

PROTOCOL 3

ON TRADE BETWEEN LEBANON AND THE COMMUNITY IN PROCESSED AGRICULTURAL PRODUCTS REFERRED TO IN ARTICLE 14(3)

ARTICLE 1

Imports into the Community of processed agricultural products originating in Lebanon shall be subject to the customs duties and charges having equivalent effects mentioned in Annex 1 of this Protocol.

ARTICLE 2

1. Imports into Lebanon of processed agricultural products originating in the Community shall be subject to the customs duties and charges having equivalent effect as mentioned in Annex 2 of this Protocol.
2. The tariff dismantling schedule applying in accordance to paragraph 1 shall be that referred to in Article 9(1) of this Agreement, unless otherwise specified in Annex 2 of this Protocol.

ARTICLE 3

The reductions of customs duties mentioned in Annexes 1 and 2 shall apply to the basic duties referred to in Article 19 of this Agreement.

ARTICLE 4

1. Customs duties applied pursuant to Articles 1 and 2 may be reduced where in trade between the Community and Lebanon, the duties applied to the basic products are reduced, or where such reductions are the result of mutual concessions relating to processed agricultural products.
2. As regards the duties applied by the Community, the reductions provided for under paragraph 1 will be calculated on the part of the duty designated as the agricultural component which shall correspond to the agricultural products actually used in the manufacture of the processed agricultural products in question and deduced from the duties applied to these basic agricultural products.
3. The reduction referred to in paragraph 1, the list of products concerned and, where appropriate, the tariff quotas within which the reduction applies shall be established by the Association Council.

ARTICLE 5

The Community and Lebanon shall inform each other of the administrative arrangements adopted for the products covered by this Protocol.

These arrangements should ensure equal treatment for all interested parties and should be as simple and flexible as possible.

ANNEX 1

CONCERNING ARRANGEMENTS APPLICABLE TO IMPORTS INTO THE COMMUNITY OF PROCESSED AGRICULTURAL PRODUCTS ORIGINATING IN LEBANON

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording for the description of the products is to be considered as having no more than indicative value, the preferential scheme being determined, within the context of this Protocol, by the coverage of the CN codes as they exist at the time of adoption of the current act . Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description together.

LIST 1

CN-Code 2002	Description	Applicable duties %
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	0%
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:	
0502 10 00	- Pigs', hogs', or boars' bristles and hair and waste thereof	0%
0502 90 00	- Other	0%
0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	0%
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:	
0505 10	- Feathers of a kind used for stuffing, down:	
0505 10 10	-- Raw	0%
0505 10 90	-- Other	0%
0505 90 00	- Other	0%
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:	
0506 10 00	- Ossein and bones treated with acid	0%
0506 90 00	- Other	0%

0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:	
0507 10 00	- Ivory; ivory powder and waste	0%
0507 90 00	- Other	0%
0508 00 00	Coral and similar materials unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	0%
0509 00	Natural sponges of animal origin:	
0509 00 10	- Raw	0%
0509 00 90	- Other	0%
0510 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh chilled, frozen or otherwise provisionally preserved	0%
0903 00 00	Maté	0%
1212 20 00	- Seaweeds and other algae	0%
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	- Vegetable saps and extracts :	
1302 12 00	-- Of liquorice	0%
1302 13 00	-- Of hops	0%
1302 14 00	-- Of pyrethrum or of the roots of plants containing rotenone	0%
	-- Other	
1302 19 30	--- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	0%

1302 19 91	---- Other medicinal	0%
1302 20	- Pectic substances, pectinates and pectates	
1302 20 10	-- Dry	0%
1302 20 90	-- Other	0%
1302 31 00	-- Agar-agar	0%
1302 32	-- Mucilages and thickeners, whether or not modified derived from locusts beans, locust bean seeds or guar seeds:	
1302 32 10	--- Of locust beans or locust bean seeds	0%
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, (cleaned, bleached or dyed cereal straw, and lime bark):	
1401 10 00	- Bamboos	0%
1401 20 00	- Rattans	0%
1401 90 00	- Other	0%
1402 00 00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	0%
1403 00 00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn piassava, couch-grass and istle), whether or not in hanks or bundles.	0%
1404	Vegetable products not elsewhere specified or included:	
1404 10 00	- Raw vegetable materials of a kind used primarily in dyeing or tanning	0%
1404 20 00	- Cotton linters	0%
1404 90 00	- Other	0%
1505	Wool grease and fatty substances derived therefrom (including lanolin) :	
1505 00 10	- Wool grease, crude	0%
1505 00 90	- Other	0%
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0%
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
1515 90 15	Jojoba and oiticica oils; myrtle wax and Japan wax; their fractions	0%
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:	

1516 20	- Vegetable fats and oils and their fractions :	
1516 20 10	-- Hydrogenated castor oil, so called "opal-wax"	0%
1517 90 93	--- Edible mixtures or preparations of a kind used as mould release preparation	0%
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading N° 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included :	
1518 00 10	- Linoxyn - Other:	0%
1518 00 91	-- 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 N°1516 -- Other:	0%
1518 00 95	--- Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	0%
1518 00 99	--- Other	0%
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	0%
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:	
1521 10 00	Vegetables waxes	0%
1521 90	- Other:	
1521 90 10	-- Spermaceti, whether or not refined or coloured -- Beeswax and other insect waxes, whether or not refined or coloured	0%
1521 90 91	-- Raw	0%
1521 90 99	--- Other	0%
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
1522 00 10	- Degras	0%

1702 90	- Other, including invert sugar:	
1702 90 10	-- Chemically pure maltose	0%
1704	Sugar confectionery (including white chocolate), not containing cocoa :	
1704 90	- Other:	
1704 90 10	-- Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	0%
1803	Cocoa paste, whether or not defatted:	
1803 10 00	- Not defatted	0%
1803 20 00	- Wholly or partly defatted	0%
1804 00 00	Cocoa butter, fat and oil	0%
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	0%
1806	Chocolate and other food preparation containing cocoa :	
1806 10	- Cocoa powder, containing added sugar or other sweetening matter :	
1806 10 15	-- Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0%
1901 90 91	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5% milk fat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of heading Nos 0401 to 0404	0%
2001 90 60	-- Palm hearts	0%
2008 11 10	--- Peanut butter	0%
	- Other, including mixtures other than those of subheading 2008 19:	
2008 91 00	-- Palm hearts	0%
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof :	

	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :	
2101 11	-- Extracts; essences or concentrates :	
2101 11 11	--- With a coffee-based dry matter content of 95% or more by weight	0%
2101 11 19	--- Other	0%
2101 12	-- Preparations with a basis of these extracts, essences or concentrate or with a basis of coffee:	
2101 12 92	--- Preparations with a basis of these extracts, essences or concentrates of coffee	0%
2101 20	- Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté :	
2101 20 20	-- Extracts, essences or concentrates :	0%
	-- Preparations:	
2101 20 92	--- With a basis of extracts, essences or concentrates of tea or maté	0%
2101 30	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	
	-- Roasted chicory and other roasted coffee substitutes :	
2101 30 11	--- Roasted chicory	0%
	-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	
2101 30 91	--- Of roasted chicory	0%
2102	Yeasts (active or inactive) ; other single-cell micro-organisms, dead (but not including vaccines of N° 3002) ; prepared baking powders :	
2102 10	- Active yeasts :	
2102 10 10	-- Culture yeast	0%
	-- Bakers' yeasts	

2102 10 31	--- Dried	0%
2102 10 39	--- Other	0%
2102 10 90	-- Other	0%
2102 20	- Inactive yeasts ; other single-cell micro-organisms, dead :	
	-- Inactive yeasts :	
2102 20 11	--- In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg.	0%
2102 20 19	--- Other	0%
2102 20 90	-- Other	0%
2102 30 00	- Prepared baking powders	0%
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard :	
2103 10 00	- Soya sauce	0%
2103 20 00	- Tomato ketchup and other tomato sauces	0%
2103 30	- Mustard flour and meal and prepared mustard :	
2103 30 10	-- Mustard flour	0%
2103 30 90	-- Prepared mustard	0%
2103 90	-- Other :	
2103 90 10	-- Mango chutney, liquid	0%
2103 90 30	-- Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2% vol containing from 1,5 to 6% by weight of gentian, spices and various ingredients and from 4 to 10% of sugar, in containers holding 0,5 litre or less	0%
2103 90 90	-- Other	0%
2104	Soups and broths and preparations therefor ; homogenised composite food preparations :	

2104 10	- Soups and broths and preparation therefor	
2104 10 10	-- Dried	0%
2104 10 90	-- Other	0%
2104 20 00	- Homogenised composite food preparation	0%
2106	Food preparations not elsewhere specified or included:	
2106 10	- Protein concentrates and textured protein substances:	
2106 10 20	-- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing by weight less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch	0%
2106 90	- Other:	
	-- Other	
2106 90 92	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing by weight less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch	0%
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	
2201 10	- Mineral waters and aerated waters:	
	-- Natural mineral waters	
2201 10 11	--- Not carbonated	0%
2201 10 19	--- Other	0%
2201 10 90	-- Other	0%
2201 90 00	- Other	0%
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading N° 2009:	
2202 10 00	- Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	0%
2202 90	- Other:	
2202 90 10	-- Not containing products of heading Nos. 0401 to 0404 or fat obtained from products of heading Nos. 0401 to 0404	0%

2203 00	Beer made from malt :	
	- In containers holding 10 litres or less :	
2203 00 01	-- In bottles	0%
2203 00 09	-- Other	0%
2203 00 10	- In containers holding more than 10 litres	0%
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:	
2208 20	- Spirits obtained by distilling grape wine or grape marc:	
	-- In containers holding 2 litres or less:	
2208 20 12	--- Cognac	0%
2208 20 14	--- Armagnac	0%
2208 20 26	--- Grappa	0%
2208 20 27	--- Brandy de Jerez	0%
2208 20 29	--- Other	0%
	-- In containers holding more than 2 litres:	
2208 20 40	--- Raw distillate	0%
2208 20 62	---- Cognac	0%
2208 20 64	---- Armagnac	0%
2208 20 86	---- Grappa	0%
2208 20 87	---- Brandy de Jerez	0%
2208 20 89	---- Other	0%
2208 30	Whiskies:	
	-- Bourbon whiskey, in containers holding:	
2208 30 11	---2 litres or less	0%

2208 30 19	--- More than 2 litres	0%
	-- Scotch whisky:	
	--- Malt whisky, in containers holding:	
2208 30 32	---- 2 litres or less	0%
2208 30 38	---- More than 2 litres	0%
	--- Blended whisky, in containers holding	
2208 30 52	---- 2 litres or less	0%
2208 30 58	---- More than 2 litres	0%
	--- Other, in containers holding:	
2208 30 72	---- 2 litres or less	0%
2208 30 78	---- More than 2 litres	0%
	--- Other in containers holding:	
2208 30 82	--- 2 litres or less	0%
2208 30 88	--- More than 2 litres	0%

2208 50	Gin and Geneva:	
	-- Gin, in containers holding	
2208 50 11	--- 2 litres or less	0%
2208 50 19	--- More than 2 litres	0%
	-- Geneva in containers holding	
2208 50 91	--- 2 litres or less	0%
2208 50 99	--- More than 2 litres	0%
2208 60	- Vodka:	
	-- Of an alcoholic strength by volume of 45,4% vol or less in containers holding:	
2208 60 11	--- 2 litres or less	0%
2208 60 19	--- More than 2 litres	0%
	-- Of an alcoholic strength by volume of more than 45,4% vol in containers holding	
2208 60 91	--- 2 litres or less	0%
2208 60 99	--- More than 2 litres	0%
2208 70	- Liqueurs and cordials:	
2208 70 10	-- In containers holding 2 litres or less	0%
2208 70 90	-- In containers holding more than 2 litres	0%
2208 90	- Other:	
	-- Arrack, in containers holding	
2208 90 11	--- 2 litres or less	0%
2208 90 19	--- More than 2 litres	0%
	-- Plum, pear or cherry spirit (excluding liqueurs), in containers holding:	
2208 90 33	--- 2 litres or less:	0%
2208 90 38	--- More than 2 litres	0%
2208 90 41	---- Ouzo	0%
2208 90 45	----- Calvados	0%
2208 90 48	----- Other	0%
2208 90 52	----- Korn	0%
2208 90 57	----- Other	0%
2208 90 69	----- Other spirituous beverages	0%
2208 90 71	---- Distilled from fruit	0%
2208 90 74	---- Other	0%
2208 90 78	---- Other spirituous beverages	0%

2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco	
2402 10 00	substitutes:	0%
2402 20	- Cigars, cheroots and cigarillos, containing tobacco	
2402 20 10	- Cigarettes containing tobacco :	0%
2402 20 90	-- Containing cloves	0%
2402 90 00	-- Other	0%
	- Other	
2403	Other manufactured tobacco and manufactures tobacco	
	Substitues: « homogenised » or « reconstitued » tobacco	
	Tobacco extracts and essences:	
2403 10	- Smoking tobacco, whether or not containing tobacco	
	substitues in any proportion:	
2403 10 10	-- In immediate packings of a net content not exceeding 500 g	0%
2403 10 90	-- Other	0%
2403 91 00	-- « Homogenised » or « reconstituted tobacco »	0%
2403 99	-- Other	
2403 99 10	--- Chewing tobacco and snuff	0%
2403 99 90	--- Other	0%
2905 45 00	-- Glycerol	0%
3301	Essential oils (terpenless or not), including concretes and absolutes: resinoids; extracted oleresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration: terpenic by products of the deterpenation of essential oils: aqueous distillates and aqueous solutions of essential oils:	
3301 90	- Other:	
3301 90 10	-- Terpenic by products of the deterpenation of essential oils	0%
	-- Extracted oleoresins	
3301 90 21	--- Of liquorice and hops	0%
3301 90 30	--- Other	0%
3301 90 90	-- Other	0%

3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:	
3302 10	- Of a kind used in the food or drink industries	
3302 10 10	--Of the type used in the drink industries:	
3302 10 21	-- Of an actual alcoholic strength by volume exceeding 0,5%	0%
	----- Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch	0%
3501	Casein, caseinates and other casein derivaes; casein glues,	
3501 10	- Casein:	
3501 10 10*	-- For the manufacture of regenerated textiles fibres	0%
3501 10 50*	-- For industrial uses other than the manufacture of foodstuffs or fodder	0%
3501 10 90	- Other	0%
35 01 90	-- Other	
35 01 90 90	--- Other	0%
3823	Industrial monocarboxyle fatty acids; acid oils from refining: industrial fatty alcohols:	
	- Industrial monocarboxylic fatty acids, acid oils from refining:	
3823 11 00	--Stearic acid	0%
3823 12 00	--Oleic acid	0%
3823 13 00	--Tall oil fatty acids	0%
3823 19	--Other	
3823 19 10	---Distilled fatty acids	0%
38 23 19 30	---Fatty acid distillate	0%
38 23 19 90	---Other	0%
38 23 70 00	-Industrial fatty alcohols	0%

* Entry under this subheading is subject to conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 71) and subsequent amendments).

LIST 2

CN-Code 2002	Description	Applicable duties %
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403 10	Yoghurt --flavoured or containing added fruit, nuts or cocoa: ---In powder, granules or other solid forms, of a milk fat content, by weight:	
0403 10 51	----Not exceeding 1,5%	0%
0403 10 53	----Exceeding 1,5% but not exceeding 27%	0%
0403 10 59	----Exceeding 27% ---Other, of a milk fat content, by weight:	0%
0403 10 91	----Not exceeding 3%	0%
0403 10 93	----Exceeding 3% but not exceeding 6%	0%
0403 10 99	----Exceeding 6%	0%
0403 90	- Other: --Flavoured or containing added fruit, nuts or cocoa: ---In powder, granules or other solid forms, of a milk fat content, by weight:	
0403 90 71	----Not exceeding 1,5%	0%
0403 90 73	----Exceeding 1,5% but not exceeding 27%	0%
0403 90 79	----Exceeding 27% ---Other, of a milk fat content, by weight:	0%
0403 90 91	----Not exceeding 3%	0%
0403 90 93	----Exceeding 3% but not exceeding 6%	0%
0403 90 99	----Exceeding 6%	0%

0405	Butter and other fats and oils derived from milk; dairy spreads:	
0405 20	Dairy spreads:	
04 05 20 10	-- of a fat content, by weight, of 39% or more but less than 60%	0%
04 05 20 30	-- of a fat content, by weight of 60% or more but not exceeding 75%.	0%
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa, other than products of subheading 1704 90 10	0 %
ex 1806	Chocolate and other food preparations containing cocoa other than products of subheading 1806 10 15	0%
1904 90 10	Other food preparation obtained from cereals	0%
1904 90 80		0%
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	0%
2005 20 10	Potatoes in the form of flour, meal or flakes	0%
2008 99 85	Maize (corn), other than sweet corn	0%
2008 99 91	Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch	0%
2106 10 80	Food preparations not elsewhere specified or included	0%
2106 90 20		0%
2106 90 98		0%

LIST 3

CN CODE 2002	DESCRIPTION	Applicable duties *
0710 40 00	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	0% + E.A.
0711 90 30	Sweet corn provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solution), but unsuitable in that state for immediate consumption	0% + E.A.
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of No 1516:	
1517 10 10	-Margarine, excluding liquid margarine, containing more than 10% but not more than 15% by weight of milk fats	0% + E.A.
1517 90 10	- Other, containing more than 10% but not more than 15% by weight of milk fats	
1702 50 00	Chemically pure fructose	0% + E.A.
ex 1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included, other than those of CN code 1901 90 91	0% + E.A.
ex 1902	Pasta, excluding stuffed pasta falling within CN codes 1902 20 10 and 1902 20 30; couscous, whether or not prepared	0% + E.A.
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0% + E.A.
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example cornflakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included, other than products of 19 04 90.	0% + E.A.

* E.A.: agricultural component as referred to in Regulation (EC) No 3448/93.

2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	
2001 90	- Other	0% + E.A.
2001 90 30	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	
2001 90 40	-- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006	
2004 10	- Potatoes	
	-- Other	0% + E.A.
2004 10 91	--- In the form of flour, meal or flakes	
2004 90	- Other vegetables and mixtures of vegetables	
2004 90 10	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	
2005 80 00	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	0% + EA
2101	Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products	
2101 12 98	Preparations with a basis of coffee	0% + E.A.
2101 20 98	Preparations with a basis of tea or maté	
2101 30 19	Other roasted coffee substitutes	
2101 30 99	--- Other	
2105 00	Ice cream and other edible ice, whether or not containing cocoa	0% + E.A.
2202 90 91	Other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009, containing fat from obtained from heading No 0401 to 0404	0% + E.A.
2202 90 95		
2202 90 99		

2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	EA
2207	Undenaturated ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	EA
2208 40	- Rum and taffia	EA
2208 90 91 2208 90 99	Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80% volume	EA
2905 43 00	Mannitol	0% + E.A.
2905 44	D-glucitol (sorbitol)	0% + E.A.
3302 10 29	Mixtures of odoriferous substances and mixtures; other preparations based on odoriferous substances	0% + E.A.
ex 3505 10	Dextrins and other modified starches, excluding esterified and etherified starches of CN code 3505 10 50	0% + E.A.
3505 20	Glues based on starches or on dextrins or other modified starches	0% + E.A.
3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included with a basis of amylaceous substances.	0% + E.A.
3824 60	Sorbitol other than that of subheading 2905 44	0% + E.A.

ANNEX 2
CONCERNING ARRANGEMENTS APPLICABLE
TO IMPORTS INTO LEBANON OF
PROCESSED AGRICULTURAL PRODUCTS
ORIGINATING IN THE COMMUNITY

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:			
ex 040310	- Yoghurt: -- Flavoured or containing added fruit, nuts or cocoa:	70%	Goes down to 40%	Minimum duty LBP 1000/Semigros kg+excise duty LBP 25/l
ex 040390	- Other: -- Flavoured or containing added fruit, nuts or cocoa:			
ex 04039090	--- Other	20%	30%	Excise duty LBP 25/l
0405	Butter and other fats and oils derived from milk; dairy spreads:			
040520	- Dairy spreads:	5%	100%	
050100	Human hair, unworked, whether or not washed or scoured; waste of human hair	5%	100%	
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:			
050210	- Pigs', hogs' or boars' bristles and hair and waste thereof	0%	Already at 0%	
050290	- Other	0%	Already at 0%	
050300	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	0%	Already at 0%	
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:			

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
050510	- Feathers of a kind used for stuffing; down:	0%	Already at 0%	
050590	- Other	0%	Already at 0%	
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:			
050610	- Ossein and bones treated with acid	0%	Already at 0%	
050690	- Other	0%	Already at 0%	
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:			
050710	- Ivory; ivory powder and waste	5%	100%	
050790	- Other	5%	100%	
050800	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	5%	100%	
050900	Natural sponges of animal origin:	5%	100%	
051000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh chilled, frozen or otherwise provisionally preserved	0%	Already at 0%	
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:			
071040	- Sweet corn	35%	Goes down to 20%	
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:			
ex 071190	- Other vegetables; mixtures of vegetables: --- Sweet corn	5%	One shot reduction by 100% on the fifth year	
090300	Maté	5%	100%	

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:			
121220	- Seaweeds and other algae	5%	One shot reduction by 100% on the fifth year	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:			
	- Vegetable saps and extracts:			
130212	-- Of liquorice	5%	100%	
130213	-- Of hops	0%	Already at 0%	
130214	-- Of pyrethrum or of the roots of plants containing rotenone	5%	100%	
130219	-- Other:	0%	Already at 0%	
130220	- Pectic substances, pectinates and pectates:	0%	Already at 0%	
130231	-- Agar-agar	5%	100%	
130232	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or sugar seeds:	0%	Already at 0%	
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):			
140110	- Bamboos	0%	Already at 0%	
140120	- Rattans	0%	Already at 0%	
14019010	-- Rafia	0%	Already at 0%	
14019090	-- Other	5%	100%	

140200	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material:			
14020010	Kapok	0%	Already at 0%	
14020090	Other	5%	100%	

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
140300	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn piassava, couch-grass and istle), whether or not in hanks or bundles:	0%	Already at 0%	
1404	Vegetable products not elsewhere specified or included:			
140410	- Raw vegetable materials of a kind used primarily in dyeing or tanning			
14041010	-- Henna leaves or henna in powder forms	5%	100%	
14041090	-- Other	0%	Already at 0%	
140420	- Cotton linters	5%	100%	
140490	- Other	5%	100%	
150500	Wool grease and fatty substances derived therefrom (including lanolin):	0%	Already at 0%	
150600	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	5%	100%	
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:			
ex 151620	- Vegetable fats and oils and their fractions: -- Hydrogenated castor oil, so called "opal-wax"	15%	30%	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:			
151710	- Margarine, excluding liquid margarine:	15%	30%	
151790	- Other:	15%	30%	
151800	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 No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:			
15180010	- Epoxidised oils	0%	Already at 0%	

15180090	-- Other:	5%	100%	
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Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
152000	Glycerol, crude; glycerol waters and glycerol lyes	0%	Already at 0%	
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:			
152110	- Vegetable waxes	5%	100%	
152190	- Other:	5%	100%	
152200	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	0%	Already at 0%	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:			
170250	- Chemically pure fructose	5%	One shot reduction by 100% on the fifth year	
17029010	- Other, including invert sugar: -- Artificial honey, whether or not mixed with natural honey	25%	goes down to 15%	
1704	Sugar confectionery (including white chocolate), not containing cocoa:			
170410	- Chewing gum, whether or not sugar-coated:	20%	30%	
170490	- Other:	20%	30%	
1803	Cocoa paste, whether or not defatted:			
180310	- Not defatted	5%	100%	
180320	- Wholly or partly defatted	5%	100%	
180400	Cocoa butter, fat and oil	0%	Already at 0%	
180500	Cocoa powder, not containing added sugar or other sweetening matter	5%	100%	
1806	Chocolate and other food preparations containing cocoa:			
180610	- Cocoa powder, containing added sugar or other sweetening matter:	20%	30%	

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
180620	- Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	20%	30%	
180631	-- Filled	20%	30%	
180632	-- Not filled	20%	30%	
180690	- Other:	20%	30%	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:			
190110	- Preparations for infant use, put up for retail sale	5%	100%	
190120	- Mixes and doughs for the preparation of bakers' wares of heading No 1905	10%	30%	
190190	- Other:	5%	100%	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:			
	- Uncooked pasta, not stuffed or otherwise prepared:			
190211	-- Containing eggs	5%	100%	
190219	-- Other:			
19021910	--- Potato doughs in moulded forms	5%	100%	
19021990	--- Other	5%	100%	
190220	- Stuffed pasta whether or not cooked or otherwise prepared:	5%	100%	
190230	- Other pasta:	5%	100%	
190240	- Couscous:	5%	100%	
190300	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	5%	100%	

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:			
190410	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	10%	30%	
190420	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	10%	30%	
190490	- Other:	10%	30%	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:			
190510	- Crispbread	20%	30%	
190520	- Gingerbread and the like:	20%	30%	
	- Sweet biscuits, waffles and wafers:			
190531	-- Sweet biscuits:	20%	30%	
190532	-- Waffles and wafers	20%	30%	
190540	- Rusks, toasted bread and similar toasted products:	20%	30%	
190590	- Other:			
19059010	-- Empty cachets of a kind suitable for pharmaceutical use	0%	Already at 0%	
19059090	-- Other	20%	30%	
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:			
200190 ex 20019090	- Other: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) -- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch -- Palm hearts	70%	30%	Minimum duty LBP 1000/Gross kg

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006			
ex 200410	- Potatoes: -- Other --- In the form of flour, meal or flakes	70%	Goes down to 40%	Minimum duty LBP 1200/Gross kg
200490	- Other vegetables and mixtures of vegetables:			
ex 20049090	-- Sweet corn(Zea mays var. saccharata)	35%	Goes down to 20%	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006			
ex 200520	- Potatoes: -- In the form of flour, meal or flakes	70%	Goes down to 40%	Minimum duty LBP 1200/Gross kg
200580	- Sweet corn(Zea mays var. saccharata)	35%	Goes down to 20%	
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:			
ex 200811	- Nuts, ground-nuts and other seeds, whether or not mixed together: --- Peanut butter	30%	Goes down to 15%	
200891	-- Palm hearts	30%	Goes down to 15%	
ex 200899	-- Other: ----- Maize (corn), other than sweet corn (Zea mays var. saccharata) ----- Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch	30%	30%	
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:			

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
210111	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- Extracts; essences or concentrates:	5%	100%	
210112	-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	5%	100%	
210120	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:	5%	100%	
210130	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	5%	100%	
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:			
210210	- Active yeasts:	5%	100%	
210220	- Inactive yeasts; other single-cell micro-organisms, dead:	5%	100%	
210230	- Prepared baking powders	5%	100%	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:			
210310	- Soya sauce	5%	100%	
210320	- Tomato ketchup and other tomato sauces	35%	Goes down to 20%	
210330	- Mustard flour and meal and prepared mustard:	5%	100%	
210390	- Other:	5%	100%	
2104	Soups and broths and preparations therefor; homogenised composite food preparations:			
210410	- Soups and broths and preparation therefor:	5%	100%	
210420	- Homogenised composite food preparations	5%	100%	
210500	Ice cream and other edible ice, whether or not containing cocoa:	40%	Goes down to 20%	
2106	Food preparations not elsewhere specified or included:			
210610	- Protein concentrates and textured protein substances:	5%	100%	

21069010	- Other: -- Non-alcoholic preparations of a kind used in the manufacture of beverages	5%	100%	
21069020	-- Flavoured or coloured syrups	5%	100%	
21069090	-- Other:	5%	100%	
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:			
220110	- Mineral waters and aerated waters:	25%	Goes down to 15%	excise duty LBP 25/l
220190	- Other	25%	Goes down to 15%	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:			
220210	- Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	20%	30%	excise duty LBP 25/l
220290	- Other:	20%	30%	excise duty LBP 25/l
2203	Beer made from malt:	40%	Goes down to 25%	excise duty LBP 60/l
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:			
220510	- In containers holding 2 litres or less:	15%	100%	excise duty LBP 200/l
220590	- Other:	15%	100%	excise duty LBP 200/l
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:			
220710	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	15%	100%	excise duty LBP 200/l
220720	- Ethyl alcohol and other spirits, denatured, of any strength	15%	100%	excise duty LBP 150/l

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:			
220820	- Spirits obtained by distilling grape wine or grape marc:	15%	100%	excise duty LBP 200/l
220830	- Whiskies			
22083010	- Whiskies: --- Of an alcoholic strength of 50° or more, put up for retail sale in bottles, flasks or the like, holding not more than 5 litres	15%	100%	excise duty LBP 400/l
22083020	--- Of an alcoholic strength of 60° or more, in containers holding 200 litres or more	15%	100%	excise duty LBP 400/l
22083090	--- Other	15%	100%	excise duty LBP 400/l
220840	- Rum and taffia:	15%	100%	excise duty LBP 400/l
220850	- Gin and Geneva:	15%	100%	excise duty LBP 400/l
220860	- Vodka:	15%	100%	excise duty LBP 400/l
220870	- Liqueurs and cordials:	15%	100%	excise duty LBP 400/l
22089010	- Other: - Ethyl alcohol	15%	100%	excise duty LBP 200/l
22089020	-- Arrack obtained from grapes,	70%	30%	excise duty LBP 200/l
22089090	--- Other	15%	100%	excise duty LBP 400/l
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:			
240210	Cigars, cheroots and cigarillos containing tobacco	8%	0%	Excise duty 48%
240220	Cigarettes containing tobacco	90%	0%	Excise duty 48%
240290	Other	90%	0%	Excise duty 48%

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:			
240310	Smoking tobacco, wether or not containing tobacco substitutes in any proportion	8%	0%	Excise duty 48%
240391	Other "homogenised" or "reconstituted" tobacco	90%	0%	Excise duty 48%
240399	Other	90%	0%	Excise duty 48%
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	- Other polyhydric alcohols:			
290543	-- Mannitol	5%	100%	
290544	-- D-glucitol (sorbitol)	5%	100%	
290545	-- Glycerol	5%	100%	
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:			
330190	- Other:			
33019010	-- Residual terpenic by-products obtained from the deterpenation of essential oils	0%	Is already at 0%	
33019020	--- Concentrates of essential oils in fats, in fixed oils, or in waxes and the like, obtained by enfleurage or maceration	5%	100%	
33019030	--- Distilled rose water, distilled orange blossom water	70%	30%	Minimum duty LBP 5000/l
33019090	--- Other	5%	100%	
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:			
330210	-Of a kind used in the food or drink industries	5%	100%	

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
3501	Casein, caseinates and other casein derivates; casein glues:			
350110	- Casein:	0%	Already at 0%	
350190	- Other			
35019010	-- Casein glues	5%	100%	
35019090	-- Other	0%	Is already at 0%	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:			
350510	- Dextrins and other modified starches:	5%	100%	
350520	- Glues:	5%	100%	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:			
380910	- With a basis of amylaceous substances:	0%	Is already at 0%	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:			
	- Industrial monocarboxylic fatty acids, acid oils from refining:			
382311	-- Stearic acid	0%	Is already at 0%	
382312	-- Oleic acid	0%	Is already at 0%	
382313	-- Tall oil fatty acids	0%	Is already at 0%	
382319	-- Other:			
38231910	--- Other fatty acids containing by weight 85% or more of acid	0%	Is already at 0%	
38231920	--- Acid oils from refining, other than olive oil	0%	Is already at 0%	
38231990	--- Other	0%	Is already at 0%	

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
3824	Prepared binders for foundry moulds or cores; 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:			
382460	- Sorbitol other than that of subheading 2905 44:	5%	100%	

- (1) Notwithstanding the rules for the implementation of the Lebanese customs Nomenclature, the wording of the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the Lebanese customs code. Where ex codes are indicated, the preferential scheme is to be determined by application of the code and description taken together.
- (2) The reduction in column B of the customs duty in A shall neither apply to the minimum duty nor to the excise duty in C.
