COUNCIL REGULATION (EEC) No 3155/78

of 29 December 1978

opening and providing for the administration of preferential Community tariff ceilings for certain products originating in developing countries

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament (1),

Having regard to the opinion of the Economic and Social Committee (2),

Whereas, within the context of UNCTAD, the European Economic Community offered to grant tariff preferences on finished and semi-finished products coming from developing countries; whereas the preferential treatment proposed in that offer covers, generally speaking, all finished and semi-finished industrial products covered by Chapters 25 to 99 of the Common Customs Tariff which originate in developing countries; whereas the preference consists in the granting of exemption from customs duties; whereas preferential imports are effected up to the level of ceilings calculated by value in respect of each product on the basis of factors which are uniform for all the products; whereas in order that the preferences granted to the most competitive developing country or countries should be restricted and that a substantial share should be reserved for the least competitive, preferential imports from any one developing country in respect of a given product should not, as a general rule, exceed 50 % of the ceiling fixed for that product;

Whereas, in the offer made by the Community, the annual ceilings should normally be calculated on the basis of the total value for 1968 cif imports from the countries benefiting from this scheme, excluding those already enjoying various preferential tariff arrangements granted by the Community (basic amount), plus 5 % of the value of cif imports from the other countries and from the countries already enjoying such arrangements (additional amount); whereas such additional amount is variable and is calculated each year on the basis of the latest figures available, provided that this entails no reduction in the ceiling;

Whereas the offer made by the Community includes a clause stating that the Community drew up the offer on the assumption that all the main industrialized countries which are members of the OECD would participate in granting preferences and would make similar efforts in this direction; whereas, moreover, it is evident from the conclusions worked out in UNCTAD that this offer, while being of a temporary nature, does not constitute a binding commitment and, in particular, may be withdrawn wholly or in part at a later date; whereas this possibility may be adopted *inter alia* with a view to remedying any unfavourable situations which might arise in the ACP States following the implementation of the generalized preference scheme;

Whereas, moreover, the conference of the Heads of State or of Government of the Member States and the States acceding to the European Communities held in Paris from 19 to 21 October 1972 invited the Community institutions and the Member States progressively to adopt an overall policy of development cooperation on a world-wide scale comprising in particular the improvement of generalized preferences with the aim of achieving a steady increase in imports of manufactures from the developing countries;

Whereas tariff preferences have been applied from the second half of 1971 under the conditions set out above; whereas these preferences should continue to be applied throughout 1979; whereas, having regard to the terms of the offer concerned and to the need to improve the generalized preferences, the abovementioned basic amount refers to 1974, while the additional amount generally refers to 1976; whereas, however, the application of this method of calculation should remain compatible with the progressive nature of the preference scheme in such a way as to provide a period of adaptation for the industrial sectors affected in the Community; whereas for this purpose it would appear appropriate to limit for each product the considerable improvement resulting from the said method to a level which does not in general exceed 115 % of each of the preferential amounts open in 1978;

Whereas in practice the latest complete statistics available are those relating to the year 1976; whereas, however, for 1974, the statistics in question and

(1) Opinion delivered on 15. 12. 1978 (not yet published in the Official Journal).

(2) Opinion delivered on 29. 11. 1978 (not yet published in the Official Journal).

particularly those relating to the value of the Community's external trade are expressed in a statistical unit (EUR) which is not defined in the same way as the unit of account (u.a.) prescribed for the Common Customs Tariff or the European unit of account (EUA) applicable in respect of the Common Customs Tariff pursuant to Article 2 of Regulation (EEC) No 2779/78 (1); whereas, therefore, it is necessary to define a conversion rate between these two units; whereas one EUR unit is equivalent in practice to one European unit of account and the same value should be ascribed to the latter as to the unit of account (u.a.); whereas it seems appropriate therefore in these circumstances, and for the particular ends of the calculations required under this Regulation, to consider the statistics expressed in EUR in this Regulation as if expressed in European units of account of the Common Customs Tariff; whereas the European unit of account should remain the only unit to be used within the preference system, along with its rates for conversion into national currencies;

Whereas, in accordance with Protocol 23 to the Act of Accession (2), the generalized tariff preference scheme became fully applicable in the new Member States on 1 January 1974;

Whereas it is expedient, therefore, in respect of the products referred to in Annex A which originate in the countries and territories listed in Annex B, that the Community should allow, for each category of these products and throughout 1979, duty-free imports within the limits of the Community ceilings calculated in the manner set out above; whereas the benefit of such tariff exemption should be reserved for products originating in the countries and territories under consideration, the concept of 'originating products' being determined in accordance with the procedure laid down in Article 14 of Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods (3); whereas charges against each of these ceilings must, as a general rule, come within a Community maximum amount of 50 % in respect of the products originating in any of the abovementioned countries; whereas, however, in order to ensure that all the countries and territories in question are able to benefit from this preferential system, the Community maximum amount should, for certain products, be reduced to 20, 30 or 40 %;

Whereas, however, in the multilateral trade negotiations, in accordance with paragraph 6 of the Tokyo declaration, the Community reaffirmed that special treatment should be granted to the least developed among the developing countries whenever this is possible; whereas, therefore, charges of products originating in the least developed developing countries appearing on the list drawn up under United Nations resolution 3487 (XXX) of 12 December 1975 should not be subject to the Community ceiling or maximum amount;

Whereas the products listed in Annex A were in general previously subject to preferential Community tariff quotas;

Whereas experience in recent years has shown that this improvement in the Community preferences scheme can only be achieved if an effort is made to ensure a more balanced distribution of the advantages granted to all the beneficiary countries and territories; whereas for this reason and in order to afford each of them equal opportunity to benefit from the preferential ceilings, it seems adequate to limit to 15 % the maximum amount for each of the beneficiary countries and territories which have either reached the maximum amount for a given product during two consecutive years since 1972 or which, according to the most up-to-date statistics available, supply the Community with at least 40 % of its imports of the product in question from the beneficiary countries and territories as a whole; whereas, however, in order to avoid damaging the interests of the less favoured of these beneficiary countries and territories the 15 % limit will not be applied in the case of those which have a very low *per capita* national product, or which for a given product have charged against the preferences an amount representing at least 10 % of their deliveries to the Community of industrial manufactured products eligible for the Community preferences scheme; whereas, in addition, in order to ensure that the new maximum amounts are not less than those fixed hitherto, the abovementioned maximum amount of 15 % shall in general only apply or shall only become applicable where, in absolute value, it is higher than the level determined on the basis of the 1974 preferences;

Whereas, furthermore, for some of the products affected by the fixing of the maximum amount at 15 %, this improvement is conditional upon the introduction of measures calculated to encourage the principal suppliers benefiting from the system to ensure a balanced distribution of their deliveries throughout the Community instead of concentrating them in specific areas, or even in one single area of the Community; whereas to this end general provision should be made for the levying of the normal customs duties to be re-introduced in a Member State when preferential imports originating in a single beneficiary country or territory reach 50 % or, eventually, 40 % of the maximum amount envisaged above; whereas this measure does not interfere with the immediate re-introduction of the levying of the normal customs

(1) OJ No L 333, 30. 11. 1978, p. 5.
(2) OJ No L 73, 27. 3. 1972, p. 14.
(3) OJ No L 148, 28. 6. 1968, p. 1.

duties at Community level when preferential imports reach the Community maximum amounts; whereas, as regards the Community ceilings, there is nothing to prevent provision being made only for the possibility of the Community's re-introducing the levying of the normal customs duties when the said ceilings are reached at Community level;

Whereas, under these circumstances, these objectives may be reached by applying a method of administration based on the charging, at Community level, against the abovementioned ceilings and maximum amounts, of imports of the products concerned as and when these products are entered for home use and are accompanied by a certificate of origin; whereas this method of administration must make provision for the re-introduction of the levying of customs duties as soon as the said ceilings or maximum amounts are reached at Community level;

Whereas such method of administration calls for very close and particularly rapid cooperation between Member States and the Commission, which must, in particular, be able to observe every 10 days the extent to which charges are made against the ceilings and maximum amounts and inform Member States thereof; whereas such cooperation should be particularly close in view of the need for the Commission to be able to take appropriate measures to re-introduce the levying of customs duties either generally or individually when any of the ceilings or maximum amounts are reached;

Whereas since the Kingdom of Belgium, the Kingdom of the Netherlands and the Grand Duchy of Luxembourg are united in and represented by the Benelux Economic Union, all transactions concerning the administration of shares allocated to that economic union may be carried out by any one of its members,

HAS ADOPTED THIS REGULATION:

Article 1

1. From 1 January to 31 December 1979, the Common Customs Tariff duties on the products listed in Annex A shall be totally suspended, subject to the provisions of Articles 2 and 4 (2) of this Regulation.

2. This suspension shall be enjoyed solely by products originating in the countries and territories listed in Annex B. However, imports already enjoying exemption from customs duties under other preferential tariff arrangements granted by the Community shall not be charged against the ceilings specified in paragraph 3. For the purposes of the application of this Regulation, the concept of originating products shall be determined in accordance with the procedure laid down in Article 14 of Regulation (EEC) No 802/68.

3. Subject to the provisions of Articles 2 and 4 (2), and with the exception of certain products the value of the ceilings for which is given in Annex A, this suspension shall be granted, in respect of each category of products, within a Community ceiling which shall be expressed in European units of account and which shall be equal to the amount obtained by adding together the values of cif imports in 1974 of the products concerned to the Community from the countries and territories enjoying these arrangements, excluding those already enjoying various preferential tariff arrangements granted by the Community, and in general 5 % of the value of cif imports in 1976 from other countries and from countries and territories already enjoying such arrangements.

However, in general the ceiling resulting from the sum of this addition may in no case exceed 115 % of the ceiling fixed for the 1978 preference year.

For the particular purpose of the abovementioned calculations, all statistical data are to be considered as being expressed in European units of account of the Common Customs Tariff.

4. Subject to the provisions of Articles 2 and 4 (2), within each ceiling thus calculated, charges of products originating in any one of the countries or territories listed in Annex B should not exceed a Community maximum amount expressed as a percentage or in European units of account against each of the products in column 3 of Annex A.

5. However, in the case of the products originating in the beneficiary countries or territories indicated by one or two asterisks in column 3 of Annex A, the amount charged against the preferences in a single Member State shall be limited to 50 % or 40 %, respectively, of the maximum laid down in paragraph 4. The normal customs duties shall again be levied as soon as this level is reached, unless the Member State concerned previously notifies the Commission that it does not intend to avail itself of this limitation for all or some of the products concerned. The Commission shall inform the Member States of this fact without delay.

6. Any amendment to Annex B, in particular by the addition of new countries enjoying tariff preferences, may entail a corresponding adjustment to the Community ceilings and the maximum amounts referred to in paragraphs 3 and 4.

Article 2

1. As soon as the ceilings fixed or calculated in accordance with the provisions of Article 1 (3), which are laid down for Community imports of products

originating in all of the countries referred to in Article 1 (2), are reached at Community level, the levying of customs duties on imports of the products in question from all the countries and territories concerned may at any time be re-introduced until the end of the period referred to in Article 1 (1).

2. As soon as the maximum amounts determined in accordance with Article 1 (4) for imports into the Community of products originating in each of the countries or territories referred to in Article 1 (2) are reached at Community level for one of these countries or territories, the Commission shall without delay inform the Member States of the date on which the normal tariff must be restored in respect of the countries or territories concerned. This information shall be published in the *Official Journal of the European Communities.*

However, in the case of products originating in one or other of the countries or territories indicated by three asterisks in column 3 of Annex A, when the amounts charged against the preferences reach the Community maximum amount in one Member State, that Member State shall without delay re-introduce the levying of the normal customs duty. It shall notify the Commission, which shall inform the other Member States of this fact, at the same time fixing the earliest date on which the levying of the normal tariff must be re-introduced in these States also. This information shall be published in the *Official Journal of the European Communities.*

3. However, paragraphs 1 and 2 shall not apply to the imports in question originating in the countries listed in Annex C.

4. Without prejudice to the foregoing provisions, where the levying of the normal customs duty is re-introduced under the conditions described in Article 1 (5) the Member State concerned shall immediately notify the Commission, which shall without delay inform the other Member States.

Article 3

1. Imports of the products in question shall be charged against the Community ceilings and maximum amounts as and when the products are entered for home use, on the basis of the customs value of the said products, and provided that they are accompanied by a certificate of origin in accordance with the rules laid down in Article 1 (2).

2. Goods may be charged against a ceiling or maximum amount only if the certificate of origin referred to in paragraph 1 is submitted before the date on which the levying of duties is re-introduced.

3. The extent to which the ceilings and maximum amounts have been actually used up shall be determined at Community level and in the Member Sates on the basis of the imports charged in accordance with paragraphs 1 and 2.

Article 4

1. The Commission, in close cooperation with the Member States, shall take all necessary measures to ensure that the above provisions are applied.

2. The Commission shall issue regulations to re-introduce the levying of the normal customs duties within the context of the ceilings established in respect of all the countries and territories referred to in Article 1 (2).

Article 5

Member States shall when requested inform the Commission of imports of the products in question charged against the Community ceilings and maximum amounts laid down in Article 1 (3) and (4).

Until the levying of the normal customs duties is re-introduced the information shall cover, in particular, and automatically, the returns relating to the amounts charged against the preferences during the previous 10 days, which must be forwarded within five full days of the end of each 10-day period.

Article 6

This Regulation shall enter into force on 1 January 1979.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 29 December 1978.

For the Council

The President

H.-D. GENSCHER

ANNEX A

List of products originating in developing countries and territories, enjoying generalized tariff preferences, in respect of which duties under the Common Customs Tariff are totally suspended within the limit of Community ceilings and maximum amounts per beneficiary country or territory (a)

Order No	CCT heading No (1)	Description (2)	Level of the maximum amounts (3)
1	28.27	Lead oxides; red lead and orange lead	20 % of a ceiling of 7 833 540 EUA, reduced to 15 %, or 1 175 030 EUA for Mexico (*) (***)
2	28.56	Carbides, whether or not chemically defined: C. Of calcium	50 % of a ceiling of 788 000 EUA reduced to 195 000 EUA for Yugoslavia (*)(***)
3	31.05	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg: A. Other fertilizers: I. Containing the three fertilizing substances: nitrogen, phosphorus and potassium II. Containing the two fertilizing substances: nitrogen and phosphorus III. Containing the two fertilizing substances: nitrogen and potassium: b) Other IV. Other B. Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg	50 % of a ceiling of 4 496 730 EUA, reduced to 15 %, or 674 510 EUA for Yugoslavia (**) (***)
4	39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (for example, collodions, celluloid); vulcanized fibre: B. Other: I. Regenerated cellulose	50 % of a ceiling of 2 453 000 EUA reduced to 418 000 EUA for Yugoslavia (**) (***)
5	39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (for example, collodions, celluloid); vulcanized fibre: B. Other: II. Cellulose nitrates	50 % of a ceiling of 577 000 EUA reduced to 92 000 EUA for Yugoslavia (*) (***)

(a) Manufactured and semi-finished industrial products qualifying under the ordinary arrangements for exemption or total temporary suspension of the Common Customs Tariff duty are only token entries.

Order No	CCT heading No (1)	Description (2)	Level of the maximum amounts (3)
6	48.01 (a)	Paper and paperboard (including cellulose wadding), in rolls or sheets: C. Kraft paper and kraft board: II. Other	50 % of a ceiling of 42 136 000 EUA reduced to 15 %, or 6 320 400 EUA for Yugoslavia (**) (***)
7	67.04 (a)	Wigs, false beards, eyebrows and eye lashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	30 % of a ceiling of 35 346 000 EUA reduced to 6 147 000 EUA for South Korea (*) (***)
8	69.02 (a)	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No 69.01	50 % of a ceiling of 9 736 000 EUA reduced to 1 693 000 EUA for Yugoslavia (***)
9	69.08	Glazed setts, flags and paving, hearth and wall tiles	50 % of a ceiling of 6 526 575 EUA, reduced to 15 %, or 978 986 EUA for South Korea (***)
10	70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	50 % of a ceiling of 2 366 000 EUA reduced to 411 000 EUA for Yugoslavia (**) (***)
11	70.13	Glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	30 % of a ceiling of 5 861 000 EUA, reduced to 15 %, or 879 150 EUA for Yugoslavia (***)
12	71.16	Imitation jewellery	50 % of a ceiling of 16 082 000 EUA, reduced to 15 %, or 2 412 300 EUA for Hong Kong (**) (***)
13	73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits	50 % of a ceiling of 13 039 000 EUA, reduced to 2 289 000 EUA for Yugoslavia (*) (***)
14	74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire	50 % of a ceiling of 6 294 000 EUA reduced to 1 095 000 EUA for Yugoslavia (***)
15	79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes: A. Plates, sheets, strip and foil	50 % of a ceiling of 4 285 000 EUA, reduced to 743 000 EUA for Yugoslavia (***)

(a) Products originating in Romania and which fall within this tariff heading are also eligible for Community preferential tariff arrangements.

Order No	CCT heading No (1)	Description (2)	Level of the maximum amounts (3)
16	85.01	Electrical goods of the following descriptions: generators, motors converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors: A. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters: II. Other	40 % of a ceiling of 19 784 000 EUA, reduced to 15 %, or 2 967 600 EUA for Yugoslavia (**) (***)
17	85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No 85.09: B. Other	50 % of a ceiling of 6 703 000 EUA, reduced to 15 %, or 1 005 450 EUA for Hong Kong (**) (***)
18	85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors	20 % of a ceiling of 12 852 000 EUA, reduced to 15 %, or 1 927 800 EUA for Yugoslavia (**) (***)
19	87.14 (a)	Other vehicles (including trailers), not mechanically propelled, and parts thereof: B. Trailers and semi-trailers: II. Other	50 % of a ceiling of 13 787 000 EUA reduced to 15 %, or 2 068 050 EUA for Yugoslavia (*) (***)
20	90.05 (a)	Refracting telescopes (monocular and binocular), prismatic or not	30 % of a ceiling of 6 724 000 EUA, reduced to 15 %, or 1 008 600 EUA for South Korea (***) and Hong Kong (***)
21	92.11 (a)	Gramophones, dictating machines and other sound recorders or reproducers, including record players and tape decks, with or without sound heads; television image and sound recorders or reproducers: A. Sound recorders or reproducers	20 % of a ceiling of 26 133 187 EUA, reduced to 15 %, or 3 919 978 EUA for South Korea (***) and Hong Kong (***)
22	97.02 (a)	Dolls	20 % of a ceiling of 24 619 600 EUA, reduced to 15 %, or 3 692 940 EUA for Hong Kong (**) (***) and South Korea (**) (***)
23	97.03	Other toys; working models of a kind used for recreational purposes	20 % of a ceiling of 60 475 000 EUA, reduced to 15 %, or 9 071 250 EUA for Hong Kong (**) (***) and South Korea (**) (***)

(a) Products originating in Romania and which fall within this tariff heading are also eligible for Community preferential tariff arrangements.

Order No	CCT heading No (1)	Description (2)	Level of the maximum amounts (3)
24	97.05 (a)	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example; artificial Christmas trees, Christmas stockings, imitation Yule-logs, Nativity scenes and figures therefor)	20 % of a ceiling of 8 791 000 EUA, reduced to 15 %, or 1 318 650 EUA for Hong Kong (***)
25	98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	50 % of a ceiling of 1 249 000 EUA, reduced to 199 000 EUA for Hong Kong (***)

(a) Products originating in Romania and which fall within this tariff heading (excluding Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation Yule-logs, Nativity scenes and figures therefor), of glass) are also eligible for Community preferential tariff arrangements.

ANNEX B

List of developing countries and territories enjoying generalized tariff preferences (1)

I. INDEPENDENT COUNTRIES

660 Afghanistan (2)
208 Algeria
330 Angola
528 Argentina
453 Bahamas
640 Bahrain
666 Bangladesh (2)
469 Barbados
284 Benin (2)
675 Bhutan (2)
516 Bolivia
391 Botswana (2)
508 Brazil
676 Burma
328 Burundi (2)
302 Cameroon
306 Central African Empire (2)
244 Chad (2)
512 Chile
480 Colombia
375 Comoros
318 Congo
436 Costa Rica
448 Cuba
600 Cyprus
456 Dominican Republic
500 Ecuador
220 Egypt
428 El Salvador
310 Equatorial Guinea
334 Ethiopia (2)
815 Fiji
314 Gabon
252 Gambia (2)
276 Ghana
473 Grenada
416 Guatemala
260 Guinea (2)
257 Guinea Bissau
488 Guyana
452 Haiti (2)
424 Honduras
664 India
700 Indonesia
616 Iran
612 Iraq
272 Ivory Coast
464 Jamaica
338 Jibuti
628 Jordan
696 Kampuchea (Cambodia)
346 Kenya
636 Kuwait
684 Laos (2)
604 Lebanon
395 Lesotho (2)
268 Liberia
216 Libya
370 Madagascar
386 Malawi (2)
701 Malaysia
667 Maldives (2)
232 Mali (2)
228 Mauritania
373 Mauritius
412 Mexico
204 Morocco
366 Mozambique
803 Nauru
672 Nepal (2)
432 Nicaragua
240 Niger (2)
288 Nigeria
652 North Yemen (2)
649 Oman
662 Pakistan
440 Panama
801 Papua New Guinea
520 Paraguay
504 Peru
708 Philippines
644 Qatar
247 Republic of Cape Verde
324 Rwanda (2)
819 Samoa (2)
311 Sao Tome and Principe
632 Saudi Arabia
248 Senegal
355 Seychelles and dependencies
264 Sierra Leone
706 Singapore
812 Solomon Islands
342 Somalia (2)
728 South Korea
656 South Yemen (2)
669 Sri Lanka
224 Sudan (2)
492 Surinam
393 Swaziland
608 Syria
352 Tanzania (2)
680 Thailand
280 Togo
817 Tonga
472 Trinidad and Tobago
212 Tunisia
812 Tuvalu
350 Uganda (2)
647 United Arab Emirates
236 Upper Volta (2)
524 Uruguay
484 Venezuela
690 Vietnam
048 Yugoslavia
322 Zaire
378 Zambia

(1) The code number preceding the name of each beneficiary country or territory is that given in 'Geonomenclature 1979' (Regulation (EEC) No 2843/78 – OJ No L 339, 5. 12. 1978, p. 5).
(2) This country is also included in Annex C.

II. COUNTRIES AND TERRITORIES

dependent or administered, or for whose external relations Member States of the Community or third countries are wholly or partly responsible

808 American Oceania (1)

802 Australian Oceania (Christmas Island, Cocos (Keeling) Islands, Heard Island and McDonald Islands, Norfolk Island)

421 Belize

413 Bermuda

357 British Indian Ocean Territory

812 British Oceania

703 Brunei

463 Cayman Islands

529 Falkland Islands and dependencies

822 French Polynesia

044 Gibraltar

740 Hong Kong

743 Macao

377 Mayotte

476 Netherlands Antilles

809 New Caledonia and dependencies

814 New Zealand Oceania (Tokelau and Niue Islands; Cook Islands)

890 Polar regions (French Southern and Antarctic Territories, Australian Antarctic Territories, British Antarctic Territories)

329 St Helena and dependencies

454 Turks and Caicos Islands

457 Virgin Islands of the United States

811 Wallis and Futuna Islands

471 West Indies

Note: The above lists may be amended subsequently to take account of changes in the international status of countries or territories.

(1) American Oceania includes: Guam, American Samoa (including Swain's Island), Midway Islands, Johnston and Sand Islands, Wake Island and the Trust Territory of the Pacific Islands (the Caroline, Marianas and Marshall Islands).

ANNEX C

List of least developed developing countries to which Article 2 (1) and (2) does not apply

660 Afghanistan
666 Bangladesh
284 Benin
675 Bhutan
391 Botswana
328 Burundi
306 Central African Empire
244 Chad
334 Ethiopia
252 Gambia
260 Guinea
452 Haiti
684 Laos
395 Lesotho
386 Malawi
667 Maldives
232 Mali
672 Nepal
240 Niger
652 North Yemen
324 Rwanda
819 Samoa
342 Somalia
656 South Yemen
224 Sudan
352 Tanzania
350 Uganda
236 Upper Volta