

**GENERAL AGREEMENT ON
TARIFFS AND TRADE**

RESTRICTED

L/5148

1 June 1981

Limited Distribution

Original: English/
French

AGREEMENT BETWEEN THE EUROPEAN ECONOMIC COMMUNITY
AND YUGOSLAVIA

Questions and Replies

The contracting parties were invited (document C/M/145 and GATT/AIR/1691) to communicate to the secretariat any questions they might wish to put concerning the Agreement between the European Economic Community and Yugoslavia.¹ In response to this request, a number of questions were received and were transmitted to the parties to the Agreement. The following replies to these questions have been received.

¹ Copies of the text of the legal instruments were sent to each contracting party with document L/5007/Add.1.

ANNEX 1

Questions and Replies

1. GENERAL QUESTIONS

Questions 1, 2, 3 and 7

1. Is it the parties' intention to form an eventual free-trade area covering substantially all trade between them?
2. Under which Article or Articles of the General Agreement do the parties to the Agreement intend to justify the preferential treatment accorded to Yugoslavia under the Agreement? Would the parties to the Agreement provide the basic information which led them to conclude the Agreement?
3. In the absence of provisions for reciprocity in abolishing or reducing customs tariffs, it is hardly thinkable that the Agreement envisages a free-trade area. Nevertheless, the Co-operation Agreement of 2 April 1980, to which the Agreement in question is interim, provides for progressive elimination of trade barriers between the contracting parties in Article 58. Does this Article imply that the parties to the Agreement regard the Co-operation Agreement as an interim Agreement to the formation of a free-trade area as set forth in Article XXIV of the General Agreement?
7. Do the parties intend to seek an Article XXV:5 waiver of their obligations under the GATT?

Replies to questions 1, 2, 3 and 7

The Co-operation Agreement between the European Economic Community and the Socialist Federal Republic of Yugoslavia is not limited in duration. As indicated in Article 14, the objective of this Agreement is, in particular, to promote trade between the parties, bearing in mind their respective levels of development and the need to ensure a better balance in their trade. As regards its own contribution towards co-operation in trade, the Community therefore felt that the attainment of the objectives laid down in that Article implied appropriate obligations on its part as the economically more developed party.

Yugoslavia is not required to proceed to a reduction of customs duties during the first stage. At the review referred to in Article 58 of the Co-operation Agreement, the progress to be made by Yugoslavia in the progressive removal of trade barriers for the bulk of trade will be examined.

For the parties to the Agreement this is consistent with the relevant provisions of Article XXIV and Part IV.

Question 5

If there is no intention of forming a free-trade area in the sense of Article XXIV, under what GATT provisions can the Agreement be justified?

Reply 5

Does not apply.

Question 6

Article 14 of the Agreement states that in the field of trade, Yugoslavia shall grant the European Communities (EC) treatment no less favourable than most-favoured-nation treatment. Article 16, paragraph 2 states that "Yugoslavia shall be entitled to introduce into its trade arrangement with the Community new customs duties or in so far as such measures are necessitated by Yugoslavia's industrialization and development. In accordance with the objectives of the /Interim/ Agreement, the measures selected by Yugoslavia shall be those which least harm the trade and economic interests of the Community." Will Article 16, paragraph 2 be implemented in a manner that will take full cognizance of the trade interests of other contracting parties?

Reply 6

The measures that will be taken by Yugoslavia under Article 16 of the Interim Agreement will be consistent with all the relevant obligations laid down by the General Agreement and in particular with the provisions of Articles XXIV and XVIII.

II. IMPORT DUTIES, QUANTITATIVE RESTRICTIONS AND OTHER REGULATIONS OF COMMERCE

Question 8

Under the terms of the Agreement, certain industrial products originating in Yugoslavia shall be imported into the EC free of customs duties or charges having equivalent effect and of quantitative restrictions or measures having equivalent effect. What are the parties' views concerning compatibility of these provisions of the Agreement with Articles I and XIII of the General Agreement?

Reply 8

See reply to questions 1, 2, 3 and 7.

Question 9

Article 15 of Title II of the Agreement provides that the EC will abolish quantitative restrictions or measures having equivalent effect on imports of industrial products originating in Yugoslavia.

- (a) What is the nature and the type of quantitative restrictions that have been removed by the EC as a result of the Agreement?
- (b) What measures equivalent to quantitative restrictions have been removed by the EC as a result of the Agreement?

Reply 9

The Agreement provides for the elimination by the EEC of all quantitative restrictions or measures having equivalent effect, with the exception of those contained in the agreement referred to in Article 4 of the Interim Agreement.

Question 10

As regards each of the customs duties of the products listed in Annex B and Article 8 (agricultural products), by what percentage is it different from the tariff rate applicable to imports from third countries?

Reply 10

See Annex I.

Question 11

Can the parties to the Agreement provide an assurance that the sentence in Article 27 that "in the selection of safeguard measures, priority must be given to those which least disturbed the functioning of the Agreement" and the sentence in Article 36 that "the Contracting Parties shall take any general or specific measures required to fulfil their obligations under this Agreement" do not imply an intention or obligation to shift any burden of adjustment on to the exports of third countries?

Reply 11

In implementing the provisions of Articles 27 and 36 of the Agreement, the parties intend to observe fully their obligations towards the General Agreement and in particular the provisions of Articles XXIV and XIX.

Question 12

It is our understanding that Yugoslavia will continue to be beneficiary under the EC general preferential tariff scheme. Would the parties confirm this understanding and explain the basis on which Yugoslavia will continue to benefit from the EC general preferential tariff scheme?

Reply 12

Yugoslavia remains on the list of countries beneficiary under the EC general preferential tariff scheme, in view of its character as a developing country member of the Group of 77.

Question 13

What effect will the preferential treatment accorded to Yugoslavia on agricultural products and raw materials have upon the trade of third countries in these products with the EC and in particular upon the benefits of the MTN concessions negotiated with the EC? In this regard it is noted that the concessions for baby beef are more generous than the MTN high-quality beef quota. What effect will these concessions have upon trade in other types of beef?

Reply 13

The preferential treatment accorded Yugoslavia on agricultural products will have no effect on trade with third countries. The concessions granted Yugoslavia concern specifically Yugoslav products; the tariff reductions are not very great and apply to what are small quantities.

As to baby beef, again there is no impact on trade with third countries, since the concession accorded Yugoslavia does not interfere with the possibility open to third countries to reach the quantities allowed them under the concessions of other schemes. If the volume accorded Yugoslavis is greater than that envisaged for certain contracting parties under the MTN, it must be borne in mind that it is related to export capacities. What is more, the conditions as regards levy are different, for under the MTN concessions the levy was reduced to zero, whereas for Yugoslavia the EC has agreed to only small reductions in the levy, which vary depending on certain situations in the EC market.

Question 14

Does Yugoslavia grant reverse preferences to the EC?

Reply 14

No.

Question 15

If the answer to question 14 is affirmative:

- (a) What is the nature and type of the reverse preferences and which products are covered?
- (b) For the last three years for which statistics are available what is the value and percentage of total imports into Yugoslavia from the EC of products which are subject to these reverse preferences?

Reply 15

Does not apply.

Question 16

Under the Agreement in question, certain commodities are to be imported into the EC free of quantitative restrictions and customs duties (Articles 2 and 5). Is it not intended that Yugoslavia reciprocates this by applying like measures to the EC?

Reply 16

Such measures are not envisaged at this stage of application of the Agreement.

III. RULES OF ORIGIN

Questions 17, 18 and 19

- 17. Under Protocol 2, raw materials and semi-fabricated materials originating in the EC and Yugoslavia are considered originating products of Yugoslavia once they are further processed in these countries, whereas the same products from third countries face content requirements.
 - (a) What measures are contemplated by the parties to the Agreement to ensure that the trade interests of other contracting parties are not damaged by the terms of the Protocol?

- (b) In the event that the rules of origin have prejudicial effects on the trade interests of these third countries, will there be provisions for consultation or modification?
18. Can the parties give assurances that the rules of origin as provided for in Title I of Protocol 2 will not have prejudicial effects on trade interests of third countries?
19. In the event that the rules of origin have prejudicial effects on the trade interests of third countries, will there be provisions for modifications?

Replies 17, 18 and 19

The rules of origin provided for in Protocol 2 of the Agreement are based on the principle of substantial processing. Their objective is to prevent evasion and not to create barriers to trade with third countries.

The parties will carefully examine any complaint based on possible injury resulting from the rules of origin.

IV. TRADE COVERAGE

A. EC Imports from Yugoslavia^{1, 2}

Question 20

What was the total value and percentage by value of imports into the EC of products originating in Yugoslavia in each of the three most recent years for which statistics are available, in the following categories:

- (a) total imports
(b) industrial products
(c) agricultural products.

Reply 20

	1977		1978		1979	
	'000 EUA	%	'000 EUA	%	'000 EUA	%
Total imports	1,540,256	100	1,621,079	100	1,965,762	100
Industrial products ³	1,302,034	84.5	1,385,911	85.5	1,688,265	85.9
Agricultural products ⁴	238,222	15.5	235,168	14.5	277,497	14.1

¹The statistics given in this chapter cover all products coming from Yugoslavia, including ECSC-related products.

²NIMEXE

³Chapters 25 to 99

⁴Chapters 1 to 24

Question 21(a)

For each of the categories of imports into the EC from Yugoslavia referred to in question 20, what value and percentage in each of the three most recent years for which statistics are available.

(a) was subject to customs duties including levies having equivalent trade effect?

Reply 21(a)

	1977			1978			1979		
	'000 EUA	%	%	'000 EUA	%	%	'000 EUA	%	%
Total imports question 20	1,540,256		100	1,621,079		100	1,965,762		100
Total imports subject to duties ¹	843,190	100	54.7	919,608	100	56.7	1,071,106	100	54.5
of which:									
Industrial products ²	655,613	77.8	42.6	765,863	83.3	47.2	897,092	83.8	45.7
Agricultural products ³	187,577	22.2	12.2	153,745	16.7	9.5	174,014	16.2	8.8

¹ Including imports of products subject to variable levy under a market organization.

² Chapters 25 to 99

³ Chapters 1 to 24

Question 21(b)

(b) was subject to quantitative restrictions?

Reply 21(b)

'000 EUA

	1977	1978	1979
Total imports subject to quantitative restrictions	n.a.	172,339	245,966
of which:			
Industrial products ¹	n.a.	172,224	245,519
of which: textiles ²	n.a.	168,357	197,908
other	43,648	3,867	47,611
Agricultural products ³	82	115	447

¹ Chapters 25 to 99

² Including IPT and OPT products, since they cannot be identified in these statistics; however, IPT and OPT are excluded by the agreements concluded under the MFA referred to in Article 4 of the Interim Agreement.

³ Chapters 1 to 24

In percentage terms:

in 1977: n.a.

in 1978: 10.6 per cent of total imports (question 20), 12.4 per cent of imports of industrial products (question 20), and 0.05 per cent of imports of agricultural products (question 20)

in 1979: 12.5 per cent of total imports (question 20), 14.5 per cent of imports of industrial products (question 20), and 0.2 per cent of imports of agricultural products (question 20).

Question 21(c)

(c) were eligible for duty-free or reduced tariffs under the Generalized System of Preferences (GSP)?

Reply 21(c)

The amount eligible under the Generalized System of Preferences is not quantifiable for any country benefiting from those preferences.

Question 21(d)

(d) actually entered duty-free or with reduced tariffs under the GSP?

Reply 21(d)

	1977			1978			1979		
	'000 EUA	%	%	'000 EUA	%	%	'000 EUA	%	%
Total imports Question 20	1,540,256		100	1,621,079		100	1,965,762		100
Total imports entering duty-free or with reduced tariffs	402,803	100	26.1	438,851	100	27.1	563,905	100	28.7
of which:									
Industrial products ¹	390,789	97.0	25.4	393,355	89.6	24.3	501,576	89.0	25.5
Agricultural products ²	12,014	3.0	0.8	45,496	10.4	2.8	62,329	11.0	3.2

¹ Chapters 25 to 99

² Chapters 1 to 24

Question 22(a)

Under the Agreement, for each of the categories of imports into the EC from Yugoslavia referred to in question 20, what value and percentage in each of the three most recent years for which statistics are available.

(a) are subject to the elimination of quantitative restrictions?

Reply 22(a)

See reply to question 21(b) for products other than textiles.

Question 22(b)

(b) are subject to the reduction of customs duties and levies?

Reply 22(b)

	1977			1978			1979		
	'000 EUA	%	%	'000 EUA	%	%	'000 EUA	%	%
Total imports question 20			100			100			100
Total imports subject to reduction of customs duties or levies	86,434	100	5.6	89,239	100	5.5	102,531	100	5.2
of which:									
Industrial products ¹	18,245	21.1	1.2	18,664	20.9	1.2	24,042	23.4	1.2
Agricultural products ²	68,189	78.9	4.4	70,575	79.1	4.3	78,489	76.6	4.0

¹ Chapters 25 to 99

² Chapters 1 to 24

Question 22(c)

(c) are products on which customs duties, levies and charges with equivalent effect will not be imposed? Of these imports, what percentage gain duty-free entry as a result of the EC scheme under the GSP, and what percentage as a result of the Agreement?

Reply 22(c)

'000 EUA

	1977		1978		1979	
	Total	GSP share ¹	Total	GSP share ¹	Total	GSP share ¹
Total imports, question 20	1,540,256		1,621,079		1,965,762	
Total imports without duties, levies or charges	1,328,733*	n.a.	1,409,398*	480,136	1,712,611*	571,944
of which:						
Industrial products ²	1,272,111	n.a.	1,359,091	460,574	1,653,616	543,579
Agricultural products ³	56,622	n.a.	50,307	19,562	58,995	28,365

¹ These figures are based on the use of the GSP made by Yugoslavia during the reference years as compared to the possibilities open to it under the Agreement to benefit from the GSP in 1981.

² Chapters 25 to 99

³ Chapters 1 to 24

* Including CCT zero duties

	1977			1978			1979		
	%	%	% share ¹	%	%	% share ¹	%	%	% share ¹
Total imports, question 20	100			100			100		
Total imports without duties, levies or charges	86.3*	100	n.a.	86.9*	100	29.6	87.1*	100	29.1
of which:									
Industrial products ²	82.6	95.7	n.a.	83.8	96.4	28.4	84.1	96.6	27.6
Agricultural products ³	3.7	4.3	n.a.	3.1	3.6	1.2	3.0	3.4	1.4

¹These are percentages of the total imports of question 20.

²Chapters 25 to 99

³Chapters 1 to 24

Question 22(d)

(d) are products on which quotas or quantitative restrictions are not to be eliminated under the Agreement?

Reply 22(d)

See reply to question 9.

Question 23

What percentage of the trade between the parties would be affected by the positions of Article 8? What percentage of the trade in agricultural products?

Reply 23

Percentage of Trade Covered by Article 8

	1977	1978	1979
Total imports, question 20	2.2	2.4	2.0
Imports of agricultural products	14.5	16.3	13.8

Question 24

What percentage of trade between the parties would be granted entry free of quantitative restrictions and duties as specified in Article 2?

Reply 24

	1977	1978	1979
	%	%	%
Total imports, question 20	100	100	100
Total imports without quantitative restrictions or free of duties ¹	n.a.	76.6	77.0

¹The above percentages include the percentage of products which enter the Community duty-free under the ceilings provided for in Protocol 1. The quantitative restrictions in textiles mentioned in the Agreement referred to in Article 4 of the Interim Agreement have been taken into account.

Question 25

What value and percentage of total imports into the EC of products originating in Yugoslavia in each of the three most recent years for which statistics are available are covered by the Agreement?

Reply 25

	1977		1978		1979	
	'000 EUA	%	'000 EUA	%	'000 EUA	%
Total imports of question 20		100		100		100
Total imports covered by the Agreement	1,415,167	91.9	1,498,637	92.4	1,815,142	92.4

Question 26(a)

What were the values and the percentages of total imports of the following categories of imports into the EC of products originating in Yugoslavia in each of the three most recent years for which statistics are available:

- (a) Imports of products which are subject to elimination of quantitative restrictions, or measures having equivalent effect: of these imports, what is the percentage of industrial products and what is the percentage of agricultural products?

Reply 26(a)

See reply to question 21(b) for products other than textiles.

Question 26(b)

- (b) Imports of products subject to elimination of customs duties and charges having equivalent effect on these imports: what is the percentage of industrial products and what is the percentage of agricultural products?

Reply 26(b)

	1977			1978			1979		
	'000 EUA	%	%	'000 EUA	%	%	'000 EUA	%	%
Total imports of question 20	1,540,256	100		1,621,079	100		1,965,762	100	
Total imports subject to elimination of duties ¹	1,346,978	87.4	100	1,428,062	88.1	100	1,736,653	88.3	100
of which:									
Industrial products ²	1,302,034	84.5	96.6	1,385,871	85.5	97.0	1,688,203	85.8	97.2
Agricultural products ³	44,944	2.9	3.4	42,191	2.6	3.0	48,450	2.5	2.8

¹Including CCT zero duties

²Chapters 25 to 99

³Chapters 1 to 24

Question 26(c)

(c) Imports of products on which customs duties and charges with equivalent effect will be reduced but not eliminated: of these imports, what is the percentage of industrial products and what is the percentage of agricultural products?

Reply 26(c)

See reply to question 22(b)

Question 26(d)

(d) Imports of products on which customs duties and charges having equivalent effect will not be imposed: of these imports, what percentage gains duty-free entry as a result of the EC general preferential tariff scheme and what is the percentage as a result of the Agreement?

Reply 26(d)

See reply to question 22(c)

Question 27

Imports of products for which quantitative restrictions or measures having equivalent effect will not be eliminated: of these imports, what is the percentage of industrial products and what is the percentage of agricultural products?

Reply 27

See reply to question 9.

Question 28

Data for the past few years on the following items are requested:

- (a) values of Yugoslavia's exports to the EC;
- (b) share of the value of exports of Yugoslavia's products to which tariff reductions are applied under the Agreement in the total value of Yugoslavia's exports to the EC.

Reply 28

	1977		1978		1979	
	'000 \$	%	'000 \$	%	'000 \$	%
Yugoslavia's exports to the EEC	1,734,302	100	1,696,268	100	2,163,330	100
Exports of Yugoslav products to which tariff reductions are applied	110,671	7.93	94,719	7.25	92,340	5.68

B. Imports into Yugoslavia from the EC

Questions 29, 30 and 31

29. What was the total value of imports into Yugoslavia of products originating in the EC in each of the three most recent years for which statistics are available?
30. What value and percentage of imports into Yugoslavia of products originating in the EC comprised industrial products? Agricultural products?
31. Data for the past few years on the following item are requested:
- values of Yugoslavia's imports from the EC.

Replies 29, 30 and 31

	1977		1978		1979	
	'000 \$	%	'000 \$	%	'000 \$	%
Imports into Yugoslavia from the EEC of which:						
Industrial products ¹	4,031,031	100	4,070,003	100	4,972,561	100
Agricultural products ²	117,096	3.1	97,360	2.5	156,138	3.4

¹ Chapters 25 to 99

² Chapters 1 to 24

ANNEX I

Tariff Reductions under Article 8

CCT heading No	Description	Duty applicable	Duty for third countries	Tariff reduction for Yugoslavia
01.01	Live horses, asses, mules and hinnies: A. Horses: II. For slaughter (a)	1.6 %	4%	60%
08.07	Stone fruit, fresh: C. Cherries: ex I. From 1 May to 15 July: — Morello cherries	10 % with a minimum amount of 3 EUA per 100 kg net weight (b)	15%	33.3%
	ex II. From 16 July to 30 April: — Morello cherries	12 % (b)	15%	20%
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar: ex D. Other: — Morello cherries	13 %	19.5%	33.3%
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: ex E. Other: — Morello cherries	6 %	11%	45.4%
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05: ex G. Other: — Morello cherries	4 %	6%	33.3%
12.03	Seeds, fruit and spores, of a kind used for sowing: E. Other	4 %	9.3%	57.0%
20.03	Fruit preserved by freezing, containing added sugar: ex A. With a sugar content exceeding 13 % by weight: — Morello cherries	18 % + (L)	26% + ads	30.8%
	ex B. Other: — Morello cherries	18 %	26%	30.0%
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: IV. Vodka with an alcoholic strength of 45.4 % vol or less and plum, pear or cherry spirit (excluding liqueurs), in containers holding: ex a) Two litres or less: — Plum spirit under the name 'Sljivovica' accompanied by a certificate of authenticity to be drawn up by the competent authorities	0.3 EUA per hl per % degree of alcohol + 3 EUA per hl (c)	1.30 EUA per hl + 5 EUA per hl	76.9% and 40%

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) In addition to the customs duty, a countervailing charge is applicable under certain conditions.
(c) Within the limits of an annual Community tariff quota of 5 420 hectolitres.

CCT heading No	Description	Duty applicable	Duty for third countries	Tariff reduction for Yugoslavia
15.10	Fatty acids; acid oils from refining; fatty alcohols: A. Stearic acid B. Oleic acid D. Fatty alcohols	2 % 5 % 6 %	8% 7% 7.8%	75% 28.6% 23.1%
17.04	Sugar confectionery, not containing cocoa: A. Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances B. Chewing gum containing by weight of sucrose (including, invert sugar expressed as sucrose) C. White chocolate D. Other	9 % vc with a max. of 23 % vc with a max. of 27 % + ads vc with a max. of 27 % + ads	21% 8% vc with a max of 23% 13% vc with a max. of 27% + ads 13% vc with a max. of 27% + ads	57.1% 100% but retention of vc with a max. of 23% 100% retention of vc + ads 100% retention of vc + ads
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose B. Ice-cream (not including ice-cream powder) and other ices C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa 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: — In immediate packings of a net capacity of more than 500 g but not more than 1 kg — In immediate packings of a net capacity of more than 1 kg II. Containing by weight of milkfats: a) 1.5 % or more but not more than 6.5 %: 1. In immediate packings of a net capacity of 500 g or less	vc vc with a max. of 27 % + ads vc with a max. of 27 % + ads vc with a max. of 27 % + ads vc with a max. of 27 % + ads vc 6 % + vc vc with a max. of 27 % + ads	10% + vc 12% + vc with a max. of 27% + ads 12% + vc with a max. of 27% + ads 12% + vc with a max. of 27% + ads 22.3% + vc 22.3% + vc 12% + vc with a max. of 27% + ads	100%, vc retained 100%, vc + ads retained 100%, vc + ads retained 100%, vc + ads retained 100% + vc 73.1%, vc retained 100%, vc + ads retained

CCT heading No	Description	Duty applicable	Duty for third countries	Tariff reduction for Yugoslavia
18.06 (cont'd)	<p>2. Other:</p> <ul style="list-style-type: none"> — In immediate packings of a net capacity of more than 500 g but not more than 1 kg — In immediate packings of a net capacity of more than 1 kg <p>b) More than 6.5 % but less than 26 %:</p> <ol style="list-style-type: none"> 1. In immediate packings of a net capacity of 500 g or less 2. Other: <ul style="list-style-type: none"> — In immediate packings of a net capacity of more than 500 g but not more than 1 kg — In immediate packings of a net capacity of more than 1 kg <p>c) 26 % or more:</p> <ol style="list-style-type: none"> 1. In immediate packings of a net capacity of 500 g or less 2. Other: <ul style="list-style-type: none"> — In immediate packings of a net capacity of more than 500 g but not more than 1 kg — In immediate packings of a net capacity of more than 1 kg 	<p>vc</p> <p>6 % + vc</p> <p>vc</p> <p>vc</p> <p>6 % + vc</p> <p>vc</p> <p>vc</p> <p>6 % + vc</p>	<p>22.3% + vc</p> <p>22.3% + vc</p> <p>12% + vc</p> <p>22.3% + vc</p> <p>22.3% + vc</p> <p>12% + vc</p> <p>22.3% + vc</p> <p>22.3% + vc</p>	<p>100%, but vc</p> <p>73.1%, but vc</p> <p>100%, but vc</p> <p>100%, but vc</p> <p>73.1%, but vc</p> <p>100%, but vc</p> <p>100%, but vc</p> <p>73.1%, but vc</p>
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	<p>A.)</p> <p>B.) vc</p> <p>C.)</p>	<p>7.5% + vc</p> <p>8% + vc</p> <p>8% + vc</p>	<p>)</p> <p>)100%, but vc</p> <p>)</p>
21.06	Natural yeasts (active or inactive); prepared baking powders:			
	A. Active natural yeasts:			
	I. Culture yeast	8 %	17%	52.9%
	II. Bakers' yeast	vc	15% + vc	100%, but vc
	III. Other	10 %	23%	56.5%
21.07	Food preparations not elsewhere specified or included:			
	A. Cereals in grain or ear form, pre-cooked or otherwise prepared	vc	11.8 to 13% + vc	100%, but vc
	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked	vc	12.3 to 13% + vc	100%, but vc
	C. Ice-cream (not including ice-cream powder) and other ices	vc	13% + vc	100%, but vc
	D. Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes	vc	13% + vc	100%, but vc
	E. Cheese fondues	vc with a max. of 25 EUA per 100 kg net	13% + vc	100%, but vc with a max. of 25 EUA per 100 kg.

CCT heading No	Description	Duty applicable	Duty for third countries	Tariff reduction for Yugoslavia
21.07 (cont'd)	b) Other:			
	— In immediate packings of a net capacity of 1 kg or less	vc	13% + vc	100%, but vc
	— Other	6% + vc	13% + vc	53.8%, but vc
	IX. Containing 85 % or more by weight of milkfats:			
— In immediate packings of a net capacity of 1 kg or less	vc	13% + vc	100%, but vc	
— Other	6% + vc	13% + vc	53.8%, but vc	

