

# WORLD TRADE ORGANIZATION

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(99-5544)

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Committee on Trade in Civil Aircraft

Original: English

## ANNEX II: "END-USE" CUSTOMS ADMINISTRATION

### Updating factual information regarding civil/military identification

#### *Communication from the European Communities*

The following communication, dated 17 December 1999, has been received from the Permanent Delegation of the European Commission.

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In reply to the request of the Chairman, please find enclosed the relevant provisions of the Community legislation, i.e.:

- (i) Articles 291 to 304<sup>1</sup> of the **Commission Regulation (EEC) No. 2454/93** of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No. 2913/92 establishing the Community Customs Code (**Annex II-1**);
- (ii) Annex I to the **Commission Regulation (EC) No. 2204/1999 of 12 October 1999** amending Annex I to Council Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (**Annex II-2**).

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<sup>1</sup> These provisions should be soon (mid-2000?) replaced but the treatment of civil aircraft will not be affected.

## ANNEX II-1

### COMMISSION REGULATION (EEC) NO. 2454/93 OF 2 JULY 1993<sup>2</sup> LAYING DOWN PROVISIONS FOR THE IMPLEMENTATION OF COUNCIL REGULATION (EEC) No. 2913/92<sup>3</sup> ESTABLISHING THE COMMUNITY CUSTOMS CODE

#### CHAPTER 2

##### *Admission of goods with favourable tariff treatment by reason of their end-use*

#### Section 1

#### **Goods other than horses for slaughter**

##### *Article 291*

1. The admission of goods entered for free circulation with favourable tariff treatment by reasons of their end-use shall be subject to the granting of written authorization to the person importing the goods or having them imported for free circulation.
2. The said authorization shall be issued at the written request of the person concerned by the customs authorities of the member State where the goods are declared for free circulation.
3. In the case of the goods listed in Annex 39, the request shall contain, *inter alia*, the following information:
  - (a) a brief description of the plant to be used for the proposed treatment;
  - (b) the nature of the proposed treatment;
  - (c) the type and quantity of goods to be used;
  - (d) where Additional Notes 4(n) and 5 to Chapter 27 of the combined nomenclature apply, the type, quantity and tariff description of the goods obtained.

'...' [1] The person concerned shall enable the customs authorities to trace the goods to their satisfaction in the establishment or establishments of the undertaking throughout their processing.

##### *Article 292*

1. The customs authorities may limit the period of validity of the authorization referred to in Article 291.
2. Where an authorization is revoked the holder shall immediately pay import duties, established in accordance with Article 208 of the Code, in respect of those goods which have not already been assigned to the prescribed end-use.

##### *Article 293*

The holder of the authorization shall be obliged:

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<sup>2</sup> OJ No. L 253, 11 October 1993, pp. 1-533.

<sup>3</sup> OJ No. L 302, 19 October 1992, p. 1.

- (a) to assign the goods to the prescribed end-use;
- (b) to keep records enabling the customs authorities to carry out any checks which they consider necessary to ensure that the goods are actually put to the prescribed end-use, and to retain such records.

*Article 294*

1. All the goods shall be assigned to the prescribed end-use within one year of the date on which the declaration for free circulation was accepted by the customs authorities.

"2. In the case of goods listed in Annex 40, the period referred to in paragraph 1 shall be five years."[9]

3. The periods laid down in paragraphs 1 and 2 may be extended by the customs authorities if the goods have not been assigned to the prescribed end-use on account either of unforeseeable circumstances or *force majeure* or of exigencies inherent in the working or processing of the goods.

4. In the case of goods listed in Annex 39, paragraphs 1 and 3 shall apply save as otherwise provided in Additional Notes 4 (n) and 5 to Chapter 27 of the combined nomenclature.

*Article 295*

1. Goods shall be considered to have been assigned to the end-use in question:

- (1) in the case of goods which can be used only once, when all the goods have been assigned to the prescribed end-use in accordance with the time-limits laid down;
- (2) in the case of goods which may be put to repeated use, two years after they are first assigned to the prescribed use; the date of such first assignment shall be entered in the records referred to in Article 293(b); however:
  - (a) materials listed in Annex 40, Part 1, used by airlines for the maintenance and repair of their aircraft either under the terms of exchange agreements or for their own needs shall be considered to have been assigned to that end-use at the time of their first assignment to the prescribed use;
  - (b) vehicle parts for assembly shall be considered to have been assigned to that end-use when the vehicles are transferred to other persons;
  - (c) goods listed in Annex 40, Part 1, intended for certain classes of aircraft for the purposes of their construction, maintenance, conversion or equipping shall be considered to have been assigned to that end-use when the aircraft is transferred to a person other than the holder of the authorization or again made available to its owner, *inter alia*, following maintenance, repair or conversion;
  - (d) goods referred to in Annex 40, Part 2, intended for certain classes of vessel or for drilling or production platforms for the purposes of their construction, repair, maintenance, conversion, fitting or equipping shall be considered to have been assigned to that end-use when the vessel or drilling platform is transferred to a person other than the holder of the authorization or again made available to its owner, *inter alia*, after maintenance, repair or conversion;

- (e) goods referred to in Annex 40, Part 2, supplied directly on board for the purposes of equipping shall be considered to have been put to the end-use at the time of such supply;
- (f) civil aircraft shall be considered to have been put to the end-use when they are registered in the public records prescribed for that purpose.

2. Waste and scrap which result for the working or processing of the goods and losses due to the natural wastage shall be considered as goods having been assigned to the end-use.

#### *Article 296*

1. In cases of necessity duly substantiated by the holder of the authorization, the customs authorities may allow the goods referred to in this Section to be stored with goods of the same type and quality having the same technical and physical characteristics.

Where goods are stored in this way this Section shall apply to a quantity of goods equivalent to that released for free circulation under this Section.

2. By way of derogation from paragraph 1, the customs authorities may allow goods listed in Annex 39 released for free circulation in accordance with this Section to be stored in a mixture with other goods listed in that Annex or with crude petroleum oils falling within CN code 2709 00 00.

3. Mixed storage of goods referred to in paragraph 2 which are not of the same type and quality and do not have the same technical and physical characteristics may be allowed only where the whole mixture is to undergo one of the treatments referred to in Additional Notes 4 and 5 to Chapter 27 of the combined nomenclature.

#### *Article 297*

1. Where goods are transferred within the Community, the transferee must hold an authorization issued in accordance with Article 291.

2. By way of derogation from Article 294, all the goods must have been assigned to the prescribed end-use within a year of the date of transfer; however, this period may be extended as provided for in Article 294(3).

#### *Article 298*

1. Where goods covered by Article 297 are consigned from one Member State to another the T5 control copy provided for in Articles 471 to 495 shall be used subject to the procedure laid down in paragraphs 2 to 8.

2. The consignor shall complete the T5 control copy in sextuplicate (one original and five copies). The copies shall be numbered in an appropriate manner.

The T5 control copy shall include:

- in box A ("Office of departure"), the competent customs office in the Member State of departure;
- in box 2, the name or trading name and full address of the consignor;

- in box 8, the name or trading name and full address of the consignee;
- in the box "Important note" (below box 14 "Declarant/Representative"), a third indent shall be inserted, between the two present indents reading in "the case of goods forwarded under 'end use' control, the consignor indicated below";
- in boxes 31 and 33, respectively, the description of the goods as at the time of consignment, including the number of items, and the relevant combined nomenclature code;
- in box 38, the net mass of the goods;
- in box 103, the net quantity of the goods in words;
- in box 104, a tick in the box "Other (specify)", and in block capitals one of the following:
  - DESTINO ESPECIAL: MERCANCÍAS QUE DEBEN PONERSE A DISPOSICIÓN DEL CESIONARIO [REGLAMENTO (CEE) No. 2454/93, ARTÍCULO 298];
  - SÆRLIGT ANVENDELSIFORMÅL:  
  
SKAL STILLES TIL RÅDIGHED FOR ERHVERVEREN (FORORDNING (EØF) Nr. 2454/93, ARTIKEL 298)
  - BESONDERE VERWENDUNG:  
  
WAREN SIND DEM ÜBERNEHMER ZUR VERFÜGUNG ZU STELLEN (ARTIKEL 298 DER VERORDNUNG (EWG) Nr. 2545/93;
  - ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΠΟΥ ΠΡΕΠΕΙ ΝΑ ΤΕΘΟΥΝ ΣΤΗ ΔΙΑΘΗ ΤΟΥ ΕΚΔΟΧΕΑ [ΚΑΝΟΝΙΣΜΟΣ (ΕΟΚ) αριθ. 2454/93, ΑΡΘΡΟ 298];
  - END-USE: GOODS TO BE PLACED AT THE DISPOSAL OF THE TRANSFEREE (REGULATION (EEC) No. 2454/93, ARTICLE 298);
  - DESTINATION PARTICULIÈRE:  
  
MARCHANDISES À METTRE À LA DISPOSITION DU CESSIONNAIRE [RÈGLEMENT (CEE) No. 2454/93, ARTICLE 298];
  - DESTINAZIONE PARTICOLARE:  
  
MERCI DA METTERE A DISPOSIZIONE DEL CESSIONARIO [REGOLAMENTO (CEE) N. 2454/93, ARTICOLO 298];
  - BIJZONDERE BESTEMMING:  
  
GOEDEREN TER BESCHIKKING TE STELLEN VAN DE CESSIONARIS (VERORDENING (EEG) Nr. 2454/93, artikel 298);
  - DESTINO ESPECIAL

MERCADORIAS A PÔR ÀDISPOSIÇÃO DO CESSIONÁRIO  
[REGULAMENTO (CEE) No. 2454/93, ARTIGO 298o];

"- TIETTY KAEYTTÖETARKOITUS:

SIIRRONSAAJAN KAEYTTÖEOEN ASETETTAVIA TAVAROITA  
(ASETUS (ETY) N:o 2454/93, 298 ARTIKLA)/SAERSKILT

- AENDAMAAL: VARORNA SKALL STAELLAS TILL  
MOTTAGARENS FOERFOGANDE (ARTIKEL 298/FOERORDNING  
(EEG) Nr. 2454/93);

- SAERSKILT AENDAMAAL:

VARORNA SKALL STAELLAS TILL MOTTAGARENS  
FOERFOGANDE (ARTIKEL 298/FOERORDNING (EEG) Nr. 2454/93)."  
[5]

- in box 106,

(a) in cases where the goods have undergone any working or processing after  
being put into free circulation, the description of the goods as at the time of  
their release for free circulation and the appropriate CN code;

(b) the registered number and date of the declaration for release for free  
circulation and the name and address of the customs office where the  
declaration was made.

- in box E, on the back of the form, ("For use by Member State of departure"):

- the competent customs office of the Member State of destination,

- the date of dispatch of the goods.

3. The consignor shall retain the first copy in the records provided for in Article 293(b) and, before despatching the goods, transmit the second and third copies to the competent customs office in the manner described by the office. He shall send the fourth and fifth copies and the original with the goods to the consignee. The competent customs office shall retain in its records the second copy and shall forward the third copy to the competent customs office of the Member State for the consignee.

4. On receiving the goods, the consignee shall enter them in the records provided for in Article 293(b), to which he shall attach the original; the fourth copy shall be sent without delay to the competent customs office of the Member State of destination in the manner prescribed by that Member State with an indication of the date of arrival. The consignee shall immediately notify customs of any excess, shortfall, substitution or other irregularity. In addition, he shall forward the fifth copy to the consignor.

5. The consignor's obligations under this Chapter shall pass to the consignee on the date referred to in paragraph 4. Until then, these obligations shall be incumbent on the consignor.

6. Goods consigned under the procedure laid down in this Article shall be presented neither at the office of departure nor the office of destination.

7. The provisions of this Article shall apply equally to goods which in the course of transport between two points within the Community cross the territory of an EFTA country and are reconsigned from that country.

8. The customs authorities of the Member State of departure and the Member State of destination shall carry out periodic checks at the premises of the consignor and the consignee respectively. The consignor and consignee shall cooperate in this and provide any information requested.

#### *Article 299*

1. By way of derogation from Article 298, Control Copy T5 need not be used for the transport of materials for the maintenance or repair of aircraft either under the terms of exchange agreements or for airlines' own needs, by airlines engaged in international traffic.

In this case the goods shall be carried under an air waybill or equivalent document in accordance with the conditions laid down in Article 298(6).

2. The air waybill or equivalent document shall contain at least the following particulars:

- (a) the name of the consigning airline;
- (b) the name of the airport of departure;
- (c) the name of the receiving airline;
- (d) the name of the airport of destination;
- (e) the description of the materials;
- (f) the number of articles.

The particulars referred to in the preceding subparagraph may, alternatively, be given in coded form or by reference to an attached document.

3. The air waybill or equivalent document must bear on its face one of the following indications in block capitals:

- DESTINO ESPECIAL,
- SÆRLIGT ANVENDELSIFORMÅL,
- BESONDERE VERWENDUNG,
- ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ,
- END-USE,
- DESTINATION PARTICULIÈRE,
- DESTINAZIONE PARTICOLARE,
- BIJZONDERE BESTEMMING,

- DESTINO ESPECIAL,
- TIETTY KAEYTTTOETARKOITUS/SAERSKILT AENDAMAAL,
- SAERSKILT AENDAMAAL.[5]

4. In each Member State each airline consigning or receiving the materials referred to in paragraph 1 shall make available to the competent customs authorities for the purposes of control the records provided for in Article 293(b).

5. The consigning airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the member State of departure, make a further copy available to the competent customs office.

The receiving airline shall retain a copy of the air waybill or equivalent document as part of its records and shall, in the manner prescribed by the customs authorities of the Member State of destination, present a further copy to the competent customs office.

6. The intact materials and the copies of the air waybill or equivalent document shall be delivered to the receiving airline in the places specified by the customs authorities in the airline's Member State of residence. The materials shall in addition be entered in the records specified in Article 293(b).

The delivery of the materials and the copies of the air waybill or equivalent document and the entry referred to in the preceding subparagraph shall take place within five days of the date of departure of the aircraft carrying the materials.

7. The obligations arising under this Article shall pass from the consigning airline to the receiving airline at the time when the intact materials and copies of the air waybill or equivalent document are delivered to the latter.

#### *Article 300*

All transfers within a Member State shall be notified to the customs authorities. The form of the notification, the period of time in which it must be made and any other requirements shall be determined by the said authorities. The notification shall state clearly the date of the transfer of the goods.

With effect from this date the transferee shall assume the obligations arising under this Section in respect of the transferred goods.

#### *Article 301*

1. At the request of the holder of an authorization issued in accordance with Article 291, the customs authorities shall approve, on conditions which they shall determine, the places, hereinafter called "land-based operational bases", in which the goods listed in Annex 40, Part 2, Section B, may be stored or subjected to operations of any kind.

2. Without prejudice to Article 298, no formalities other than the appropriate entry in the records provided for in Article 293(b) shall apply to the movement of goods referred to in paragraph 1:

- (a) from the land-based operational bases to the platforms, whether they are within or outside territorial waters, and vice versa;



- (b) where applicable, from the land-based operational bases to the point of shipment of the goods to the platforms and from the point at which goods from the platforms are unloaded to the land-based operational bases;
- (c) from the point of shipment to the platforms, whether they are within or outside territorial waters, in cases where goods are shipped for delivery to the platforms without going via the land-based operational bases, and vice versa;
- (d) between platforms, whether they are within or outside territorial waters.

*Article 302*

1. The customs authorities shall not approve the use of the goods otherwise than as provided for by the favourable tariff treatment referred to in Article 291 unless the holder of the authorization can establish to their satisfaction that it has been impossible for reasons relating to his circumstances or to the goods themselves for the goods to be put to the prescribed end-use.

2. By way of derogation from paragraph 1, in the case of the products listed in Annex 40, Parts 1 and 2, the customs authorities shall approve use of the goods otherwise than as provided for under the favourable tariff treatment if they consider this justified on economic grounds.

3. The approval referred to in the preceding paragraphs shall be conditional on the holder of the authorization paying the amount of import duties established in accordance with Article 208 of the Code.

*Article 303*

1. The customs authorities shall not approve the export of the goods from the customs territory of the Community or the destruction of the goods under customs supervision unless the holder of the authorization can establish to their satisfaction that it has been impossible for reasons relating to his circumstances or to the goods themselves for the goods to be put to the prescribed end-use.

Where export of the goods from the customs territory of the Community is approved, the goods shall be considered as non-Community goods from the time of acceptance of the export declaration.

Where agricultural products are concerned, box 44 of the Single Administrative Document shall carry one of the following indications in block capitals:

- DESTINO ESPECIAL: MERCANCÍAS PREVISTAS PARA LA EXPORTACIÓN [REGLAMENTO (CEE) No. 2454/93, ARTÍCULO 303]: APLICACIÓN DE LOS MONTANTES COMPENSATORIOS MONETARIOS Y RESTITUCIONES AGRARIAS EXCLUIDA;
- SÆRLIGT ANVENDELSESFORMÅL: VARER BESTEMT TIL UDFØRSEL I (FORORDNING (EØF) Nr. 2454/93, ARTIKEL 303): ANVENDELSE AF MONETÆRE UDLIGNINGSBELØB OG LANDBRUGSRESTITUTIONER ER UDELUKKET;
- BESONDERE VERWENDUNG: ZUR AUSFUHR VORGESEHENE WAREN (ARTIKEL 303 DER VERORDNUNG (EWG) Nr. 2545/93): ANWENDUNG DER WÄHRUNGS AUSGLEICH-BETRÄGE UND LANDWIRTSCHAFTLICHEN AUSFUHRERSTATTUNGEN AUSGESCHLOSSEN;

- ΕΙΔΙΚΟΣ ΠΡΟΟΡΙΣΜΟΣ: ΕΜΠΟΡΕΥΜΑΤΑ ΠΟΥ ΠΡΟΟΡΙΖΟΝΤΑΙ ΓΙΑ ΕΞΑΓΩΓΗ [ΚΑΝΟΝΙΣΜΟΣ(ΕΟΚ) αριθ. 2454/93, ΑΡΘΡΟ 303]: ΑΠΟΚΛΕΙΕΤΑΙ Η ΕΦΑΡΜΟΓΗ ΤΩΝ ΝΟΜΙΣΜΑΤΙΚΩΝ ΕΞΙΣΩΤΙΚΩΝ ΠΟΣΩΝ ΚΑΙ ΤΩΝ ΓΕΩΡΓΙΚΩΝ ΕΠΙΣΤΡΟΦΩΝ;
  - END-USE: GOODS DESTINED FOR EXPORTATION (REGULATION (EEC) No. 2454/93, ARTICLE 303). MONETARY COMPENSATORY AMOUNTS AND AGRICULTURAL REFUNDS NOT APPLICABLE;
  - DESTINATION PARTICULIÈRE:  
  
MARCHANDISES PRÉVUES POUR L'EXPORTATION [RÈGLEMENT (CEE) No. 2454/93, ARTICLE 303]: APPLICATION DES MONTANTS COMPENSATOIRES MONÉTAIRES ET RESTITUTIONS AGRICOLES EXCLUE;
  - DESTINAZIONE PARTICOLARE: MERCI PREVISTE PER L'ESPORTAZIONE [REGOLAMENTO (CEE) N. 2454/93, ARTICOLO 303]: APPLICAZIONE DEI MONTANTI COMPENSATORI MONETARI E RESTITUZIONI AGRICOLE ESCLUSA;
  - BIJZONDERE BESTEMMING: VOOR UITVOER BESTEMDE GOEDEREN (VERORDENING (EEG) Nr. 2454/93, ARTIKEL 303): TOEKENNING VAN MONETAIRE COMPENSERENDE BEDRAGEN EN LANDBOUWRESTITUTIES UITGESLOTEN;
  - DESTINO ESPECIAL: MERCADORIAS PREVISTAS PARA A EXPORTAÇÃO [REGULAMENTO (CEE) No. 2454/93, ARTIGO 303o]: APLICAÇÃO DOS MONTANTES COMPNSATÓRIOS MONETÁRIOS E RESTITUIÇÕES AGRÍCOLAS EXCLUÍDA;
  - "- TIETTY KAEYTTOETARKOITUS: VIETAEVIKSI TARKOITETTUJA TAVAROITA (ASETUS (ETY) N:o 2454/93, 303 ARTIKLA: EI SOVELLETA VALUUTTOJEN TASAUSMAKSUA EIKAE MAATALOUSTUKEA)/SAERSKILT AENDAMAAL: VAROR AVSEDDA FOER EXPORT (ARTIKEL 303/FOERORDNING (EEG) Nr. 2454/93 MONETAERA UTJAEMNINGSBELOPP OCH JORDBRUKSBIDRAG UTESLUTNA);
  - SAERSKILT AENDAMAAL: VAROR AVSEDDA FOER EXPORT (ARTIKEL 303/FOERORDNING (EEG) Nr. 2454/93: MONETAERA UTJAEMNINGSBELOPP OCH JORDBRUKSBIDRAG UTESLUTNA)."
- [5]

2. By way of derogation from paragraph 1, in the case of the goods listed in Annex 40, Parts 1 and 2, the customs authorities shall approve export of the goods from the customs territory of the Community where this is justified on economic grounds.

3. Paragraph 1 shall not apply to goods stored in a mixture as referred to in Article 296(3) unless the whole mixture is exported or destroyed.

*Article 304*

1. Where the import duty applicable under the end-use arrangements to goods for a specific end-use is not lower than which would otherwise be applicable to the goods, the said goods shall be classified in the CN code referring to the end-use and this Section shall not apply.
2. This Section shall not apply to the goods listed in Annex 41.

## ANNEX II-2

### **ANNEX I TO THE COMMISSION REGULATION (EC) No. 2204/1999 OF 12 OCTOBER 1999<sup>4</sup> AMENDING ANNEX I TO COUNCIL REGULATION (EEC) NO. 2658/87<sup>5</sup> ON THE TARIFF AND STATISTICAL NOMENCLATURE AND ON THE COMMON CUSTOMS TARIFF**

#### B. Civil aircraft and goods for use in civil aircraft

1. Relief from customs duty is provided for:

- civil aircraft;
- certain goods for use in civil aircraft and for incorporation therein in the course of their manufacture, repair, maintenance, rebuilding, modification or conversion.
- ground flying-trainers and their parts, for civil use.

These goods are covered by subheading <sup>(1)</sup> with a footnote reference in the following terms:

Entry under this subheading is subject to conditions laid down in the relevant Community provisions. See also Section II, paragraph B, of the Preliminary Provisions.

2. For the purposes of paragraph 1, "civil aircraft" means aircraft other than aircraft used in military or similar services in the Member States which carry a military or non-civil registration.

3. For the application of paragraph 1, second indent, the expression "for use in civil aircraft" in all relevant subheadings <sup>(1)</sup> shall include goods for use in ground flying trainers for civil use.

4. The suspensions shall be subject to conditions laid down in the relevant Community provisions with a view to customs control of the use of such goods.

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<sup>(1)</sup> The subheadings concerned are within the following headings: 3917 21, 3917 22, 3917 23, 3917 29, 3917 31, 3917 33, 3917 39, 3917 40, 3926 90, 4008 29, 4009 50, 4011 30, 4012 10, 4012 20, 4016 10, 4016 93, 4016 99, 4017 00, 4504 90, 4823 90, 6812 90, 6813 10, 6813 90, 7007 21, 7304 31, 7304 39, 7304 41, 7304 49, 7304 51, 7304 59, 7304 90, 7306 30, 7306 40, 7306 50, 7306 60, 7312 10, 7312 90, 7322 90, 7324 10, 7324 90, 7326 20, 7413 00, 7608 10, 7608 20, 8108 90, 8302 10, 8302 20, 8302 42, 8302 49, 8302 60, 8307 10, 8307 90, 8407 10, 8408 90, 8409 10, 8411 11, 8411 12, 8411 21, 8411 22, 8411 81, 8411 82, 8411 91, 8411 99, 8412 10, 8412 21, 8412 29, 8412 31, 8412 39, 8412 80, 8412 90, 8413 19, 8413 20, 8413 30, 8413 50, 8413 60, 8413 70, 8413 81, 8413 91, 8414 10, 8414 20, 8414 30, 8414 51, 8414 59, 8414 80, 8414 90, 8415 81, 8415 82, 8415 83, 8415 90, 8418 10, 8418 30, 8418 40, 8418 61, 8418 69, 8419 50, 8419 81, 8419 90, 8421 19, 8421 21, 8421 23, 8421 29, 8421 31, 8421 39, 8424 10, 8425 11, 8425 19, 8425 31, 8425 39, 8425 42, 8425 49, 8426 99, 8428 10, 8428 20, 8428 33, 8428 39, 8428 90, 8471 10, 8471 41, 8471 49, 8471 50, 8471 60, 8471 70, 8479 89, 8479 90, 8483 10,

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<sup>4</sup> OJ No. L 278, 28 October 1999, p.15.

<sup>5</sup> OJ No. L 256, 7 September 1987, p.1.

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8483 30, 8483 40, 8483 50, 8483 60, 8483 90, 8484 10, 8484 90, 8501 20, 8501 31, 8501 32, 8501 33, 8501 34, 8501 40, 8501 51, 8501 52, 8501 53, 8501 61, 8501 62, 8501 63, 8502 11, 8502 12, 8502 13, 8502 20, 8502 39, 8502 40, 8504 10, 8504 31, 8504 32, 8504 33, 8504 40, 8504 50, 8507 10, 8507 20, 8507 30, 8507 40, 8507 80, 8507 90, 8511 10, 8511 10, 8511 20, 8511 30, 8511 40, 8511 50, 8511 80, 8516 80, 8518 10, 8518 21, 8518 22, 8518 29, 8518 30, 8518 40, 8518 50, 8520 90, 8521 10, 8522 90, 8525 10, 8525 20, 8526 10, 8526 91, 8526 92, 8527 90, 8529 10, 8529 90, 8531 10, 8531 20, 8531 80, 8539 10, 8543 89, 8543 90, 8544 30, 8801 10, 8801 90, 8802 11, 8802 12, 8802 20, 8802 30, 8802 40, 8803 10, 8803 20, 8803 30, 8803 90, 8805 20, 9001 90, 9002 90, 9014 10, 9014 20, 9014 90, 9020 00, 9025 11, 9025 19, 9025 80, 9025 90, 9026 10, 9026 20, 9026 80, 9026 90, 9029 10, 9029 20, 9029 90, 9030 10, 9030 20, 9030 31, 9030 39, 9030 40, 9030 83, 9030 89, 9030 90, 9031 80, 9031 90, 9032 10, 9032 20, 9032 81, 9032 89, 9032 90, 9104 00, 9109 19, 9109 90, 9401 10, 9403 20, 9403 70, 9405 10, 9405 60, 9405 92

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