to 31 December: 4.
 - E0057 — From 1 January to 31 March: 16,
 - from 1 April to 15 October: 12,
 - from 16 October to 31 December: 16.
 - E0058 — From 1 January to 30 April: 1,5,
 - from 1 May to 31 October: 2,4,

	—	from 1 November to 31 December: 1,5.
E0059	—	From 1 January to 14 July: 14,4,
	—	from 15 July to 31 October: 17,6,
	—	from 1 November to 31 December: 14,4.
E0060	—	From 1 January to 30 April: 11,2,
	—	from 1 May to 31 July: 12,8 MIN 2,4 €/100 kg/net,
	—	from 1 August to 31 December: 11,2.
E0061	—	From 1 January to 14 May: 8,8,
	—	from 15 May to 15 November: 8,
	—	from 16 November to 31 December: 8,8.
E0062		Autonomous rate of duty: 2.
E0063		Commission Implementing Regulation (EU) No 974/2014 of 11 September 2014 laying down the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature (L#274#20140916#6##).
E0065		The European Union undertakes, in respect of cereals of headings:
	—	ex 1001 wheat,
	—	1002 rye,
	—	ex 1005 maize, except hybrid seed, and
	—	ex 1007 sorghum, except hybrids for sowing,
		to apply a duty at a level and in a manner so that the duty-paid import price for such cereals will not be greater than the effective intervention price (or in the event of a modification of the current system, the effective support price) increased by 55 %.
		The duty applied shall in no case exceed the duty shown in column 3.
E0066		The European Union undertakes, in respect of husked rice of subheadings 1006 20 11 to 1006 20 98, to apply a duty at a level and in a manner so that the duty-paid import price will not be greater than the effective intervention price (or in the event of a modification of the current system, the effective support price) increased by:
	—	88 % for <i>Japonica</i> rice, and
	—	80 % for <i>Indica</i> rice.
		In respect of milled rice, the percentages referred to above will be increased according to the existing method of calculation of the threshold price for milled rice.
		The duty applied shall in no case exceed the duty shown in column 3.
E0070		≤ 0,2 for oil of heading 1509.
E0071		≤ 0,2 for the oils of heading 1510.
E0072		Requirement not valid for virgin lampante oil (subheading 1509 10 10) or for crude olive-residue oil (subheading 1510 00 10).

- E0073 Delta-5,23-stigmastadienol + chlerosterol + betasitosterol + sitostanol + delta-5-avenasterol + delta-5,24-stigmastadienol.
- E0078 For the purposes of determining the percentage weight of poultry meat, the weight of any bones is to be disregarded.
- E0080 The duty applicable to sausages imported in containers which also contain preservative liquid is collected on the net weight, after deduction of the weight of the liquid.
- E0084 This rate applies to raw sugar with a yield of 92 %.
- E0085 Per 1 % of sucrose by weight, including other sugars expressed as sucrose (see additional note 4 (CN)).
- E0093 Autonomous rate of duty: 17.
- E0096 The collection of the specific duty is suspended, on an autonomous basis, for an indefinite period.
- E0104 Unless otherwise stated, the term 'method' means the latest version of the determination methods laid down by the Comité européen de normalisation (CEN), the International Standardisation Organisation (ISO), or the American Society for Testing and Materials (ASTM).
- E0107 See additional note 6 (CN).
- E0109 Measured at a temperature of 15 °C.
- E0110 Duty rate suspended, on an autonomous basis, for an indefinite period for gas oil having a sulphur content not exceeding 0,2 % by weight.
- E0112 At a pressure of 1 013 mbar and at a temperature of 15 °C.
- E0113 Rate of duty for 'natural Chilean sodium nitrate' (TARIC code 3102 50 00 10): Free. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.
- E0114 Rate of duty for 'natural Chilean potassic sodium nitrate consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of potassium nitrate may be as high as 44 %), of a total nitrogen content not exceeding 16,3 % by weight on the dry, anhydrous product' (TARIC codes 3105 90 20 10 and 3105 90 80 10): Free. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.
- E0115 *Ad valorem* duty rate reduced to 9 % (autonomous suspension) for an indefinite period.
- E0118 *Ad valorem* duty rate reduced to 3 % (suspension) for an indefinite period, on an autonomous basis.
- E0122 Autonomous rate of duty: 2,3.
- E0127 Autonomous rate of duty: 5 €/100 m.
- E0128 Autonomous rate of duty: 3,5 €/100 m.
- E0132 A door or window with or without its frame or threshold is considered as one piece.
- E0133 A door or window with or without its frame or threshold is considered as one piece.
- E0134 Customs duty autonomously suspended, for an indefinite period, for sheath contraceptives of polyurethane (TARIC code 3926 90 97 60).
- E0138 Autonomous rate of duty: 2,5.
- E0140 A window or French window with or without its frame is considered as one piece.

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- E0141 Autonomous rate of duty: 3.
- E0142 A door with or without its frame or threshold is considered as one piece.
- E0145 Autonomous rate of duty: 3,8.
- E0147 Entry under this subheading of bolting cloth, not made up, is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.
- E0151 At importation, entry under this subheading and the relief from import duties are subject to the conditions laid down in Council Regulation (EC) No 1186/2009.
- E0152 L#037#20100210#1##.
- E0153 L#343#20041119#3##.
- E0154 Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.
- E0156 Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.
- E0157 Copper is permitted in a proportion greater than 0,1 % but not more than 0,2 %, provided that neither the chromium nor manganese content exceeds 0,05 %.
- E0160 Customs duty autonomously suspended, for an indefinite period, for lead for refining, containing 0,02 % or more by weight of silver (bullion lead) (TARIC code 7801 91 00 10). Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (L#253#19931011#1##)).
- E0166 Duty temporarily suspended, on an autonomous basis, in respect of goods intended to be fitted in heavier-than-air aircraft imported duty-free or built within the European Union. This suspension is subject to compliance with the formalities and conditions laid down in the relevant provisions of the European Union (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (L#253#19931011#1##)).
- E0174 Customs duty autonomously suspended, for an indefinite period, for 'aircraft ground maintenance simulators, for civil use' (TARIC code 9023 00 80 10).
Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (L#253#19931011#1##)).
- E0175 Autonomous rate of duty: 3,8 %.
Conventional rate of duty:
— Of man-made fibres: 5 %,
— Other: 3,8 %.
- E0176 Autonomous rate of duty: 6,3 %.
Conventional rate of duty:
— Knitted or crocheted: 12 %,
— Other: 6,3 %.
- E0177 Autonomous rate of duty: 10,5 %.
Conventional rate of duty:
— Knitted or crocheted: 12 %,
— Other: 10,5 %.

- E0178 Autonomous rate of duty: Free.
Conventional rate of duty:
— Of paper pulp, paper, cellulose wadding or webs of cellulose fibres: Free,
— Other: 6,5 %.
- E0179 L#343#20041119#3##.
- E0180 L#037#20100210#1##.
- E0181 *Starch/glucose*
The content of the goods (as presented) in starch, its degradation products, i.e. all the polymers of glucose, and the glucose, determined as glucose and expressed as starch (on a dry matter basis, 100 % purity; factor for conversion of glucose to starch: 0,9).
However, where a mixture of glucose and fructose is declared (in whatever form) and/or is found to be present in the goods, the amount of glucose to be included in the above calculation is that which is in excess of the fructose content of the goods.
- E0182 *Sucrose/invert sugar/isoglucose*
The content of the goods (as presented), in sucrose, together with the sucrose which results from expressing as sucrose any mixture of glucose and fructose (the arithmetical sum of the amounts of these two sugars multiplied by 0,95), which is declared (in whatever form) and/or found to be present in the goods.
However, where the fructose content of the goods is less than the glucose content, the amount of glucose to be included in the above calculation shall be an amount equal, by weight, to that of fructose.
Note:

In all cases, where a hydrolysis product of lactose is declared, and/or galactose is found to be present among the sugars, then the amount of glucose equal to that of galactose is deducted from the total glucose content before any other calculations are carried out.
- E0183 *Milk proteins*
Caseins and/or caseinates forming part of goods shall not be regarded as milk proteins if the goods do not have any other constituent of lactic origin.
Milkfat contained in the goods at less than 1 %, and lactose at less than 1 %, by weight, are not considered as other constituents of lactic origin.
When customs formalities are completed, the person concerned must include in the appropriate declaration: 'only milk ingredient: casein/caseinate', if such is the case.
- E0184 The rules for the application of the entry price for fruit and vegetables are laid down in Commission Implementing Regulation (EU) No 543/2011 (L#157#20110615#1##).
- E0186 Entry price fixed on an autonomous basis.
- E0188 Autonomous rate of duty: 12,8.
- E0189 Autonomous rate of duty: 12,8 + 0,7 €/100 kg/net.
- E0190 Autonomous rate of duty: 12,8 + 1,4 €/100 kg/net.
- E0191 Autonomous rate of duty: 12,8 + 2,1 €/100 kg/net.
- E0192 Autonomous rate of duty: 12,8 + 2,8 €/100 kg/net.

E0193	Autonomous rate of duty: 16.
E0194	Autonomous rate of duty: $16 + 0,7 \text{ €/100 kg/net}$.
E0195	Autonomous rate of duty: $16 + 1,4 \text{ €/100 kg/net}$.
E0196	Autonomous rate of duty: $16 + 2,1 \text{ €/100 kg/net}$.
E0197	Autonomous rate of duty: $16 + 2,8 \text{ €/100 kg/net}$.
E0199	Autonomous rate of duty: $3 + 1,1 \text{ €/100 kg/net}$.
E0200	Autonomous rate of duty: $3 + 2,3 \text{ €/100 kg/net}$.
E0201	Autonomous rate of duty: $3 + 3,4 \text{ €/100 kg/net}$.
E0202	Autonomous rate of duty: $3 + 4,5 \text{ €/100 kg/net}$.
E0203	Autonomous rate of duty: $3 + 5,7 \text{ €/100 kg/net}$.
E0204	Autonomous rate of duty: $3 + 6,8 \text{ €/100 kg/net}$.
E0205	Autonomous rate of duty: $3 + 8 \text{ €/100 kg/net}$.
E0206	Autonomous rate of duty: $3 + 23,8 \text{ €/100 kg/net}$.
E0207	Autonomous rate of duty: $2,5 + 1 \text{ €/100 kg/net}$.
E0208	Autonomous rate of duty: $2,5 + 2 \text{ €/100 kg/net}$.
E0209	Autonomous rate of duty: $2,5 + 3,1 \text{ €/100 kg/net}$.
E0210	Autonomous rate of duty: $2,5 + 4,1 \text{ €/100 kg/net}$.
E0211	Autonomous rate of duty: $2,5 + 5,1 \text{ €/100 kg/net}$.
E0212	Autonomous rate of duty: $2,5 + 6,1 \text{ €/100 kg/net}$.
E0213	Autonomous rate of duty: $2,5 + 7,1 \text{ €/100 kg/net}$.
E0214	Autonomous rate of duty: $2,5 + 23,8 \text{ €/100 kg/net}$.
E0215	Autonomous rate of duty: 12.
E0216	Autonomous rate of duty: $12 + 1,0 \text{ €/100 kg/net}$.
E0217	Autonomous rate of duty: $12 + 2,0 \text{ €/100 kg/net}$.
E0218	Autonomous rate of duty: $12 + 3,0 \text{ €/100 kg/net}$.
E0219	Autonomous rate of duty: $12 + 4,1 \text{ €/100 kg/net}$.
E0220	Autonomous rate of duty: $12 + 0,9 \text{ €/100 kg/net}$.
E0221	Autonomous rate of duty: $12 + 1,8 \text{ €/100 kg/net}$.
E0222	Autonomous rate of duty: $12 + 2,8 \text{ €/100 kg/net}$.
E0223	Autonomous rate of duty: $12 + 3,7 \text{ €/100 kg/net}$.
E0227	This column contains the numbers corresponding to the Rewe Colour Index, third edition 1971, Bradford, England.

- E0228 The modifications to be made to this list during the year will be carried out via publication in the *Official Journal of the European Union*, Series C.
- E0231 At importation, entry under this subheading and the relief from import duties are subject to the conditions laid down in Council Regulation (EC) No 1186/2009.
- E0232 L#037#20100210#1##.
- E0233 L#343#20041119#3##.
- E0235 Customs duty autonomously suspended, for an indefinite period, on products destined for undergoing a specific process (TARIC code 2710 99 00 10). This suspension of customs duty is subject to the conditions laid down in the relevant provisions of the European Union being met (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (L#253#19931011#1##)).
- E0240 Favourable tariff treatment for ‘light air-cured Burley type (including Burley hybrids)’ and ‘light air-cured Maryland type’ tobaccos: 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.
- E0241 Favourable tariff treatment for ‘flue-cured Virginia type’ tobacco: 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.
- E0242 Favourable tariff treatment for ‘fire-cured tobacco’: 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.
- E0243 Of an actual alcoholic strength by volume not exceeding 13 % vol: 13,1 €/hl.
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 15,4 €/hl.
- E0244 Of an actual alcoholic strength by volume not exceeding 13 % vol: 14,8 €/hl.
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 15,8 €/hl.
- E0245 Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 18,6 €/hl.
Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.
Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/° vol/hl.
- E0246 Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 14,8 €/hl.
Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 15,8 €/hl.
Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/° vol/hl.
- E0247 Of an actual alcoholic strength by volume not exceeding 13 % vol: 13,1 €/hl.
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 15,4 €/hl.
Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 18,6 €/hl.
Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.
Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/° vol/hl.
- E0248 Of an actual alcoholic strength by volume not exceeding 13 % vol: 13,1 €/hl.
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 14,2 €/hl.
- E0249 Of an actual alcoholic strength by volume not exceeding 13 % vol: 9,9 €/hl.
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 12,1 €/hl.

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- E0250 Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 15,4 €/hl.
Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.
Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/° vol/hl.
- E0251 Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 12,1 €/hl.
Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 13,1 €/hl.
Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/° vol/hl.
- E0252 Of an actual alcoholic strength by volume not exceeding 13 % vol: 9,9 €/hl.
Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol: 12,1 €/hl.
Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 18 % vol: 15,4 €/hl.
Of an actual alcoholic strength by volume exceeding 18 % vol but not exceeding 22 % vol: 20,9 €/hl.
Of an actual alcoholic strength by volume exceeding 22 % vol: 1,75 €/° vol/hl.
- E0253 Definition according to the EN 16575 standard.