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GENERAL AGREEMENT ON TARIFFS AND TRADE

FIFTH CERTIFICATION OF CHANGES TO SCHEDULES

Schedule LXXII - European Economic Community

The following communication has been received from the delegation of the Commission of the European Communities.

In accordance with the procedure for modification and rectification of schedules resulting from the Decision of the CONTRACTING PARTIES of 19 November 1968, I have the honour to forward to you herewith a number of rectifications to Schedule LXXII (European Economic Community).¹

Most of these rectifications are necessary for implementation of certain concessions resulting from Schedule LXXII of the European Communities annexed to the Geneva Protocol (1979). They concern earlier concessions which were improved substantially on the occasion of the Multilateral Trade Negotiations. Details of the rectifications, however, in particular in respect of tariff nomenclature, could in some rare cases restrict in theory the scope of the above-mentioned earlier concessions.

¹This schedule was circulated on 11 August 1977 with document L/4537.

SCHEDULE LXXII - E.E.C.

PART ONE

The following concessions are to be replaced :

Heading N°	Description	Basic rate of duty
08.06	<p>Apples, pears and quinces, fresh :</p> <p>A. Apples :</p> <p> II. Other :</p> <p> b) From 1 January to 31 March</p> <p>B. Pears :</p> <p> II. Other :</p> <p> b) From 1 April to 15 July</p>	<p>10 % with a min. of 1.70 UA per 100 kg net</p> <p>7 % with a min. of 1.50 UA per 100 kg net</p>
20.06	<p>Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit :</p> <p>B. Other :</p> <p> II. Not containing added spirit :</p> <p> a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg :</p> <p> 2. Grapefruit segments</p> <p> 3. Mandarins (including tangerines and sat- sumas); clementines, wilkings and other similar citrus hybrids</p> <p> 4. Grapes</p> <p> 5. Pineapples : aa) with a sugar content exceeding 17 % by weight</p> <p> 6. Pears : aa) with a sugar content exceeding 13 % by weight</p> <p> 7. Peaches and apricots : aa) With a sugar content exceeding 13 % by weight</p> <p> 8. Other fruits</p> <p> 9. Mixtures of fruit : aa) Mixtures in which no single fruit exceeds 50 % of the total weight of the fruits</p> <p> bb) other</p>	<p>20 % + (ads 2)</p> <p>21 % + (ads 2)</p> <p>22 % + (ads 2)</p> <p>22 % + (ads 2)</p> <p>20 % + (ads 2)</p> <p>22 % + (ads 2)</p> <p>22 % + (ads 2)</p> <p>21 % + (ads 2)</p> <p>22 % + (ads 2)</p>

SCHEDULE LXXII - E.E.C.

PART ONE (cont'd)

Heading N°	Description	Basic rate of duty
20.06 (cont'd)	<p>B. II. b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less :</p> <p>2. Grapefruit segments</p> <p>3. Mandarins (including tangerines and satsumas), clementines, wilkings and other similar citrus hybrids</p> <p>4. Grapes</p> <p>5. Pineapples : aa) With a sugar content exceeding 19 % by weight</p> <p>6. Pears : aa) With a sugar content exceeding 15 % by weight</p> <p>7. Peaches and apricots : aa) With a sugar content exceeding 15 % by weight</p> <p>8. Other fruits</p> <p>9. Mixtures of fruit : aa) Mixtures in which no single fruit exceeds 50 % of the total weight of the fruits bb) Other</p>	<p>20 % + (ads 2)</p> <p>22 % + (ads 2)</p> <p>24 % + (ads 2)</p> <p>24 % + (ads 2)</p> <p>22 % + (ads 2)</p> <p>24 % + (ads 2)</p> <p>24 % + (ads 2)</p> <p>22 % + (ads 2)</p> <p>24 % + (ads 2)</p>
22 9	<p>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 :</p> <p>A. Spirits (other than those of heading no 22.08), in containers holding :</p> <p>ex I. Two litres or less : - Of 45, 2° or less</p> <p>ex II. More than two litres : - Of 45, 2° or less</p>	<p>1, 60 UA per hl and per degree + 10 UA per hl</p> <p>1, 60 UA per hl and per degree</p>

SCHEDULE LXXII - E.E.C.

PART ONE (cont'd)

Heading N°	Description	Basic rate of duty
22.09 (contd)	<p>B. Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages :</p> <p>I. Aromatic bitters of an alcoholic strength of 44° to 49° containing from 1.5 % to 6 % by weight of gentian, spices and various ingredients and from 4 % to 10 % of sugar, in containers of a capacity of 0,5 litre or less</p> <p>II. Other</p> <p>C. Spirituous beverages :</p> <p>I. Rum, arrack and tafia, in containers holding :</p> <p> a) Two litres or less</p> <p> b) More than two litres</p> <p>II. Gin, in containers holding :</p> <p> a) Two litres or less</p> <p> b) More than two litres</p> <p>III. Whisky :</p> <p> a. Bourbon whiskey, in containers holding (a) :</p> <p> 1. Two litres or less</p> <p> 2. More than two litres</p> <p> b. Other, in containers holding :</p> <p> 1. Two litres or less</p> <p> 2. More than two litres</p>	<p>Free</p> <p>27 % with a min. (1, 60 UA per hl and per degree</p> <p>1 UA per hl and per degree + 5 UA per degree</p> <p>1 UA per hl and per degree</p> <p>1 UA per hl and per degree + 5 UA per degree</p> <p>1 UA per hl and per degree</p> <p>0, 70 UA per hl and per degree + 5UA per hl</p> <p>0, 70 UA per hl and per degree</p> <p>0, 80 UA per hl and per degree + 5 UA per hl</p> <p>0, 80 UA per hl and per degree</p>

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

SCHEDULE LXXII - E.E.C.

PART ONE (cont'd)

Heading N°	Description	Basic rate of duty
<p>22.09 (contd)</p> <p>ex</p> <p>ex</p>	<p>IV. Vodka with an ethyl alcohol content of 45,2° or less and plum, pear or cherry spirit (excluding liqueurs), in containers holding :</p> <p>a) Two litres or less</p> <p>b) More than two litres</p> <p>V. Other, in containers holding :</p> <p>a) Two litres or less :</p> <p>- Liqueurs and brandy (other than brandy made from stone fruit, seed fruit or seed-fruit marc), containing 45,2° or less of ethyl alcohol</p> <p>b) More than two litres :</p> <p>- Liqueurs and brandy (other than brandy made from stone fruit, seed fruit or seed-fruit marc), containing 45,2° or less of ethyl alcohol</p>	<p>1,30 UA per hl and per degree + 5 UA per hl</p> <p>1,30 UA per hl and per degree</p> <p>1,60 UA per hl and per degree + 10 UA per hl</p> <p>1,60 UA per hl and per degree</p>
<p>24.01</p>	<p>Unmanufactured tobacco; tobacco refuse :</p> <p>A. Tobacco of a value, per package, not less than 280 UA per 100 kg net weight :</p> <p>I. Flue cured Virginia type and light air cured Burley type (including Burley hybrids) (a)</p> <p>II. Other</p> <p>B. Other :</p>	<p>14 % with a max. of 45 UA per 100 kg net</p> <p>15 % with a max. of 70 UA per 100kg net</p> <p>23 % with a min. of 28 UA and a max. c. 33 UA per 100 kg net</p>

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

SCHEDULE LXXII - E.E.C.

PART ONE

By the following concessions :

Heading No.	Description	Basic rate of duty
08.06	<p>Apples, pears and quinces, fresh :</p> <p>A. Apples :</p> <p> II. Other :</p> <p> b) From 1 January to 31 March</p> <p>B. Pears :</p> <p> II. Other :</p> <p> b) From 1 April to 15 July</p>	<p>8%</p> <p>with a min. of 2.30 EUA per 100kg net</p> <p>5%</p> <p>with a min. of 2.00 EUA per 100kg net</p>
20.06	<p>Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit :</p> <p>B. Other:</p> <p> II. Not containing added spirit :</p> <p> a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg :</p> <p> 2. Grapefruit segments</p> <p> 3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids</p> <p> 4. Grapes</p> <p> 5. Pineapples :</p> <p> aa) with a sugar content exceeding 17% by weight</p> <p> 6. Pears :</p> <p> aa) with a sugar content exceeding 13% by weight</p> <p> 7. Peaches and apricots :</p> <p> aa) with a sugar content exceeding 13% by weight</p> <p> 8. Other fruits</p> <p> 9. Mixtures of fruit :</p> <p> aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruit</p> <p> bb) Other</p>	<p>17% + 2% ads *</p> <p>21% + 2% ads *</p> <p>22% + 2% ads *</p> <p>22% + 2% ads *</p> <p>20% + 2% ads *</p> <p>22% + 2% ads *</p> <p>20% + 2% ads *</p> <p>20% + 2% ads *</p> <p>20% + 2% ads *</p> <p>20% + 2% ads *</p>
<p>* The symbol "2% ads" indicates that the applicable rate of the additional duty on sugar is fixed at a standard rate of 2% <u>ad valorem</u> of the customs value of the goods.</p>		

SCHEDULE LXXII - E.E.C.

PART ONE (cont'd)

Heading No.	Description	Basic rate of duty
	<p>b) (Containing added sugar, in immediate packings of a net capacity of 1 kg or less :</p> <p>2. Grapefruit segments</p> <p>3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids</p> <p>4. Grapes</p> <p>5. Pineapples : aa) with a sugar content exceeding 19% by weight</p> <p>6. Pears : aa) with a sugar content exceeding 15% by weight</p> <p>7. Peaches and apricots : aa) with a sugar content exceeding 15% by weight - Peaches - Apricots</p> <p>8. Other fruits</p> <p>9. Mixtures of fruit : aa) mixtures in which no single fruit exceeds 5% of the total weight of the fruits bb) other</p>	<p>17% + 2% ads *</p> <p>20% + 2% ads *</p> <p>24% + 2% ads *</p> <p>24% + 2% ads *</p> <p>22% + 2% ads *</p> <p>22% + 2% ads *</p> <p>24% + 2% ads *</p> <p>24% + 2% ads *</p> <p>15% + 2% ads *</p> <p>22% + 2% ads *</p>
22.09	<p>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 :</p> <p>A. Spirits (other than those of heading no. 22.08), in containers holding :</p> <p>ex. I. Two litres or less : - of an alcoholic strength of 45,4% vol: or less ...</p> <p>ex. II. More than two liters : - of an alcoholic strength of 45,4% vol: or less...</p> <p>B. Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages :</p> <p>I. Aromatic bitters of an alcoholic strength of 44.2 to 49.2% vol containing from 1.5 to 6% by weight of</p>	<p>1.60 EUA per hl per % vol of alcohol + 10 EUA per hl</p> <p>1.60 EUA per hl per % vol of alcohol</p>
	<p>* The symbol "2% ads" indicates that the applicable rate of the additional duty on sugar is fixed at a standard rate of 2% <u>ad valorem</u> of the customs value of the goods</p>	

SCHEDULE LXXII - E.E.C.

PART ONE (cont'd)

Heading No.	Description	Basic rate of duty
	gentian, spices and various ingredients and from 4 to 10% of sugar, in containers of a capacity of 0.5 litre or less	Free
	II. Other	27% with a min. of 1.60EUA per hl per % vol of alcohol
	C. Spirituous beverages :	
	I. Rum, arrack and tafia, in containers holding:	
	a) Two litres or less	1 EUA per hl per % vol of alcohol + 5EUA per hl
	b) More than two litres	1 EUA per hl per % vol of alcohol
	II. Gin, in containers holding :	
	a) Two liters or less	1 EUA per hl per % vol of alcohol + 5 EUA per hl
	b) More than two litres	1 EUA per hl per % vol of alcohol
	III. Whisky :	
	a) Bourbon whiskey in containers holding (a):	
	1. Two litres or less	0.40 EUA per hl + per % vol of alcohol + 3 EUA per hl
	2. More than two litres	0.40 EUA per hl + per % vol of alcohol
	b) Other, in containers holding :	
	1. Two litres or less	0.40 EUA per hl + per % vol of alcohol + 3 EUA per hl
	2. More than two litres	0.40 EUA per hl + per % vol of alcohol
	IV. Vodka with an alcoholic strength of 45,4% vol or less and plum, pear or cherry spirit (excluding liqueurs), in containers holding :	
	a) Two litres or less	1.30 EUA per hl per % vol of alcohol + 5 EUA per hl
	b) More than two litres	1.30 EUA per hl per % vol of alcohol
	(a) Entry under this subheading is subject to conditions to be determined by the competent authorities	

SCHEDULE LXXII - E.E.C.

PART ONE (cont'd)

Heading No.	Description.	Basic rate of duty
24.01	V. Other, in containers holding :	
	ex.a) Two litres or less : - Liqueurs and brandy (other than brandy made from stone fruit, seed fruit or seed-fruit marc), of an alcoholic strength of 45,4% vol or less	1.60 EUA per hl per % vol of alcohol + 10 EUA per hl
	ex.b) More than two litres - Liqueurs and brandy (other than brandy made from stone fruit, seed fruit or seed-fruit marc), of an alcoholic strength of 45,4% vol or less	1.60 EUA per hl per % vol of alcohol
	Unmanufactured tobacco : tobacco refuse :	
	A. Flue cured Virginia type and light air cured Burley type (including Burley hybrids); light air cured Maryland type and fire cured tobacco (a) B. Other	23% with a min. of 28 EUA and a max. of 30 EUA per 100 kg ne 14% with a min. of 28 EUA and a max. of 70 EUA per 100 kg ne
	(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.	

