

ANNEX I

SPANISH BASIC DUTY (FIXED COMPONENT) ON 1 JANUARY 1986 ⁽¹⁾

CCT heading No	Description	Basic duty (fixed component)
17.04	Sugar confectionery, not containing cocoa: B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose): I. Less than 60 % II. 60 % or more C. White chocolate D. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing by weight of sucrose (including invert sugar expressed as sucrose): 1. 5 % or more but less than 30 % 2. 30 % or more but less than 40 % 3. 40 % or more but less than 50 %: aa) Containing no starch bb) Other 4. 50 % or more but less than 60 % 5. 60 % or more but less than 70 % 6. 70 % or more but less than 80 % 7. 80 % or more but less than 90 % 8. 90 % or more II. Other: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) b) Containing by weight of sucrose (including invert sugar expressed as sucrose):	9,30 + vc 7,74 + vc 0 + vc 11,67 + vc 17,51 + vc 14,93 + vc 11,06 + vc 10,23 + vc 8,29 + vc 5,94 + vc 6,49 + vc 3,91 + vc 4,59 + vc 0 + vc

⁽¹⁾ On 1 March 1986 these duties will be subject to the first reduction of 10 % provided for in Article 3 of the Additional Protocol.

CCT heading No	Description	Basic duty (fixed component)
17.04 (cont'd)	D. II. b) 1. 5 % or more but less than 30 % 2. 30 % or more but less than 50 % 3. 50 % or more but less than 70 % 4. 70 % or more	5,81 + vc 0 + vc 0 + vc 6,00 + vc
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose: I. Less than 65 % II. 65 % or more but less than 80 % III. 80 % or more B. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % by weight of such fats II. Containing by weight of milkfats: a) 3 % or more but less than 7 % b) 7 % or more C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa: I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) II. Other: a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose): 1. Less than 50 % 2. 50 % or more b) Containing by weight of milkfats: 1. 1,5 % or more but less than 3 % 2. 3 % or more but less than 4,5 % 3. 4,5 % or more but less than 6 % 4. 6 % or more	10,06 + vc 0 + vc 0 + vc 0 + vc 0 + vc 0 + vc 3,91 + vc 14,6 + vc 9,75 + vc 3,44 + vc 4,55 + vc 3,01 + vc 0 + vc

CCT heading No	Description	Basic duty (fixed component)
18.06 (cont'd)	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	0 + vc
	b) Other	0 + vc
	II. Containing by weight of milkfats:	
	a) 1,5 % or more but not more than 6,5 %	0 + vc
	b) More than 6,5 % but less than 26 %	0 + vc
	c) 26 % or more	0 + vc
19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 % by weight of cocoa:	
	A. Malt extract:	
	I. With a dry extract content of 90 % or more by weight	19,5 + vc
	II. Other	19,5 + vc
	B. Other:	
	I. Containing malt extract and not less than 30 % by weight of reducing sugars (expressed as maltose)	17,3 + vc
	II. Other:	
	a) Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	1. Containing less than 14 % by weight of starch:	
	aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	17,3 + vc
	bb) Containing by weight of sucrose (including invert sugar expressed as sucrose)	17,3 + vc
	2. Containing 14 % or more but less than 32 % by weight of starch	17,3 + vc
	3. Containing 32 % or more but less than 45 % by weight of starch	17,3 + vc
	4. Containing 45 % or more but less than 65 % by weight of starch:	
	aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	17,3 + vc
	bb) Other	17,3 + vc

CCT heading No	Description	Basic duty (fixed component)
19.02 (cont'd)	B. II. a) 5. Containing 65 % or more but less than 80 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 6. Containing 80 % or more but less than 85 % by weight of starch: aa) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) bb) Other 7. Containing 85 % or more by weight of starch b) Containing by weight of milkfats: 1. 1,5 % or more but less than 5 % 2. 5 % or more	17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc 17,3 + vc
19.03	Macaroni, spaghetti and similar products: A. Containing eggs B. Other: I. Containing no common wheat flour or meal II. Other	18,1 + vc 18,1 + vc 18,1 + vc
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches: — From yucca or manioc — Of potato or other starches — Other	19,2 + vc 11,4 + vc 14,3 + vc
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products): A. Obtained from maize B. Obtained from rice C. Other	16,8 + vc 16,8 + vc 16,8 + vc

CCT heading No	Description	Basic duty (fixed component)
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
	A. Crispbread	6,1 + vc
	B. Matzos	6,1 + vc
	C. Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	6,1 + vc
	D. Other, containing by weight of starch:	
	I. Less than 50 %	6,1 + vc
	II. 50 % or more	6,1 + vc
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:	
	A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose):	
	I. Less than 30 %	10 + vc
	II. 30 % or more but less than 50 %	10 + vc
	III. 50 % or more	10 + vc
	B. Other:	
	I. Containing no starch or containing less than 5 % by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose):	
	a) Less than 70 %:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	b) 70 % or more	10 + vc
	II. Containing 5 % or more but less than 32 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	b) Containing 5 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other	10 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. II. c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other	10 + vc
	d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other	10 + vc
	III. Containing 32 % or more but less than 50 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	2. Other:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other	10 + vc
	c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10 + vc
	2. Other	10 + vc
	IV. Containing 50 % or more but less than 65 % by weight of starch:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc
	2. Other:	
	— Not containing sugar or cocoa	8,7 + vc
	— Other	10 + vc

CCT heading No	Description	Basic duty (fixed component)
19.08 (cont'd)	B. IV. b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no milkfats or containing less than 1,5 % by weight of such fats 2. Other V. Containing 65 % or more by weight of starch: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): — Not containing sugar or cocoa — Other b) Other	10 + vc 10 + vc 8,7 + vc 10 + vc 10 + vc
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: C. Roasted chicory and other roasted coffee substitutes: II. Other D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: II. Other	13,71 + vc 16,87 + vc
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeast: a) Dried b) Other	4,5 + vc 5 + vc
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared: I. Maize II. Rice III. Other	16,8 + vc 16,8 + vc 16,8 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked: I. Not stuffed, cooked: a) Dried b) Other II. Stuffed: a) Cooked b) Other C. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3 % by weight of such fats II. Containing by weight of milkfats: a) 3 % or more but less than 7 % b) 7 % or more D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghourt: a) In powder form, containing by weight of milkfats: 1. Less than 1,5 % 2. 1,5 % or more b) Other, containing by weight of milkfats: 1. Less than 1,5 % 2. 1,5 % or more but less than 4 % 3. 4 % or more II. Other, containing by weight of milkfats: a) Less than 1,5 % and containing by weight of milk proteins (nitrogen content $\times 6,38$): 1. Less than 40 % 2. 40 % or more but less than 55 % 3. 55 % or more but less than 70 % 4. 70 % or more b) 1,5 % or more E. Cheese fondues	16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc 16,8 + vc

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch: — Non-alcoholic compound preparations (known as 'concentrated extracts') for the manufacture of beverages 9,8 + vc — Mixtures of plants for the manufacture of beverages 1,3 + vc — Protein hydrolysates and protein concentrates 0,4 + vc — Texturized proteins 0,7 + vc — Other 16,8 + vc 2. Containing by weight of starch: - aa) 5 % or more but less than 32 % 16,8 + vc - bb) 32 % or more but less than 45 % 16,8 + vc - cc) 45 % or more 16,8 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: - aa) 5 % or more but less than 32 % 16,8 + vc - bb) 32 % or more but less than 45 % 16,8 + vc - cc) 45 % or more 16,8 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: - aa) 5 % or more but less than 32 % 16,8 + vc - bb) 32 % or more but less than 45 % 16,8 + vc - cc) 45 % or more 16,8 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: - aa) 5 % or more but less than 32 % 16,8 + vc - bb) 32 % or more 16,8 + vc	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. III. Containing 6 % or more but less than 12 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Containing by weight of starch: aa) 5 % or more but less than 32 % 16,8 + vc bb) 32 % or more 16,8 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc c) Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc d) Containing 30 % or more but less than 50 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc e) Containing 50 % or more by weight of sucrose (including invert sugar expressed as sucrose) 16,8 + vc IV. Containing 12 % or more but less than 18 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc b) Containing 5 % or more but less than 15 % by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5 % by weight of starch 16,8 + vc 2. Other 16,8 + vc c) Containing 15 % or more by weight of sucrose (including invert sugar expressed as sucrose) 16,8 + vc V. Containing 18 % or more but less than 26 % by weight of milkfats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	

CCT heading No	Description	Basic duty (fixed component)
21.07 (cont'd)	G. V. a) 1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose)	16,8 + vc
	VI. Containing 26 % or more but less than 45 % by weight of milkfats:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	b) Containing 5 % or more but less than 25 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	c) Containing 25 % or more by weight of sucrose (including invert sugar expressed as sucrose)	16,8 + vc
	VII. Containing 45 % or more but less than 65 % by weight of milkfats:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no starch or containing less than 5 % by weight of starch	16,8 + vc
	2. Other	16,8 + vc
	VIII. Containing 65 % or more but less than 85 % by weight of milkfats:	
	a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)	16,8 + vc
	b) Other	16,8 + vc
	IX. Containing 85 % or more by weight of milkfats	16,8 + vc
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:	
	B. Other, containing by weight of milkfats:	

CCT heading No	Description	Basic duty (fixed component)
22.02 (cont'd)	B. I. Less than 0,2 %	0 + vc
	II. 0,2 % or more but less than 2 %	0 + vc
	III. 2 % or more	0 + vc
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	C. Polyhydric alcohols:	
	II. D-Mannitol (mannitol)	0 + vc
	III. D-Glucitol (sorbitol):	
	a) In aqueous solution:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	8,7 + vc
	2. Other	0 + vc
	b) Other:	
	1. Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	8,7 + vc
	2. Other	0 + vc
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues:	
	A. Dextrins; soluble or roasted starches	15,88 + vc
	B. Glues made from dextrin or from starch, containing by weight of those materials;	
	I. Less than 25 %	25,74 + vc
	II. 25 % or more but less than 55 %	24,4 + vc
	III. 55 % or more but less than 80 %	21,3 + vc
	IV. 80 % or more	10,94 + vc
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:	
	A. Prepared glazings and prepared dressings:	
	I. With a basis of amylaceous substances, containing by weight of those substances:	
	a) Less than 55 %	11,32 + vc
	b) 55 % or more but less than 70 %	6,87 + vc
	c) 70 % or more but less than 83 %	3,24 + vc
	d) 83 % or more	0 + vc

CCT heading No	Description	Basic duty (fixed component)
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III: I. In aqueous solution: a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other II. Other a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content b) Other	10,8 + vc 10,8 + vc 10,8 + vc 10,8 + vc