

EU GSP and GSP+

The central pillar of the multilateral rule-based trading system enshrined in the GATT/WTO is the acceptance and operation of the Most Favoured Nation principle. This means that every member of GATT/WTO should invariably accord the same, identical, equal and non-discriminatory treatment to all imports irrespective of the countries of origin.

However, the Generalized System of Preferences (GSP) is an officially agreed exception to the MFN principle which was proposed at the first meeting of the United Nation Conference on Trade and Development (UNCTAD) with a view to assisting the developing countries in their exports and development efforts. In 1964, the First United Nations Conference on Trade and Development (UNCTAD) started to look into ways and means of granting special trade preferences to developing countries.

Main objectives of granting trade preferences to developing countries were:

- To enhance export earnings of developing countries
- To promote industrialization, and
- To encourage the diversification of their economies.

In 1968, UNCTAD recommended the creation of a "Generalized System of Tariff Preferences" under which industrialized countries would grant autonomous trade preferences to all developing countries.

In order to implement the system a waiver was required from Article 1 of the GATT which prohibits discrimination. This waiver was granted in 1971 by adopting the "enabling clause" of the GATT to create the legal framework for the "Generalized System of Tariff Preferences" (GSP). Under this framework developed countries were authorized to establish individual Generalized Schemes of Tariff Preferences.

The enabling clause was adopted originally for ten years, and renewed in 1979, for an indefinite period of time thereafter.

EU GSP and GSP+

The European Community was the First to implement their GSP scheme in 1971.

Until 1995 the main features of the EC GSP Scheme were quotas and ceiling for individual countries and products. Since 1995, EU's GSP did away with any quantitative limitations.

The current EU's GSP scheme entered into force from 01/01/2014 and will last until the end of 2023.

Product coverage

The general arrangement covers over 6200 tariff lines out of a total of approximately 7100 tariff lines with non-zero tariffs. Roughly 2300 lines are not covered by the scheme as standard tariffs (so-called “most favoured nation” or MFN) are already at 0.

Depth of Tariff Cuts

Tariff preferences offered by the current GSP scheme differ according to the sensitivity of the products concerned.

non-sensitive products enjoy duty-free access to the European Union market, while sensitive products benefit from tariff reductions.

The current GSP rate for sensitive products is calculated by applying one of following reductions:

- A flat rate reduction of 3.5 percentage points to the most-favoured-nation duty (applicable to the ad valorem duties).
- A 30 per cent reduction in the most-favoured-nation duty where only specific duties apply;
- A flat rate reduction of 3.5 percentage points applicable to the ad valorem duties only, where duties are composed of both ad valorem and specific duties.

Limited exceptions apply to textiles and clothing, the most-favoured-nation duties for which shall be reduced by 20 per cent.

With respect to agricultural products listed in HS chapters 1–24, wherever customs duties comprise an ad valorem duty and one or more specific duties, the preferential reduction is limited to the ad valorem duty.

Where the customs duties specify a maximum duty, that maximum duty shall not be reduced. Conversely, where the customs duties specify a minimum duty, that minimum duty shall not apply.

Overview

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Countries that Extend GSP Benefits

Australia	* EU Member States	Finland	Portugal
Belarus	Austria	France	Romania
Canada	Belgium	Hungary	Slovakia
EU*	Bulgaria	Ireland	Slovenia
Japan	Croatia	Italy	Spain
Norway	Cyprus	Latvia	Sweden
New Zealand	Czech Republic	Lithuania	United Kingdom
Russian Federation	Denmark	Luxembourg	
Switzerland	Estonia	Malta	
Turkey	Germany	Netherlands	
USA	Greece	Poland	

ANNEX IX

List of products included in the special incentive arrangement for sustainable development and good governance referred to in point (b) of Article 1(2)

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the description of the products is to be considered as indicative, the tariff preferences being determined by the CN codes. Where 'ex' CN codes are indicated, the tariff preferences are to be determined by the CN code and the description, together.

Entry of products with a CN code marked with an asterisk (*) is subject to the conditions laid down in the relevant Union law.

The column 'Section' lists GSP sections (Article 2(h))

The column 'Chapter' lists CN chapters covered by a GSP section (Article 2(i))

For reasons of simplification, the products are listed in groups. These may include products for which Common Customs Tariff duties were withdrawn or suspended.

Section	Chapter	CN code	Description	
S-1a	01	0101 29 90	Live horses, other than pure-bred breeding animals, other than for slaughter	
		0101 30 00	Live asses	
		0101 90 00	Live mules and hinnies	
		0104 20 10*	Live, pure-bred breeding goats	
		0106 14 10	Live domestic rabbits	
		0106 39 10	Live pigeons	
	02	0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	
		0206 80 91	Edible offal of horses, asses, mules or hinnies, fresh or chilled, other than for the manufacture of pharmaceutical products	
		0206 90 91	Edible offal of horses, asses, mules or hinnies, frozen, other than for the manufacture of pharmaceutical products	
		0207 14 91	Livers, frozen, of fowls of the species <i>Gallus domesticus</i>	
		0207 27 91	Livers, frozen, of turkeys	
		0207 45 95 0207 55 95 0207 60 91	Livers, frozen, of ducks, geese or guinea fowls, other than fatty livers of ducks or geese	
		ex 0208	Other meat and edible meat offal, fresh, chilled or	

			frozen, excluding products under subheading 0208 40 20	
		0210 99 10	Meat of horses, salted, in brine or dried	
		0210 99 59	Offal of bovine animals, salted, in brine, dried or smoked, other than thick skirt and thin skirt	
		ex 0210 99 85	Offal of sheep or goats, salted, in brine, dried or smoked	
		ex 0210 99 85	Offal, salted, in brine, dried or smoked, other than poultry liver, other than of domestic swine, of bovine animals or of sheep or goats	
	04	0403 10 51	Yogurt, flavoured or containing added fruit, nuts or cocoa	
		0403 10 53		
		0403 10 59		
		0403 10 91		
		0403 10 93		
		0403 10 99		
		0403 90 71	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	
		0403 90 73		
		0403 90 79		
		0403 90 91		
		0403 90 93		
		0403 90 99		
		0405 20 10	Dairy spreads, of a fat content, by weight, of 39 % or more but not exceeding 75 %	
		0405 20 30		
		0407 19 90 0407 29 90 0407 90 90	Birds' eggs, in shell, fresh, preserved or cooked, other than of poultry	
		0409 00 00	Natural honey	
		0410 00 00	Edible products of animal origin, not elsewhere specified or included	
	05	0511 99 39	Natural sponges of animal origin, other than raw	
S-1b	03	Chapter 3 (U)	Fish and crustaceans, molluscs and other aquatic invertebrates	
S-2a	06	Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	

S-2b	07	0701	Potatoes, fresh or chilled	
		0703 10	Onions and shallots, fresh or chilled	
		0703 90 00	Leeks and other alliaceous vegetables, fresh or chilled	
		0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
		0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled	
		0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	
		ex 0707 00 05	Cucumbers, fresh or chilled, from 16 May to 31 October	
		0708	Leguminous vegetables, shelled or unshelled, fresh or chilled	
		0709 20 00	Asparagus, fresh or chilled	
		0709 30 00	Aubergines (eggplants), fresh or chilled	
		0709 40 00	Celery other than celeriac, fresh or chilled	
		0709 51 00	Mushrooms, fresh or chilled, excluding the products under subheading 0709 59 50	
		ex 0709 59		
		0709 60 10	Sweet peppers, fresh or chilled	
		0709 60 99	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled, other than sweet peppers, other than for the manufacture of capsaicin or capsicum oleoresin dyes and other than for the industrial manufacture of essential oils or resinoids	
		0709 70 00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled	
		0709 92 10*	Olives, fresh or chilled, for uses other than the production of oil	
		0709 99 10	Salad vegetables, fresh or chilled, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.)	
		0709 99 20	Chard (or white beet) and cardoons, fresh or chilled	
		0709 93 10	Courgettes, fresh or chilled	
		0709 99 40	Capers, fresh or chilled	
0709 99 50	Fennel, fresh or chilled			
ex 0709 91 00	Globe artichokes, fresh or chilled, from 1 July to 31			

			October	
		0709 93 90 0709 99 90	Other vegetables, fresh or chilled	
		0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	
		ex 0711	Vegetables 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, excluding the products under subheading 0711 20 90	
		ex 0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives and the products under subheading 0712 90 19	
		0713	Dried leguminous vegetables, shelled, whether or not skinned or split	
		0714 20 10*	Sweet potatoes, fresh, whole, and intended for human consumption	
		0714 20 90	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, other than fresh and whole and intended for human consumption	
		0714 90 90	Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	
	08	0802 11 90 0802 12 90	Almonds, fresh or dried, whether or not shelled, other than bitter	
		0802 21 00 0802 22 00	Hazelnuts or filberts (<i>Corylus</i> spp.), fresh or dried, whether or not shelled	
		0802 31 00 0802 32 00	Walnuts, fresh or dried, whether or not shelled	
		0802 41 00 0802 42 00	Chestnuts (<i>Castanea</i> spp.), fresh or dried, whether or not shelled or peeled	
		0802 51 00 0802 52 00	Pistachios, fresh or dried, whether or not shelled or peeled	
		0802 61 00 0802 62 00	Macadamia nuts, fresh or dried, whether or not shelled or peeled	
		0802 90 50	Pine nuts, fresh or dried, whether or not shelled or peeled	

	0802 90 85	Other nuts, fresh or dried, whether or not shelled or peeled	
	0803 10 10	Plantains, fresh	
	0803 10 90 0803 90 90	Bananas, including plantains, dried	
	0804 10 00	Dates, fresh or dried	
	0804 20 10 0804 20 90	Figs, fresh or dried	
	0804 30 00	Pineapples, fresh or dried	
	0804 40 00	Avocados, fresh or dried	
	ex 0805 20	Mandarins (including tangerines and satsumas), and clementines, wilkings and similar citrus hybrids, fresh or dried, from 1 March to 31 October	
	0805 40 00	Grapefruit, including pomelos, fresh or dried	
	0805 50 90	Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh or dried	
	0805 90 00	Other citrus fruit, fresh or dried	
	ex 0806 10 10	Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, excluding grapes of the variety Emperor (<i>Vitis vinifera</i> cv.) from 1 to 31 December	
	0806 10 90	Other grapes, fresh	
	ex 0806 20	Dried grapes, excluding products under subheading ex 0806 20 30 in immediate containers of a net capacity exceeding 2 kg	
	0807 11 00 0807 19 00	Melons (including watermelons), fresh	
	0808 10 10	Cider apples, fresh, in bulk, from 16 September to 15 December	
	0808 30 10	Perry pears, fresh, in bulk, from 1 August to 31 December	
	ex 0808 30 90	Other pears, fresh, from 1 May to 30 June	
	0808 40 00	Quinces, fresh	
	ex 0809 10 00	Apricots, fresh, from 1 January to 31 May and from 1 August to 31 December	
	0809 21 00	Sour cherries (<i>Prunus cerasus</i>), fresh	

	ex 0809 29	Cherries, fresh, from 1 January to 20 May and from 11 August to 31 December, other than sour cherries (<i>Prunus cerasus</i>)	
	ex 0809 30	Peaches, including nectarines, fresh, from 1 January to 10 June and from 1 October to 31 December	
	ex 0809 40 05	Plums, fresh, from 1 January to 10 June and from 1 October to 31 December	
	0809 40 90	Sloes, fresh	
	ex 0810 10 00	Strawberries, fresh, from 1 January to 30 April and from 1 August to 31 December	
	0810 20	Raspberries, blackberries, mulberries and loganberries, fresh	
	0810 30 00	Black-, white- or redcurrants and groseberries, fresh	
	0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i> , fresh	
	0810 40 50	Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i> , fresh	
	0810 40 90	Other fruits of the genus <i>Vaccinium</i> , fresh	
	0810 50 00	Kiwifruit, fresh	
	0810 60 00	Durians, fresh	
	0810 70 00	Persimmons	
	0810 90 75	Other fruit, fresh	
	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter,	
	0812	Fruit and nuts, 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	
	0813 10 00	Apricots, dried	
	0813 20 00	Prunes	
	0813 30 00	Apples, dried	
	0813 40 10	Peaches, including nectarines, dried	
	0813 40 30	Pears, dried	
	0813 40 50	Papaws (papayas), dried	
	0813 40 95	Other fruit, dried, other than that of headings 0801 to 0806	

		0813 50 12	Mixtures of dried fruit (other than that of headings 0801 to 0806) of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola or pitahaya, but not containing prunes	
		0813 50 15	Other mixtures of dried fruit (other than that of headings 0801 to 0806), not containing prunes	
		0813 50 19	Mixtures of dried fruit (other than that of headings 0801 to 0806), containing prunes	
		0813 50 31	Mixtures exclusively of tropical nuts of headings 0801 and 0802	
		0813 50 39	Mixtures exclusively of nuts of headings 0801 and 0802, other than of tropical nuts	
		0813 50 91	Other mixtures of nuts and dried fruits of Chapter 8, not containing prunes or figs	
		0813 50 99	Other mixtures of nuts and dried fruits of Chapter 8	
		0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	
S-2c	09	Chapter 9	Coffee, tea, maté and spices	
S-2d	10	1008 50 00	Quinoa (<i>Chenopodium quinoa</i>)	
	11	1104 29 17	Hulled cereal grains excluding barley, oats, maize, rice and wheat.	
		1105	Flour, meal, powder, flakes, granules and pellets of potatoes	
		1106 10 00	Flour, meal and powder of the dried leguminous vegetables of heading 0713	
		1106 30	Flour, meal and powder of products from Chapter 8	
		1108 20 00	Inulin	
	12	ex Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit, industrial or medicinal plants; straw and fodder excluding products under heading 1210 and subheadings 1212 91 and 1212 93 00	
13	Chapter 13	Lac; gums, resins and other vegetable saps and extracts		
S-3	15	1501 90 00	Poultry fat, other than that of heading 0209 or 1503	

1502 10 90 1502 90 90	Fats of bovine animals, sheep or goats, other than those of heading 1503 and other than for industrial uses other than the manufacture of foodstuffs for human consumption	
1503 00 19	Lard stearin and oleostearin, other than for industrial uses	
1503 00 90	Lard oil, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, other than tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	
1505 00 10	Wool grease, crude	
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified	
1511 10 90	Palm oil, crude, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption	
1511 90	Palm oil and its fractions, whether or not refined but not chemically modified, other than crude oil	
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	
1513	Coconut (copra), palm-kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions of heading 1516	

		1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, not elsewhere specified or included	
		1521 90 99	Beeswax and other insect waxes, whether or not refined or coloured, other than raw	
		1522 00 10	Degras	
		1522 00 91	Oil foots and dregs; soapstocks, other than containing oil having the characteristics of olive oil	
S-4a	16	1601 00 10	Sausages and similar products, of liver, and food preparations based on liver	
		1602 20 10	Goose or duck liver, prepared or preserved	
		1602 41 90	Ham and cuts thereof, prepared or preserved, of swine other than of domestic swine	
		1602 42 90	Shoulders and cuts thereof, prepared or preserved, of swine other than of domestic swine	
		1602 49 90	Other prepared or preserved meat or meat offal, including mixtures, of swine other than of domestic swine	
		1602 50 31 1602 50 95	Other prepared or preserved meat or meat offal, cooked, of bovine animals, whether or not in airtight containers	
		1602 90 31	Other prepared or preserved meat or meat offal, of game or rabbit	
		1602 90 69 1602 90 91 1602 90 95 1602 90 99 1602 90 78	Other prepared or preserved meat or meat offal, of sheep or goats or other animals, not containing uncooked bovine meat or offal and not containing meat or meat offal of domestic swine	
		1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content not exceeding 1 kg	
		1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	

		1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	
S-4b	17	1702 50 00	Chemically pure fructose	
		1702 90 10	Chemically pure maltose	
		1704 (?)	Sugar confectionery (including white chocolate), not containing cocoa	
	18	Chapter 18	Cocoa and cocoa preparations	
	19	Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	
	20	Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	
	21	ex Chapter 21	Miscellaneous edible preparations excluding products under subheadings 2106 10, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59	
	22	ex Chapter 22	Beverages, spirits and vinegar excluding products under subheadings 2204 10 11 to 2204 30 10 and subheading 2208 40	
	23	2302 50 00	Residues and wastes of a similar kind, whether or not in the form of pellets, resulting from the grinding or other working of leguminous plants	
		2307 00 19	Other wine lees	
2308 00 19		Other grape marc		
2308 00 90		Other vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included		
2309 10 90		Other dog or cat food put up for retail sale, other than containing starch or glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50 to 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products		
2309 90 10		Fish or marine mammal solubles, of a kind used in animal feeding		
2309 90 91		Beetpulp with added molasses, of a kind used in animal feeding		
	2309 90 96	Other preparations of a kind used in animal feeding, whether or not containing by weight 49 % or more of choline chloride on an organic or inorganic base		

S-4c	24	Chapter 24	Tobacco and manufactured tobacco substitutes	
S-5	25	2519 90 10	Magnesium oxide, other than calcined natural magnesium carbonate	
		2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	
		2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	
	27	Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	
S-6a	28	2801	Fluorine, chlorine, bromine and iodine	
		2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	
		ex 2804	Hydrogen, rare gases and other non-metals, excluding products under subheading 2804 69 00	
		2805 19	Alkali or alkaline-earth metals other than sodium and calcium	
		2805 30	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	
		2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	
		2807 00	Sulphuric acid; oleum	
		2808 00 00	Nitric acid; sulphonitric acids	
		2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined	
		2810 00 90	Oxides of boron, other than diboron trioxide; boric acids	
		2811	Other inorganic acids and other inorganic oxygen compounds of non-metals	
		2812	Halides and halide oxides of non-metals	
		2813	Sulphides of non-metals; commercial phosphorus trisulphide	
		2814	Ammonia, anhydrous or in aqueous solution	
		2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxide of sodium or potassium	
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium			

	2817 00 00	Zinc oxide; zinc peroxide	
	2818 10	Artificial corundum, whether or not chemically defined	
	2818 20	Aluminium oxide other than artificial corundum	
	2819	Chromium oxides and hydroxides	
	2820	Manganese oxides	
	2821	Iron oxides and hydroxides; earth colours containing by weight 70 % or more of combined iron evaluated as Fe ₂ O ₃	
	2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	
	2823 00 00	Titanium oxides	
	2824	Lead oxides; red lead and orange lead	
	2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides	
	2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	
	2827	Chlorides, chloride oxides and chloride hydroxides bromides and bromide oxides; iodides and iodide oxides	
	2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites	
	2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	
	2830	Sulphides; polysulphides, whether or not chemically defined	
	2831	Dithionites and sulphonylates	
	2832	Sulphites; thiosulphates	
	2833	Sulphates; alums; peroxosulphates (persulphates)	
	2834 10 00	Nitrites	
	2834 21 00	Nitrates	
	2834 29		
	2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined	

	2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate	
	2837	Cyanides, cyanide oxides and complex cyanides	
	2839	Silicates; commercial alkali metal silicates	
	2840	Borates; peroxoborates (perborates)	
	2841	Salts of oxometallic or peroxometallic acids,	
	2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates, whether or not chemically defined), other than azides	
	2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	
	ex 2844 30 11	Cermets containing uranium depleted in U-235 or compounds of this product, other than unwrought	
	ex 2844 30 51	Cermets containing thorium or compounds of thorium, other than unwrought	
	2845 90 90	Isotopes other than those of heading 2844, and compounds, inorganic or organic, of such isotopes, whether or not chemically defined, other than deuterium and compounds thereof, hydrogen and compounds thereof enriched in deuterium or mixtures and solutions containing these products	
	2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	
	2847 00 00	Hydrogen peroxide, whether or not solidified with urea	
	2848 00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	
	2849	Carbides, whether or not chemically defined	
	2850 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	
	2852 00 00	Compounds, inorganic or organic, of mercury, excluding amalgams	
	2853 00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been	

		removed); compressed air; amalgams, other than amalgams of precious metals	
29	2903	Halogenated derivatives of hydrocarbons	
	2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	
	ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products under subheadings 2905 43 00 and 2905 44	
	2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2907	Phenols; phenol-alcohols	
	2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	
	2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde	
	2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products under heading 2912	
	2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, and their halogenated, sulphonated, nitrated or nitrosated derivatives		

	2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2921	Amine-function compounds	
	2922	Oxygen-function amino-compounds	
	2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	
	2924	Carboxamide-function compounds and amide-function compounds of carbonic acid	
	2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	
	2926	Nitrile-function compounds	
	2927 00 00	Diazo-, azo- or azoxy-compounds	
	2928 00 90	Other organic derivatives of hydrazine or of hydroxylamine	
	2929 10	Isocyanates	
	2929 90 00	Other compounds with other nitrogen function	
	2930 20 00	Thiocarbamates and dithiocarbamates, and thiuram mono-, di- or tetrasulphides; dithiocarbonates (xanthates)	
	2930 30 00		
	ex 2930 90 99		
	2930 40 90		
	2930 50 00	Methionine, captafol (ISO), methamidophos (ISO), and other organo-sulphur compounds other than dithiocarbonates (xanthates)	
	2930 90 13		
	2930 90 16		

		2930 90 20		
		2930 90 60		
		ex 2930 90 99		
		2931 00	Other organo-inorganic compounds	
		2932	Heterocyclic compounds with oxygen hetero-atom(s) only	
		2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	
		2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	
		2935 00 90	Other sulphonamides	
		2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	
		2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products under heading 2937, 2938 or 2939	Corrected according to CN description
		2941 20 30	Dihydrostreptomycin, its salts, esters and hydrates	
		2942 00 00	Other organic compounds	
S-6b	31	3102	Mineral or chemical fertilisers, nitrogenous	
		3103 10	Superphosphates	
		3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of Chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	
	32	ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; excluding products under subheadings 3201 20 00, 3201 90 20, ex 3201 90 90 (tanning extracts of eucalyptus), ex 3201 90 90 (tanning extracts derived from gambier and myrobalan fruits) and ex 3201 90 90 (other tanning extracts of vegetable origin)	
	33	Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	
	34	Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial	

			waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster	
	35	3501	Casein, caseinates and other casein derivatives; casein glues	
		3502 90 90	Albuminates and other albumin derivatives	
		3503 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	
		3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	
		3505 10 50	Starches, esterified or etherified	
		3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	
		3507	Enzymes; prepared enzymes not elsewhere specified or included	
	36	Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	
	37	Chapter 37	Photographic or cinematographic goods	
	38	ex Chapter 38	Miscellaneous chemical products excluding the products under subheadings 3809 10 and 3824 60	
S-7a	39	Chapter 39	Plastics and articles thereof	
S-7b	40	Chapter 40	Rubber and articles thereof	
S-8a	41	ex 4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared, excluding the products under subheadings 4104 41 19 and 4104 49 19	
		ex 4106 31 00	Tanned or crust hides and skins of swine, without hair on, in the wet state (including wet-blue), split but not further prepared, or in the dry state (crust), whether or not split, but not further prepared	
		4106 32 00		
		4107	Leather further prepared after tanning or crusting,	

			including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	
		4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	
		4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114,	
		4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	
		4115 10 00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	
S-8b	42	Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)	
	43	Chapter 43	Furskins and artificial fur; manufactures thereof	
S-9a	44	Chapter 44	Wood and articles of wood, wood charcoal	
S-9b	45	Chapter 45	Cork and articles of cork	
	46	Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	
S-11a	50	Chapter 50	Silk	
	51	ex Chapter 51	Wool, fine or coarse animal hair, excluding the products under heading 5105; horsehair yarn and woven fabric	
	52	Chapter 52	Cotton	
	53	Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	
	54	Chapter 54	Man-made filaments; strip and the like of man-made textile materials	
	55	Chapter 55	Man-made staple fibres	
	56	Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	
	57	Chapter 57	Carpets and other textile floor coverings	
	58	Chapter 58	Special woven fabrics; tufted textile fabrics; lace;	

			tapestries; trimmings; embroidery	
	59	Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	
	60	Chapter 60	Knitted or crocheted fabrics	
S-11b	61	Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	
	62	Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	
	63	Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	
S-12a	64	Chapter 64	Footwear, gaiters and the like; parts of such articles	
S-12b	65	Chapter 65	Headgear and parts thereof	
	66	Chapter 66	Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof	
	67	Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	
S-13	68	Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	
	69	Chapter 69	Ceramic products	
	70	Chapter 70	Glass and glassware	
S-14	71	Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
S-15a	72	7202	Ferro-alloys	
	73	Chapter 73	Articles of iron or steel	
S-15b	74	Chapter 74	Copper and articles thereof	
	75	7505 12 00	Bars, rods and profiles, of nickel alloys	
		7505 22 00	Wire, of nickel alloys	
		7506 20 00	Plates, sheets, strip and foil, of nickel alloys	
		7507 20 00	Nickel tube or pipe fittings	
	76	ex Chapter 76	Aluminium and articles thereof, excluding the products under heading 7601	
78	ex Chapter 78	Lead and articles thereof, except for products of subheading 7801 99		

		7801 99	Unwrought lead other than refined and other than containing by weight antimony as the principal other element	
	79	ex Chapter 79	Zinc and articles thereof, excluding the products under headings 7901 and 7903	
	81	ex Chapter 81	Other base metals; cermets; articles thereof, excluding the products under subheadings 8101 10 00, 8101 94 00, 8102 10 00, 8102 94 00, 8104 11 00, 8104 19 00, 8107 20 00, 8108 20 00, 8108 30 00, 8109 20 00, 8110 10 00, 8112 21 90, 8112 51 00, 8112 59 00, 8112 92 and 8113 00 20	
	82	Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof, of base metal	
	83	Chapter 83	Miscellaneous articles of base metal	
S-16	84	Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances, and parts thereof	
	85	Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	
S-17a	86	Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic-signalling equipment of all kinds	
S-17b	87	Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	
	88	Chapter 88	Aircraft, spacecraft, and parts thereof	
	89	Chapter 89	Ships, boats and floating structures	
S-18	90	Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
	91	Chapter 91	Clocks and watches and parts thereof	
	92	Chapter 92	Musical instruments; parts and accessories of such articles	
S-20	94	Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings	
	95	Chapter 95	Toys, games and sports requisites; parts and	

			accessories thereof	
	96	Chapter 96	Miscellaneous manufactured articles	

⁽¹⁾ For the products under subheading 0306 13, the duty shall be 3,6 %.

⁽²⁾ For the products under subheading 1704 10 90, the specific duty shall be limited to 16 % of the customs value.