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Report
Trade in Agricultural and Fishery Products with the EU:
A Review of the SAA Concessions

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European Union Kosovo

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Kosovo

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Report
Act nr 1.2.2: Formulation of Kosovo's interests and possible position in EFTA

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Abbreviations

AAD	Agency for Agricultural Development
ATM	Autonomous Trade Measures
CN	Combined Nomenclature
EU	European Union
HL	Hectolitres
MAFRD	Ministry of Agriculture, Forestry and Rural Development
MTI	Ministry of Trade and Industry
SAA	Stabilisation and Association Agreement
SAC	Stabilisation and Association Committee

1. Introduction

Following a series of negotiations that took place during 2013 and 2014, the European Union (EU) and Kosovo signed the Stabilisation and Association Agreement (SAA) on October 22, 2015, in Strasbourg. This agreement was subsequently adopted by the Government of Kosovo and entered into force on April 1, 2016. One of the main seven goals of this agreement is to promote harmonious economic relations and gradually develop a free trade area between the EU and Kosovo. In line with this objective, both parties committed to offering to each other trade concessions on agricultural and fishery products (Chapters 1-24 of the Combined Nomenclature).[1]

In Article 28, Article 30, and Article 31 of this agreement, the EU agreed to eradicate the customs duties and charges having equivalent effect on all agricultural and fishery products in Kosovo, except for some meat products, sugars and wine. In addition, Chapter 7 and Chapter 8 of the CN, which consist of fruit and vegetable products, are exempt from the *ad valorem* tariff only. The EU still levies specific tariffs on some products of these two chapters and reserves the right to do so for others in the future. It is noteworthy to mention that these concessions are an upgrade of those granted with the Autonomous Trade Measures (ATM) in 2000.

In Article 29, Article 30, and Article 32 of the agreement, Kosovo, likewise, agreed to abolish all the quantitative restrictions and charges having equivalent effect for 1,044 agricultural and fishery products out of 2,564. For the rest, successive tariff reductions are to be applied in a period between five to 10 years. A small number of products (14), notably milk, potatoes, wine and some others, will be subject to a fixed duty of 10 percent.[2]

Article 33 of the SAA stipulates that no later than three years after entering into force (the latest date is April 1, 2019), the Stabilisation and Association Committee (SAC) shall examine "product by product and on an orderly and appropriate reciprocal basis, the opportunities for granting each other further concessions with a view to implementing greater liberalisation of the trade in agricultural and fishery products." In order to help the Government of Kosovo to define its position in the possible negotiations, a position paper has been produced. However, it is the Government of Kosovo that needs to make its own decision whether it is politically and economically reasonable to push this process forward. Owing to the complexities of this process, none of the neighbouring countries have triggered this clause, which was also part of their SAAs.

This paper, drawing mainly on the trade data from the Kosovo Customs,[3] seeks to shed light on trade relations between Kosovo and the EU on agricultural and fishery products, and to examine the bilateral concessions on these products.[4] The document is drafted as part of an activity in the project, "Further support to the development of trade in Kosovo", which is funded by the European Union (EU), managed by the EU Office in Kosovo, and implemented by GFA Consulting Group, the Danish Patent and Trademark Office, the European Institute for Public Policy and WTI Advisors.

[1] Stabilisation and Association Agreement (2015). https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/news_corner/news/news-files/20150430_saa.pdf
[2] Ibid.
[3] Note: some user-friendly summary tables with trade data produced by the author are stored in a USB flash disc, which is submitted to the project along with this document.
[4] SAA (2015).

The review of bilateral trade data discloses that the SAA between Kosovo and the EU appears to have had a positive impact on trade in agricultural and fishery products; both exports and imports have increased considerably, and some 470 new products have been traded.

A detailed analysis of the trade patterns and concessions foreseen by the SAA reveals that the triggering of Article 33 might not produce significant improvements for Kosovo. In general, tariffs do not seem to be an issue. It is rather the supply side constraints, such as: poor quality infrastructure (lack of sanitary and phytosanitary standards); lack of proper testing and certification; poor processing facilities; unconsolidated land; and general limitations in the business environment, that seem to impede Kosovo's exports of agricultural and fishery products to the EU. Wine classified as other wine, which is subject to a quota; the EU Directive that prohibits the entrance of Kosovo's products of animal origin to the EU; and the right of the EU to levy unpredictable tariffs on products from Chapter 7 and Chapter 8, constitute some issues that could be brought to the table, if the Government of Kosovo decides to trigger Article 33. On the other hand, there are opportunities to accelerate the transitioning period of tariffs on some agricultural and fishery product, such as: roasted coffee, buttermilk, not decaffeinated coffee, tomatoes, fresh watermelons and some other products – again if the Government of Kosovo decides to trigger Article 33. This would contribute to the diversification of imports, and would, in principle, produce more competition and lower prices as a result.

The rest of this paper is organized as follows. *Section 2* provides an overview of trade in agricultural and fishery products between Kosovo and the World. *Section 3* provides a somewhat more detailed analysis on trade between Kosovo and the EU. *Section 4* analyses the concessions and tariffs that are still in place and provides some insights on some opportunities for further liberalisation. *Section 5* provides some concluding remarks.

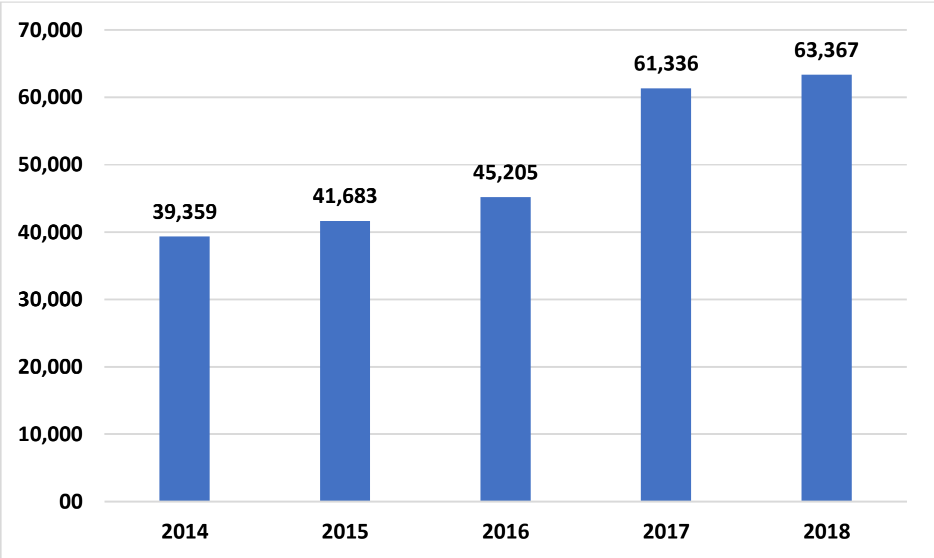
2. Trade in Agricultural and Fishery Products with the World

This section sheds light on trade relations between Kosovo and the World on agricultural and fishery products. This overview is important, as it gives a general understanding on what could be possibly traded with the EU as well.

2.1. A General Overview of Trade in Agricultural and Fishery Products

The total value of agricultural and fishery exports in 2018 amounted to EUR 63.3 million. This represents an increase of 61 percent compared to 2014. The most notable increase was recorded in the last two years. For detailed export values, see Figure 1.

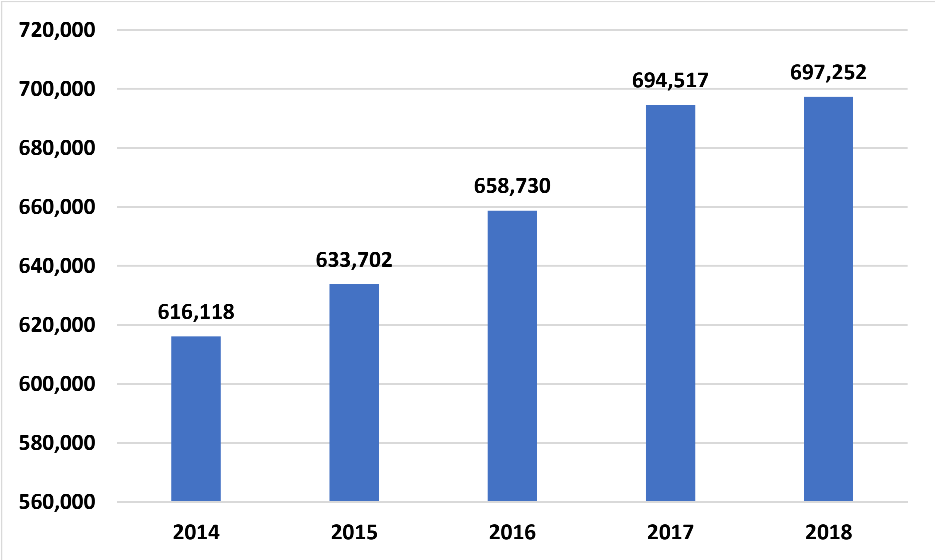
Figure 1: Kosovo's Exports of Agricultural and Fishery Products during 2014-2018 (in 000 EUR)



Source: Author's calculations based on trade data from Kosovo Customs.

The total value of agricultural and fishery imports has annually increased, from EUR 616.1 million in 2014 to EUR 697.2 million in 2018, an increase of 13 percent. A somewhat greater rise was recorded in the last two years, notably in 2017 and 2018. For more detailed information, see Figure 2.

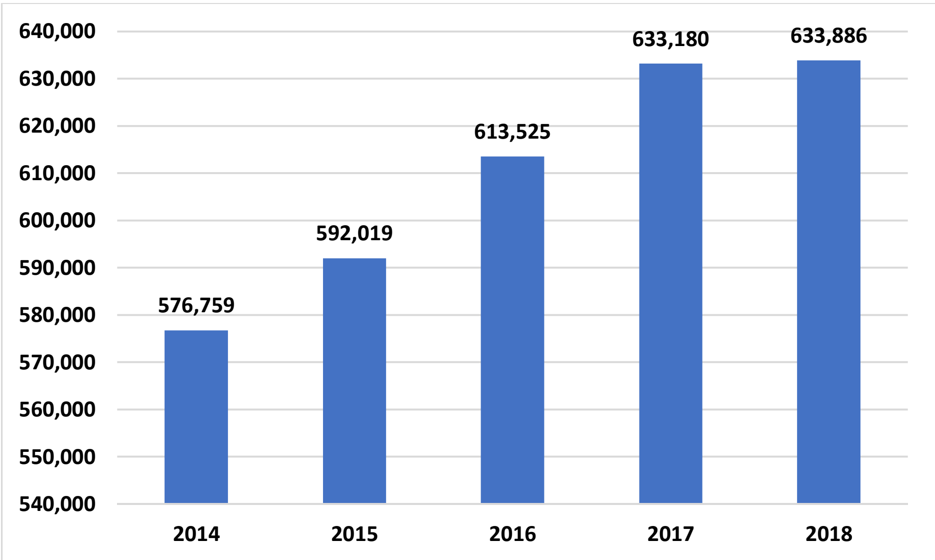
Figure 2: Kosovo's Imports of Agricultural and Fishery Products during 2014-2018 (in 000 EUR)



Source: Author's calculations based on trade data from Kosovo Customs.

Trade imbalance in agricultural and fishery products has been enormously high; this gap has been widening each year, from EUR 576.7 million in 2014 to EUR 633.8 million in 2018, a 10 percent increase. To put it differently, the value of agricultural and fishery imports in 2018 was almost ten times higher than the value of exports. For detailed values of trade imbalance, see Figure 3.

Figure 3: Trade Imbalance in Agricultural and Fishery Products during 2014-2018 (in 000 EUR)

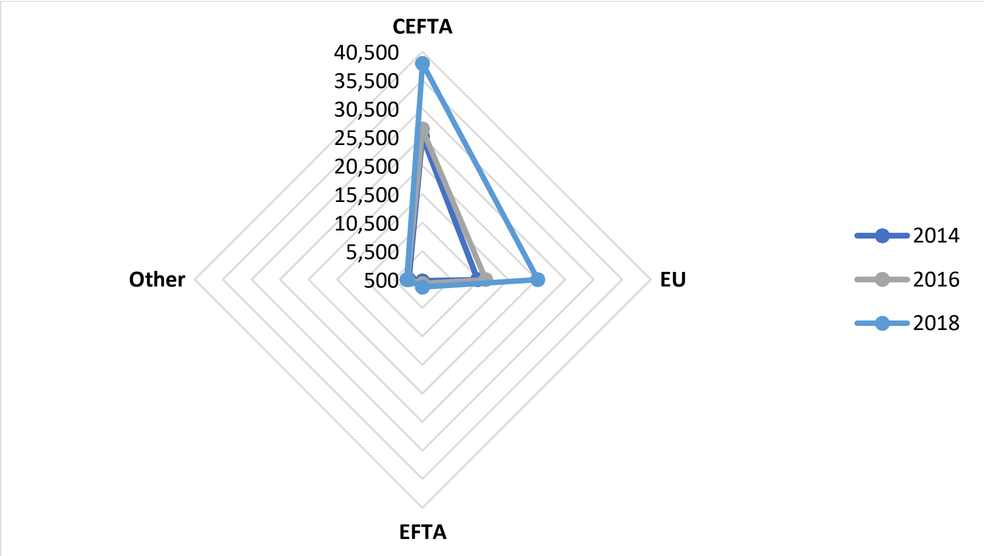


Source: Author's calculations based on trade data from Kosovo Customs.

2.2. Geographical Disaggregation of Trade in Agricultural and Fishery Products

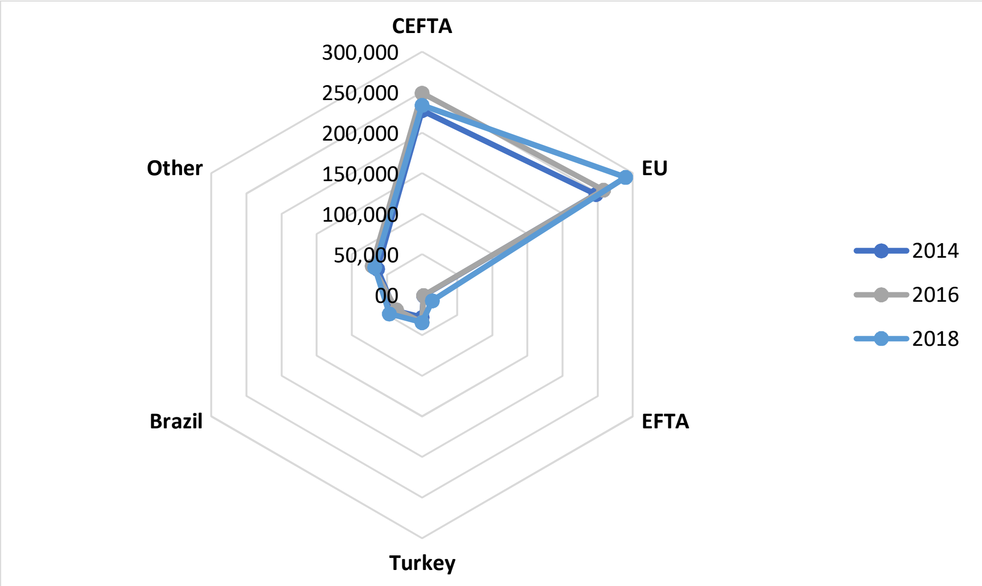
CEFTA and the EU have been the two main destinations of Kosovo's agricultural and fishery exports. The value of exports to these two destinations in 2018 stood at EUR 38.4 million and EUR 20.7 million, respectively – both accounting for 92 percent of all agricultural and fishery exports in that period. It is also CEFTA and the EU that contributed the most to the notable increase of exports of such products compared to 2016. A visual representation of geographical orientation of exports is provided in Figure 4.

Figure 4: Kosovo's Exports of Agricultural and Fishery Products during 2014-2018, by Main Destinations (in 000 EUR)



The largest share of agricultural and fishery imports came from the EU and CEFTA. The value of imports from the EU and CEFTA in 2018 amounted to EUR 289.7 million and EUR 233.7 million, respectively. Both comprised about 76 percent of all imports in that year. Brazil with EUR 46.6 million in 2018, followed by Turkey with EUR 34.0 million and EFTA with EUR 14.2 million constituted some other main import partners. Besides imports from CEFTA, which marked a decrease of around 6 percent compared to 2016, all other partners recorded an increase in imports, with the EU leading in this regard with about 13 percent. A visual representation of geographical orientation of imports is provided in Figure 5.

Figure 5: Kosovo's Imports of Agricultural and Fishery Products, by Main Import Partners (in 000 EUR)



Source: Author's calculations based on trade data from Kosovo Customs.

2.3. Disaggregation of Trade in Agricultural and Fishery Products, by Sections

A disaggregation of the trade data by the four main agricultural and fishery sections reveals that in 2018 Kosovo mostly exported products from Section IV: foodstuffs, beverages, and tobacco, EUR 38.4 million; and Section II: vegetable products, EUR 23.8 million. Products from these two sections comprised 98 percent of all exports of the agricultural and fishery products. Compared to 2014, both these sections recorded an increase; Section IV, in particular, increased significantly, by 88 percent.

The participation of Section I: live animals and animal products; and Section III: animal or vegetable fats and oils in total exports of the agricultural and fishery products was negligible – both making EUR 1.6 million or less than 2 percent in 2018. For more information on exports by sections, see Table 1.

Table 1: Kosovo's Exports of Agricultural and Fishery Products during 2014-2018, by Sections (in 000 EUR)

Sections	2014	2015	2016	2017	2018
Section I: LIVE ANIMALS AND ANIMAL PRODUCTS	309	666	775	846	724
Section II: VEGETABLE PRODUCTS	18,541	15,538	16,772	23,430	23,826
Section III: ANIMAL OR VEGETABLE FATS AND OILS	19	41	09	179	343
Section IV: FOODSTUFFS, BEVERAGES, AND TOBACCO	20,489	25,437	27,649	36,881	38,473
Grand Total	**39,359**	**41,683**	**45,205**	**61,336**	**63,367**

Source: Author's calculations based on trade data from Kosovo Customs.

The trade data broken down by agricultural and fishery sections show that in 2018 Kosovo imported EUR 385.0 million (55 percent of total imports) from Section IV: foodstuffs, beverages, and tobacco; EUR 151.7 million (22 percent) from Section II: vegetable products; EUR 132.0 million (19 percent) from Section I: live animals and animal products; and EUR 27.3 million (4 percent) from Section III: animal or vegetable fats and oils. All these sections noted an increase compared to 2014, though there have been fluctuations in the between years. For more information, see Table 2.

Table 2: Kosovo's Imports of Agricultural and Fishery Products during 2014-2018, by Sections (in 000)

Sections	2014	2015	2016	2017	2018
Section I: LIVE ANIMALS AND ANIMAL PRODUCTS	115,324	111,972	109,894	121,483	132,036
Section II: VEGETABLE PRODUCTS	133,045	143,434	147,920	148,781	151,750
Section III: ANIMAL OR VEGETABLE FATS AND OILS	24,912	25,615	27,863	28,362	27,930
Section IV: FOODSTUFFS, BEVERAGES, AND TOBACCO	342,837	352,681	373,054	395,891	385,535
Grand Total	**616,118**	**633,702**	**658,730**	**694,517**	**697,252**

Source: Author's calculations based on trade data from Kosovo Customs.

Provided that the purpose of this section was to give a general overiew on trade in agirucltural and fishery products with Kosovo and the World, no further dissagregation of sections was needed.

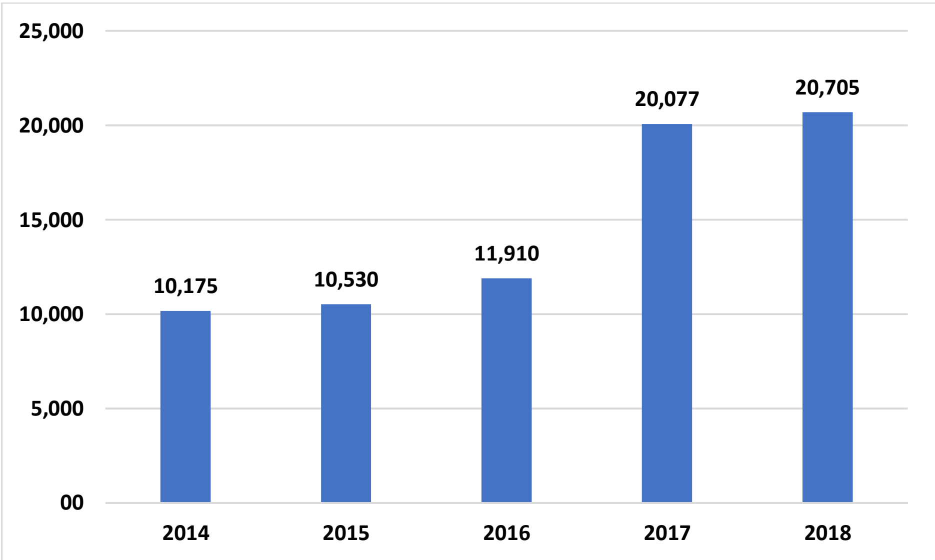
3. Trade in Agricultural and Fishery Products with the EU

This section analyses trade in agricultural and fishery products between Kosovo and the EU, starting from 2014 (two years before the SAA entered into force) until 2018 (two years after the SAA entered into force). This section intends to present the current situation, summarize the changes after the SAA came into effect, and to give some indications on areas of further liberalisation.

3.1. A General Overview of Trade in Agricultural and Fishery Products with the EU

In the last five years, exports of agricultural and fishery products to the EU recorded a continuous increase, from EUR 10.1 million in 2014 to EUR 20.7 million in 2018, an increase of about 103 percent. The biggest rise in exports (about 68 percent) occurred one year after the SAA came into effect, indicating that the agreement has had a positive effect on exports of agricultural and fishery products. For more information, see Figure 6.

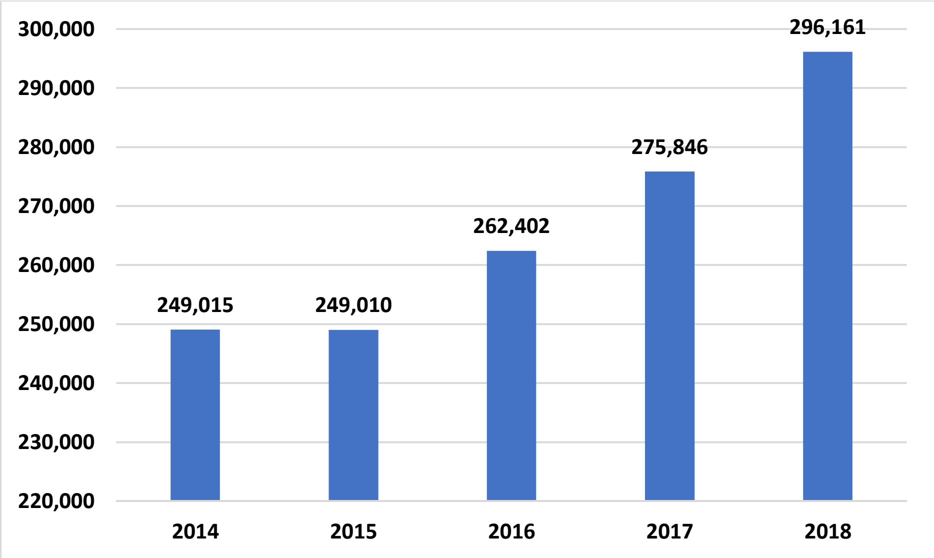
Figure 6: Kosovo's Exports of Agricultural and Fishery Products to the EU during 2014-2018 (in 000 EUR)



Source: Author's calculations based on trade data from Kosovo Customs.

Imports of agricultural and fishery products, too, marked a positive trend, increasing from EUR 249.0 million in 2014 and 2015 to EUR 296.1 million in 2018. This constitutes an increase of about 19 percent. The rise, indeed, started in the very year when the SAA entered into force. For more information, see Figure 7. A very similar trend of imports, however, has been noted with the rest of the world, too.

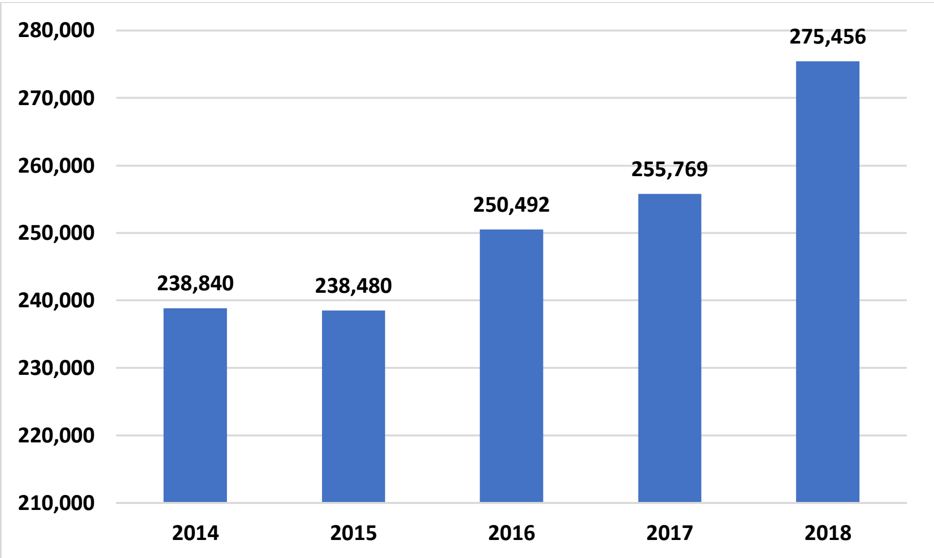
Figure 7: Kosovo's Imports of Agricultural and Fishery Products from the EU during 2014-2018 (in 000 EUR)



Source: Author's calculations based on trade data from Kosovo Customs

As export and import data already indicate, there is a huge trade imbalance between Kosovo and the EU in agricultural and fishery products. Since 2015, this imbalance has been increasing each year, reaching the highest value in 2018, EUR 275.4 million. In monetary terms, imports increased four times more than exports after the agreement came into force. For more information, see Figure 8.

Figure 8: Kosovo's Trade Imbalance in Agricultural and Fishery Products with the EU during 2014-2018 (in 000 EUR)

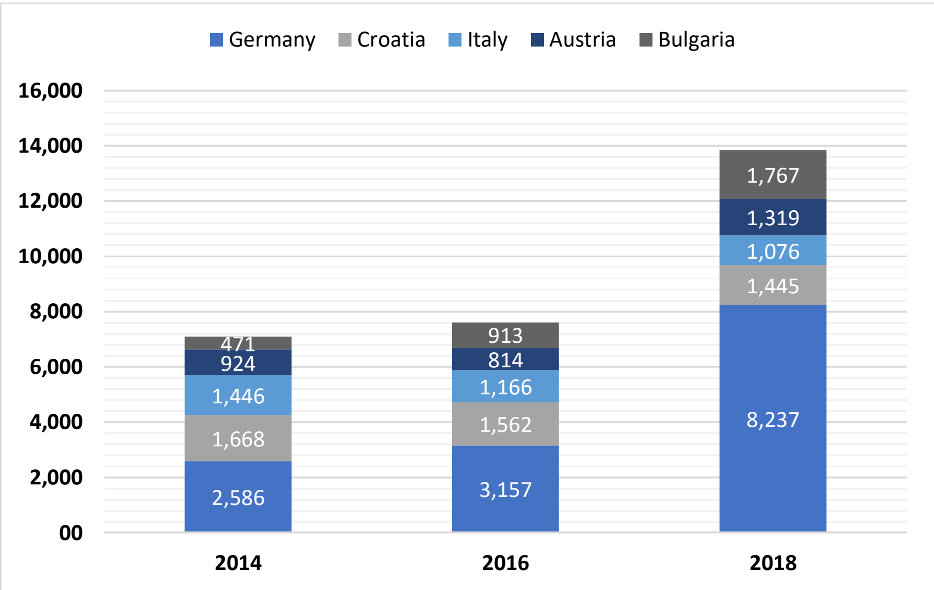


Source: Author's calculations based on trade data from Kosovo Customs.

3.2. Trade in Agricultural and Fishery Products with the EU, by Geographical Orientation

A disaggregation of the trade data by export destinations discloses that Germany, Croatia, Italy, Austria, and Bulgaria were the largest export partners of agricultural and fishery products in the last five years. In 2018, Germany topped the list of export partners with EUR 8.2 million, accompanied Bulgaria with EUR 1.7 million, Croatia with EUR 1.4 million, Austria with EUR 1.3 Million, and Italy with EUR 1.0 million – altogether constituting 68 percent of all exports. Germany alone accounted for around 40 percent of all exports. While exports to Germany, Bulgaria, and Austria recorded an increase in comparison to 2014, exports to Croatia and Italy noted a slight decrease. For more information, see Figure 9.

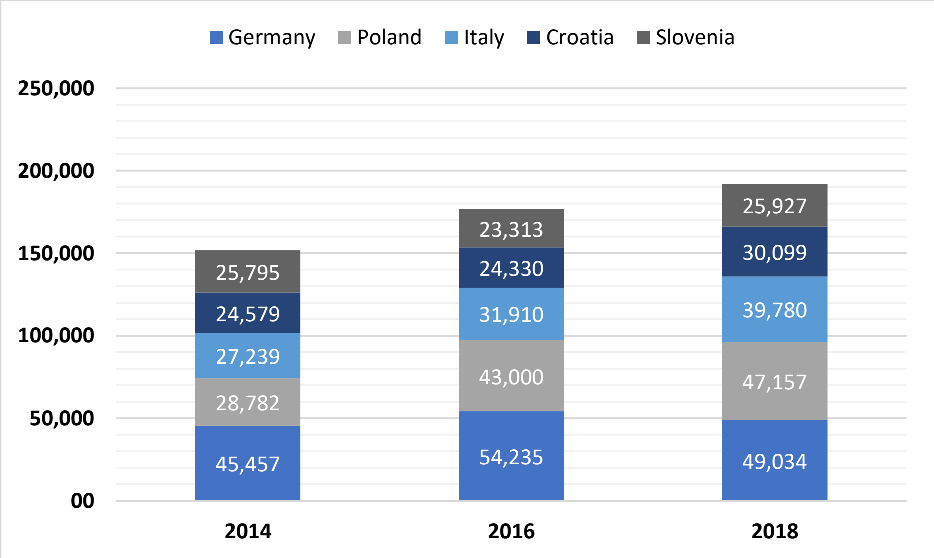
Figure 9: Kosovo's Exports to the EU during 2014-2018, by Export Destinations (in 000 EUR)



Source: Author's calculations based on trade data from Kosovo Customs.

The data on Kosovo's imports of agricultural and fishery products from the EU, on the other hand, show that Germany, Poland, Italy, Croatia, and Slovenia have been the top five import partners in the past five years. In 2018, Germany and Poland were the two leading import partners for such products with EUR 49.0 million and EUR 47.1 million, respectively; followed by Italy with EUR 39.7 million, Croatia with EUR 30.0 million, and Slovenia with EUR 25.9 million, comprising about 65 percent of all imports. Compared to 2014, imports of agricultural and fishery products from all these countries noted an increase, although there were ups and downs in the between years, like in the case of Germany. For more information, see Figure 10.

Figure 10: Kosovo's Imports from the EU during 2014-2018, by Main Import Partners (in 000 EUR)



Source: Author's calculations based on trade data from Kosovo Customs.

3.3. Trade in Agricultural and Fishery Products with the EU, by Sections

Table 3 depicts the exports of agricultural and fishery products to the EU, disaggregated by sections. It reveals that in 2018 almost 100 percent of Kosovo's exports to the EU were comprised of products listed under Section II: vegetable products, with EUR 12.3 million; and Section IV: food stuffs, beverages, and spirits, with EUR 8.3 million. Compared to 2014, the value of exports from these two sections increased by 131 percent and 73 percent, respectively. A very negligible amount, EUR 4.0 thousand, was made of products from Section III: animal or vegetable fats and oils; and nothing was exported from section I: live animals and animal products. Although the SAA applies a zero tariff to the vast majority of products from Section I, there is a Directive (EU) No 206/2010[5] that prohibits products of animal origin to enter the EU. To put things in perspective, Kosovo has exported a small share of products of animal origin to other countries in the world, suggesting that the country has been facing supply side constraints. For more information, see Table 3.

Table 3: Kosovo's Exports of Agricultural and Fishery Products to the EU during 2014-2018, by Sections (in 000 EUR)

Sections	2014	2015	2016	2017	2018
Section I: LIVE ANIMALS AND ANIMAL PRODUCTS	0,000	0,000	0,000	0,000	0,000
Section II: VEGETABLE PRODUCTS	5,348	4,569	4,699	10,195	12,334
Section III: ANIMAL OR VEGETABLE FATS AND OILS	0,000	0,000	0,007	0,003	0,004
Section IV: FOODSTUFFS, BEVERAGES, AND SPIRITS	4,826	5,961	7,204	9,878	8,367
Grand Total	**10,175**	**10,530**	**11,910**	**20,077**	**20,705**

Source: Author's calculations based on trade data from Kosovo Customs.

[5] EU) No 206/2010 https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex percent3A32010R0206

3.4. Trade in Agricultural and Fishery Products with the EU, by Chapters

A further analysis at chapter level of the CN shows that in 2018 edible fruit and nuts (Chapters 8), with EUR 5.5 million; beverages, spirits and vinegar (Chapter 22), with EUR 4.9 million; edible vegetables and certain roots and tubers (Chapter 7), with EUR 3.0 million; preparations of vegetables, fruit, nuts or other parts of plants (Chapter 20) and oil seeds and oleaginous fruits (Chapter 12), with EUR 2.1 million each, constituted around 87 percent of all exports of agricultural and fishery products. All the aforementioned chapters experienced an increase in comparison to 2014. The most notable increase was recorded by edible fruit and nuts (Chapter 8), about 361 percent. For more information, see Table 4.

Table 4: Kosovo's Exports of Agricultural and Fishery Products to the EU during 2014-2018, by Chapters (in 000 EUR)

Chapters	2014	2015	2016	2017	2018
01:Live Animals	0,000	0,000	0,000	0,000	0,000
02:Meat and edible meat offal	0,000	0,000	0,000	0,000	0,000
03: Fish and crustaceans, molluscs and other aquatic invertebrates	0,000	0,000	0,000	0,000	0,000
04: Dairy produce; birds; eggs; natural honey	0,000	0,000	0,000	0,000	0,000
05: Products of animal origin, not elsewhere specified or included	0,000	0,000	0,000	0,000	0,000
06: Live trees and other plants	0,012	0,005	0,045	0,057	0,078
07: Edible vegetables and certain roots and tubers	**1,888**	**0,851**	**1,970**	**2,224**	**3,084**
08: Edible fruit and nuts	**1,209**	**1,580**	**1,074**	**5,648**	**5,580**
09: Coffee, tea, mat and spices	0,924	0,901	0,301	0,791	1,301
10: Cereals	0,095	0,001	0,003	0,020	0,102
11: Products of the milling industry	0,016	0,016	0,028	0,020	0,030
12: Oil seeds and oleaginous fruits	**1,204**	**1,215**	**1,269**	**1,435**	**2,158**
13: Lac; gums, resins and other vegetable saps and extracts	0,000	0,000	0,000	0,000	0,000
14: Vegetable plaiting materials	0,000	0,000	0,008	0,000	0,001
15: Animal or vegetable fats and oils	0,000	0,000	0,000	0,000	0,000
16: Preparations of meat, of fish or of crustacean	0,000	0,000	0,001	0,000	0,000
17: Sugars and sugar confectionery	0,039	0,070	0,079	0,094	0,148
18: Cocoa and cocoa preparations	0,242	0,269	0,249	0,230	0,300
19: Preparations of cereals, flour, starch or milk	0,618	0,965	0,776	0,872	0,619
20: Preparations of vegetables, fruit, nuts or other parts of plants	**0,520**	**0,823**	**2,007**	**3,847**	**2,175**
21: Miscellaneous edible preparations	0,032	0,068	0,097	0,035	0,127
22: Beverages, spirits and vinegar	**3,374**	**3,766**	**3,996**	**4,799**	**4,997**
23: Residues and waste from the food industries	0,000	0,000	0,000	0,000	0,000
24: Tobacco and manufactured tobacco substitutes	0,000	0,000	0,000	0,000	0,000
Grand Total	**10,175**	**10,530**	**11,910**	**20,077**	**20,705**

Source: Author's calculations based on trade data from Kosovo Customs.

3.5. Trade in Agricultural and Fishery Products with the EU, by Products (8 Digits)

Table 5 depicts the 15 most exported agricultural and fishery products over the past five years, broken down by eight-digit CN. Waters, incl. mineral and aerated, with added sugar (CN:22021000), with EUR 2.6 million; ephedra plants and parts thereof (CN:12115000), with EUR 1.8 million; dried mushrooms and truffles (CN:07123900), with EUR 1.5 million; fresh raspberries (CN:08102010), and fresh blackberries, mulberries and loganberries (CN: 08102090), with EUR 1.1 million each; topped the list of most exported agricultural and fishery products in 2018, accounting altogether for 40 percent of all exports. What is interesting is that back in 2014, two out of these products, namely dried mushrooms (CN:07123900) and truffles and fresh raspberries (CN:08102010), were not exported at all. The rest marked a notable increase compared to that period. The export trend of fresh raspberries (CN:08102010) is mostly attributable to the heavy support (in the form of grants) provided by the Ministry of Agriculture, Forestry, and Rural Development, notably Agency for Agricultural Development (AAD). Sweet peppers prepared or preserved by vinegar (CN: 20019070) is another category that noted a high value of exports relative to others when taking the aggregate of the last five years, though it experienced a drop in 2018.

Among these products, besides wines produced in EU, in containers holding <= 2 l (CN:22042178), which together with other wines is subject to a quota of 4 million litres, all other products listed in Table 5 are exempt from tariffs or other equivalent charges. That said, fluctuations in the exports of some products after the SAA, occurred due to reasons unrelated to tariffs. In principle, there is nothing unusual to expect small oscillations at such small amounts of exports.

Table 5: Kosovo's Exports of Agricultural and Fishery Products to the EU during 2014-2108, by 8-digits of CN (in 000 EUR)

Commodity (8 Digits)	Tariffs	2014	2015	2016	2017	2018
22021000:Waters, incl. mineral and aerated, with added sugar	No	0,186	0,281	0,446	2,195	2,643
12115000:Ephedra plants and parts thereof	No	0,000	0,000	0,000	1,293	1,897
07123900:Dried mushrooms and truffles	No	0,367	0,096	0,930	1,255	1,560
08102010:Fresh raspberries	No	0,000	0,362	0,147	1,286	1,132
08102090:Fresh blackberries, mulberries and loganberries	No	0,012	0,106	0,236	0,958	1,111
20019070:Sweet peppers, prepared or preserved by vinegar or acetic acid	No	0,225	0,279	1,230	1,920	0,965
08112031:Raspberries, uncooked or cooked by steaming or boiling in water	No	0,037	0,018	0,012	0,520	0,897
08112090:Loganberries, uncooked or cooked by steaming or boiling in water	No	0,000	0,211	0,131	1,595	0,733
09012100:Roasted coffee (excl. decaffeinated)	No	0,225	0,557	0,173	0,493	0,672
08134095:Dried fruit, edible	No	0,035	0,178	0,196	0,188	0,590
07096010:Fresh or chilled sweet peppers	No	0,155	0,208	0,271	0,275	0,451
08104090:Fresh fruits of genus Vaccinium	No	0,608	0,350	0,093	0,231	0,382
07095990:Fresh or chilled edible mushrooms	No	1,154	0,194	0,447	0,434	0,378
22042178:Wines produced in EU, in containers holding <= 2 l	Yes	0,604	0,694	0,671	0,450	0,375
22011011:Mineral waters, natural, not containing added sugar	No	0,320	0,364	0,500	0,741	0,357

Source: Author's calculations based on trade data from Kosovo Customs; SSA.

Table 6 reveals the imports of agricultural and fishery products in the last five years, disaggregated by CN sections. In 2018, products from Section IV: foodstuffs, beverages, and spirits, comprised the majority (62 percent) of imports, with EUR 185.0 million, followed by Section I: live animals and animal products, with EUR 62.3 million (21 percent); and Section II: vegetable products, with EUR 41.4 million (14 percent); Section III: animal or vegetable fats and oils made up a much smaller amount compared to other sections, EUR 7.3 million (2 percent). All these sections experienced a rise in comparison to 2014. The rise in Section IV was continuous, which is not the case in other sections, which experienced small declines in 2015.

Table 6: Kosovo's Imports of Agricultural and Fishery Products from the EU during 2014-2018, by Sections (in 000 EUR)

Sections	2014	2015	2016	2017	2018
Section I: LIVE ANIMALS AND ANIMAL PRODUCTS	49,980	49,268	51,731	55,922	62,342
Section II: VEGETABLE PRODUCTS	30,620	30,209	34,906	36,289	41,462
Section III: ANIMAL OR VEGETABLE FATS AND OILS	6,130	4,985	5,845	5,610	7,323
Section IV: FOODSTUFFS, BEVERAGES, AND SPIRITS	162,284	164,547	169,919	178,025	185,034
Grand Total	**249,015**	**249,010**	**262,402**	**275,846**	**296,161**

A disaggregation of the import data by chapters shows that in 2018 miscellaneous edible preparations (Chapter 21), with EUR 42.0 million; tobacco and manufactured substitutes (Chapter 24), with EUR 41.7 million; dairy produce, birds, eggs, natural honey (Chapter 4), with 34.8 million EUR; beverages, spirits and vinegar (Chapter 22), with EUR 24.0 million; preparations of cereals, flour, starch or milk (Chapter 19), with EUR 21.4 million, constituted 61 percent of all imports of agricultural and fishery products. Of these chapters, except for tobacco and manufactured substitutes (Chapter 24) which noted a steady decline over years, all others noted an increase compared to 2014, though some of them with small declines either in 2015 or in 2016. The decreasing trend of tobacco imports is caused by the continuous excise rate raises, which apparently have had an effect on Kosovo's demand.[6] For more information, see Table 7.

Table 7: Kosovo's Imports of Agricultural and Fishery Products from the EU during 2014-2018, by Chapters (in 000 EUR)

Chapters	2014	2015	2016	2017	2018
01:Live Animals	6,888	5,784	4,664	3,329	9,136
02:Meat and edible meat offal	**15,209**	**17,272**	**16,791**	**19,967**	**17,765**
03: Fish and crustaceans, molluscs and other aquatic invertebrates	0,212	0,177	0,082	0,209	0,554
04: Dairy produce; birds; eggs; natural honey	**27,608**	**25,999**	**30,053**	**32,187**	**34,808**
05: Products of animal origin, not elsewhere specified or included	0,063	0,037	0,141	0,229	0,080
06: Live trees and other plants	1,751	3,178	3,723	3,035	3,194
07: Edible vegetables and certain roots and tubers	5,036	4,862	5,242	5,222	5,270
08: Edible fruit and nuts	7,853	6,671	8,544	9,136	9,295
09: Coffee, tea, mat and spices	5,333	5,609	6,346	6,869	7,666
10: Cereals	4,791	4,576	4,818	4,855	7,983
11: Products of the milling industry	3,699	2,950	3,447	3,965	4,372
12: Oil seeds and oleaginous fruits	1,942	2,210	2,514	2,898	3,213
13: Lac; gums, resins and other vegetable saps and extracts	0,215	0,154	0,271	0,309	0,469
14: Vegetable plaiting materials	0,000	0,000	0,001	0,000	0,000
15: Animal or vegetable fats and oils	6,130	4,985	5,845	5,610	7,323
16: Preparations of meat, of fish or of crustacean	11,476	12,062	11,811	12,587	12,942
17: Sugars and sugar confectionery	2,039	2,303	5,112	4,630	9,887
18: Cocoa and cocoa preparations	9,935	11,274	12,797	14,441	15,310
19: Preparations of cereals, flour, starch or milk	**17,351**	**19,533**	**22,601**	**25,736**	**21,462**
20: Preparations of vegetables, fruit, nuts or other parts of plants	8,850	9,884	10,375	11,573	12,442
21: Miscellaneous edible preparations	**31,353**	**33,144**	**35,062**	**37,380**	**42,040**
22: Beverages, spirits and vinegar	**21,560**	**19,768**	**18,975**	**20,619**	**24,036**
23: Residues and waste from the food industries	3,966	4,808	4,085	3,662	5,123
24: Tobacco and manufactured tobacco substitutes	**55,753**	**51,772**	**49,101**	**47,397**	**41,792**
Grand Total	**249,015**	**249,010**	**262,402**	**275,846**	**296,161**

Source: Author's calculations based on trade data from Kosovo Customs.

Table 8 depicts the 15 most imported agricultural and fishery products at eight-digit level of CN over the last five years. In 2018, all these products contributed with 44 percent in overall agricultural and fishery imports. Cigarettes, containing tobacco (CN: 24022090) with EUR 41.4 million; food preparations, not containing milkfats (CN: 21069092), with EUR 16.6 million; food preparations, containing milkfats (CN: 21069098), with EUR 11.1 million; waters, incl. mineral and aerated, with added sugar (CN: 22021000), with EUR 8.8 million; and milk and cream (CN: 04012091), with EUR 8.1 million, topped the list of agricultural and fishery imports. Of all these 15 import products, 12 recorded an increase compared to 2014. The products that marked a decline were cigarettes, containing tobacco (24022090); water incl.

[6] https://www.institutigap.org/documents/53812_EXCISE%20ON%20TOBACCO.pdf

mineral and aerated, with added sugar (CN: 22021000); and soups and broths and preparations thereof (CN: 21041000). While reasons for the decline of cigarettes, containing tobacco (24022090) were cited earlier, the most probable reason for the decline of water incl. mineral and aerated, with added sugar (CN: 22021000) is associated with the consolidation of domestic producers. Note that this product is the most exported agricultural and fishery product by Kosovo to the EU (see Table 5). Reasons for the decline of soups and broths and preparations thereof (CN: 21041000), on the other hand, are not known. Of all these 15 products, only one has a fixed tariff imposed, while the other four have tariffs which are to be gradually reduced in a timeframe of five to seven years. Concessions in the form of shortening the tariff reduction period could be considered for the latter four, if the Government of Kosovo decides to trigger Article 33.

Table 8: Kosovo's Imports of Agricultural and Fishery Products from the EU during 2014-2108, by 8-digits of CN (in 000 EUR)

No.	Commodity (8 Digits)	Tariffs	2014	2015	2016	2017	2018
1	24022090:Cigarettes, containing tobacco	**No**	55,742	51,630	49,022	47,344	41,704
2	21069092:Food preparations, n.e.s., not containing milkfats	**No**	13,006	13,587	13,521	14,391	16,601
3	21069098:Food preparations, n.e.s., containing, by weight, >= 1,5% milkfat	**No**	5,071	7,333	9,983	10,293	11,164
4	22021000:Waters, incl. mineral and aerated, with added sugar	**No**	10,411	7,378	7,009	7,278	8,820
5	04012091:Milk and cream of a fat content by weight of > 3%	**Yes (10%)**	7,447	7,661	7,782	7,711	8,155
6	16010099:Sausages and similar products of meat	**No**	6,316	6,506	6,175	6,974	7,242
7	09012100:Roasted coffee (excl. decaffeinated)	**Yes (10%, 7 Year Reduction Plan)**	4,491	4,702	5,739	6,116	6,953
8	21041000:Soups and broths and preparations therefor	**No**	4,354	4,106	3,630	3,876	3,810
9	04069023:Edam (excl. grated or powdered and for processing)	**No**	2,321	2,215	3,465	4,716	5,277
10	18063100:Chocolate and other preparations containing cocoa	**No**	2,691	3,155	3,532	3,916	4,184
11	04039059:Buttermilk, curdled milk and cream	**Yes (10%, 7 Year Reduction Plan)**	2,549	2,235	3,494	3,815	4,118
12	18063210:Chocolate and other preparations containing cocoa	**No**	2,870	3,174	2,946	3,480	3,246
13	19021910:Uncooked pasta, not stuffed or otherwise prepared	**No**	2,677	2,878	3,060	3,472	3,426
14	02071460:Frozen legs and cuts thereof of fowls of the species Gallus domesticus	**Yes (10%, 7 Year Reduction Plan)**	1,091	1,769	2,497	5,523	4,312
15	02012030:Unseparated or separated forequarters of bovine animals	**Yes (10%, 5 Year Reduction Plan)**	2,468	3,099	3,795	3,018	2,519

Source: Author's calculations based on trade data from Kosovo Customs; SAA.

3.6. New Agricultural and Fishery Products Traded after the SAA

After the SAA came into effect, 104 new agricultural and fishery products have been exported to the EU, indicating that this agreement contributed to the diversification of export portfolio; 51 were from Section IV: foodstuffs, beverages and spirits; 50 from Section II: vegetable products; and only 3 from Section III: animal or vegetable fats and oils. In monetary terms, new products from Section II amounted to EUR 4.4

million (54 percent); those from Section IV stood at EUR 3.8 million (see Table 9). The overall sum of exports of new products was EUR 8.2 million – which is 40 percent of all exports of agricultural and fishery products in 2018.

Table 9: New Products Exported to the EU after the SAA

Sections	N.	Value (in 000 EUR)	%
Section I: LIVE ANIMALS AND ANIMAL PRODUCTS	-	0,000	0%
Section II: VEGETABLE PRODUCTS	50	4,460	54%
Section III: ANIMAL OR VEGETABLE FATS AND OILS	3	0,013	0%
Section IV: PREPARED FOODSTUFFS, BEVERAGES, AND SPIRITS	51	3,818	46%
Total of New Exports	**104**	**8,291**	**100%**

Source: Author's calculations based on trade data from Kosovo Customs.

On the other hand, around three times more new products have been imported from the EU than exported – 366 in total. To be more concrete, 144 new products were imported from Section IV: foodstuffs, beverages and spirits; 104 from Section I: live animals and animal products; 95 from Section II: vegetable products; and 23 from Section III: animal or vegetable fats and oils. As far as their monetary value is concerned, new products from Section IV amounted to EUR 13.9 million (54 percent); those from Section II stood at EUR 9.0 million (35 percent). Other two sections have smaller amounts: Section I, 1.8 EUR million (7 percent); and Section III, EUR 0.9 million (4 percent). The overall sum of exports of new products was EUR 25.7 million (see Table 10).

Table 10: New Products Imported from the EU after the SAA

Sections	N.	Value (in 000 EUR)	%
Section I: LIVE ANIMALS AND ANIMAL PRODUCTS	104	1,815	7%
Section II: VEGETABLE PRODUCTS	95	9,028	35%
Section III: ANIMAL OR VEGETABLE FATS AND OILS	23	0,996	4%
Section IV: PREPARED FOODSTUFFS, BEVERAGES, AND SPIRITS	144	13,921	54%
Total of New Imports	**366**	**25,760**	**100%**

Source: Author's calculations based on trade data from the Kosovo Custom.

4. Concessions and Existing Tariffs

With the SAA, both the EU and Kosovo made commitments to liberalise trade in agricultural and fishery products. The EU, indeed, upgraded the so-called Autonomous Trade Measures (ATM), which granted duty-free access to the majority (about 90 percent) of products to the EU. Kosovo, too, had some 164 products, which have been exempted from customs duties with the *Law on Goods Exempt from Custom Tax and Goods with Zero Rate of the Custom Tax*,[7] which was adopted before the SAA came into force.

Despite the commitments of both parties to eradicate the customs duties and charges having equivalent effect on trade in agricultural and fishery sections, there are still products that are protected by import tariffs. The EU still levies various forms of import tariffs to Kosovo on some live animal/meat products, including baby beef; sugars; and wine. Additionally, Chapter 7 and Chapter 8 of the CN, which consist of fruit and vegetable products, are exempt from the *ad valorem* tariff only. The EU still applies specific tariffs on some products of these two chapters and reserves the right to do so for others in the future – thus affecting the predictability of exporters and as such their propensity to export. A cross-country analysis shows that the same category of products has been protected by the EU in agreements with other neighbouring countries. A detailed list of the EU tariffs imposed to Kosovo is provided in *Annex Ia* and *Annex Ib*.

Kosovo, on the other hand, mainly imposes tariffs which are to be successively reduced in a timeframe from five to 10 years. Products, such as: coffee and coffee products; fruit juices; jams and marmalade; flour; meat and poultry; and cheese, are subject to these transitioning tariffs. The base against which the tariff reductions is 10 percent. This is the basic duty applied in Kosovo on December 31, 2013. What is more, 14 other agricultural products, such as: milk, yogurt, unprocessed potatoes, apple, and wine, and some others, will be always subject to the basic duty of 10 percent, unless they are renegotiated. For more detailed information on Kosovo's tariffs to the EU, see *Annex IIIa, IIIb, IIIc, IIId, Annex V*, and *Protocol II* of the SAA document.

An analysis of concessions and the existing tariffs levied by the EU on imports of agricultural and fishery products originating from Kosovo reveals that EUR 19.1 million or 92 percent of all Kosovo exports to the EU in 2018 were tariff-free. This was expected, considering that with the SAA the overwhelming majority of products are exempt from customs charges. Besides wine (other wine, in particular) which noted relatively high exports in 2018, and three other vegetable products which recorded very small exports, the rest (more than 100 agricultural and fishery products at eight-digit level), which are subject to EU tariffs, have not recorded any exports to the EU. Tariffs, nonetheless, do not seem to be much of an issue, because there were no exports of such products (or very small amounts) to the rest of the world either. For more information, see Table 11.

[7] https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=8987

Table 11: Kosovo's Agricultural and Fishery Exports to the EU, by Tariffs (in 000 EUR)

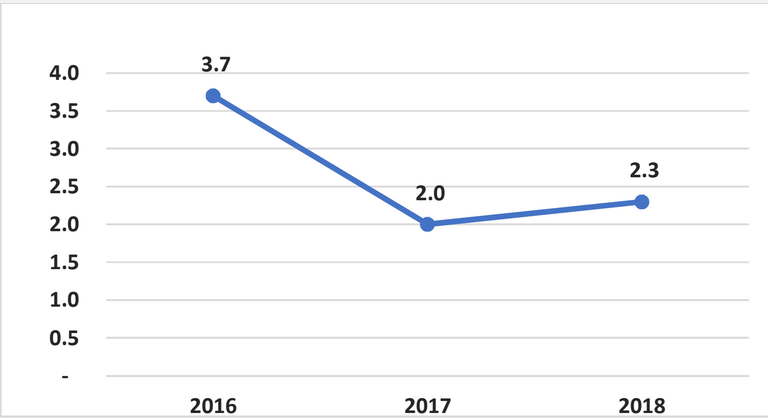
Exports, by Tariffs	2018 (in 000 EUR)
Tariffs Conditioned on Product Price	**0,099**
0702:TOMATOES, FRESH OR CHILLED	0,049
0808:Apples, pears and quinces, fresh	0,050
Specific Tariffs	**0,082**
0712:Dried vegetables	0,082
Quota	**1,363**
2204:Wine of fresh grapes	1,363 (2.3 mil. litres)
Zero Tariff	**19,161**
Grand Total	**20,705**

Source: Author's calculations based on trade data from Kosovo Customs; SAA.

Box 1: Export of Wine

Exports of wine classified as other wine (CN:220421 and 220429), which is subject to an overall quota of 4 million litres (40 thousand hl), stood at 2.3 million litres (2.3 thousand hl) in 2018, meaning that only 55 percent of the quota was utilised. On the other hand, exports of wine classified as sparkling wine (CN:220410), which is subject to a quota of 1 million litres (10 thousand hl), were insignificant vis-a-vi other wines, amounting to only 4.2 thousand litres, a utilisation rate of 0.4 percent. Knowing the comparative advantage of the wine sector, a special meeting was organized with business representatives. They commonly claimed that their plan is to invest in expanding exports of wine classified as other wines (CN:220421 and 220429) and therefore a higher quota would be needed, from 6-8 million litres. The trade data, on the other hand, disclose that the exports such wines have declined compared to 2015 (see Figure 11), putting at question the capacity of local producers to utilise the quota. Nonetheless, provided that there are not many opportunities for further concessions to be requested, raising the quota for this category of wine is one concession that could be considered, if the Government of Kosovo decides to trigger Article 33.

Figure 11: Exports of wine classified as other wine (in 000,000 Litres)



In addition, Table 12 shows a list of products highly exported to the rest of the World, but in very small amounts to the EU. None of them, however, is subject to tariffs levied by the EU. There are products, such as, potatoes, fresh or chilled (CN: 07019090), which have been exported 153,349 times more to the rest of the World than to the EU. This low export activity is most likely attributable to non-tariff measures, such as: poor quality infrastructure (lack of sanitary and phytosanitary standards); lack of proper testing and certification; poor processing facilities; unconsolidated land; and general limitations in the business environment and other similar obstacles.

Table 12: Difference between Kosovo's Exports to the Rest of the World and to the EU (in 000 EUR and Ratios)

Commodity (8 Digits)	Tariffs	EU (2014-2018)	Rest of the World (2014-2018)	Rest of the World/EU
22021000:Waters, incl. mineral and aerated, with added sugar	**No**	5,751	26,787	5
22030001:Beer made from malt, in bottles holding <= 10 l	**No**	0,354	23,377	66
11010011:Durum wheat flour	**No**	0,031	12,747	409
09012100:Roasted coffee (excl. decaffeinated)	**No**	2,119	10,256	5
18063100:Chocolate and other preparations containing cocoa	**No**	1,173	9,570	8
11010015:Flour of common wheat and spelt	**No**	0,007	8,636	1,326
07019090:Potatoes, fresh or chilled	**No**	0,000	8,281	153,349
22029010:Non-alcoholic beverages, not containing milk	**No**	1,837	5,677	3

Source: Author's calculations based on trade data from Kosovo Customs; SAA.

Table 13 analyses Kosovo's imports of agricultural and fishery products from the EU, both those that have been granted tariff-free access and those that are prone to tariffs. Imports with zero-tariff rate amounted to EUR 224.4 million EUR in 2018, comprising 76 percent of all imports. Products subject to type I and II tariff stood a EUR 27.0 million and EUR 30.0 million, respectively, both constituting 19 percent of all exports; the rest, EUR 14.5 million (5 percent) is comprised of products that were subject to type III and IV tariffs. Tariff reductions seem to have had an impact on imports. Type I and II, having the shortest reduction time, were followed by significant increases of imports, 58 percent and 32 percent, respectively.

Table 13: Kosovo's Imports of Agricultural and Fishery Products, by Tariffs (in 000 EUR and %)

Imports, by Tariffs	2015	2018	Change (%)
Zero Tariff Rate	195,834	224,465	15%
Type I: Succesive Tariff Reduction, 5 years	17,106	27,080	58%
Type II: Succesive Tariff Reduction, 7 years	22,768	30,022	32%
Type III: Succesive Tariff Reduction, 8 years	3,247	3,418	5%
Type IV: 10% Basic Duty	10,054	11,175	11%
Grand Total	**249,010**	**296,161**	**19%**

Source: Author's calculations based on trade data from Kosovo Customs; SAA.

Table 14 shows a list of products imported in relatively large amounts from countries other than the EU. Note that only those that have import tariffs have been selected. Under the condition that imports of such products do not hinder the development of domestic producers, an acceleration of the tariff transitioning period could be considered – certainly if the Government decides to trigger Article 33. This would contribute to the diversification of imports, which in turn would reduce the dependency on very limited supply countries, foster competition and drive prices down as a result.

Table 14: Difference between Kosovo's Imports from the Rest of the World and to the EU (in 000 EUR and Ratios)

Commodity (8-Digits)	Tariffs	EU (2014-2018)	Rest of the World (2014-2018)	Rest of the World/EU
09011100:Coffee	***Successive Tariff Reduction, 7 Years***	0,020	55,756	2,726
02071450:Frozen breasts and cuts thereof	***Successive Tariff Reduction, 7 Years***	0,849	36,877	43
07020000:Tomatoes, fresh or chilled	***Successive Tariff Reduction, 10 Years***	0,404	27,195	67
16023230:Prepared or preserved meat	***Successive Tariff Reduction, 7 Years***	3,045	20,778	7
16023929:Cooked, prepared or preserved meat or meat offal of duck	***Successive Tariff Reduction, 7 Years***	0,181	14,327	79
08071100:Fresh watermelons	***Successive Tariff Reduction, 10 Years***	1,791	12,547	7
07070005:Cucumbers, fresh or chilled	***Successive Tariff Reduction, 10 Years***	1,033	7,679	7
04012019:Milk and cream of a fat content by weight of <= 3%	***Successive Tariff Reduction, 7 Years***	0,009	4,885	543
07049010:White and red cabbages, fresh or chilled	***Successive Tariff Reduction, 10 Years***	0,246	3,524	14

Source: Author's calculations based on trade data from Kosovo Customs; SAA.

5. Concluding Remarks

The review of bilateral trade data reveals that the SAA between Kosovo and the EU appears to have had a positive impact on trade in agricultural and fishery products (Chapters 1-24). Two years after the SAA came into effect, exports of agricultural and fishery products doubled, while imports increased by one-fifth. In monetary values, the increase in imports, nonetheless, was four times higher than the increase in exports, indicating that there is still a huge trade imbalance for Kosovo.

In addition, the SAA appears to have had a contribution in the diversification of trade. After it came into force, 470 new agricultural and fishery products have been traded between Kosovo and the EU.

Following are some other remarks associated with the possibility of triggering Article 33 of the SAA that will serve as food for thought for the Government of Kosovo. However, it is the Government of Kosovo that needs to make its own review whether it is feasible to push this process forward. It should be noted, though, that none of the neighbouring countries have triggered this article, which was also part of their SAAs. This was mainly due to the complexities that this process involves.

A detailed review of the trade data and concessions foreseen by the SAA indicates that the triggering of Article 33 might not bring about significant improvements to Kosovo. With the exception of wine, the agricultural and fishery products, which noted continuous exports to the EU, and those that can be potentially exported to the EU, are not subject to tariffs imposed by the EU as part of the SAA. This situation, however, is not guaranteed for products from Chapter 7 (edible vegetables and certain roots and tubers) and Chapter 8 (edible fruit and nuts), as the EU reserves the right to levy specific tariffs on them in the future. This, in principle, affects the predictability of exporters and their propensity to export as a result. Nevertheless, the supply side constraints, such as: poor quality infrastructure (lack of sanitary and phytosanitary standards); lack of proper testing and certification; poor processing facilities; unconsolidated land; and general limitations in the business environment, seem to be key barriers to Kosovo's exports of agricultural and fishery products to the EU.

Wine classified as other wine (CN:220421 and 220429) is the only prominent exporting category of Kosovo when it comes to agricultural and fishery products, which is protected by the EU. The annual quota for this category is 4 million litres (40 thousand hl). This quota was close to being utilised in 2016 (92.5 percent utilisation rate), but in the following two years (2017 and 2018) there has been a decrease in exports, utilising only 50 percent and 55 percent of the quota, respectively. Representatives of the wine sector, on the other hand, believe that the export prospects of this sector are very promising, implying that the quota can be easily reached. That said, an increase of the quota from 4 million litres (40 thousand litres) to 6 million (60 thousand litres) could be considered, if the Government of Kosovo triggers Article 33.

One issue that deserves attention is *Directive No 206/2010* of the EU, which prohibits Kosovo's products of animal origin to enter the EU. As a result of this barrier, no products with animal origin have been exported to the EU. Therefore, prior to flagging the issue of existing tariffs on some products of animal origin, it is this EU Directive that needs to be dealt with. To put things in perspective, Kosovo has exported an insignificant share of products of animal origin to the rest of the world – again because of the supply side constraints.

On the other hand, there are opportunities to accelerate the transitioning period of tariffs on some agricultural and fishery products, which are highly imported from the EU (i.e. roasted coffee, buttermilk;

see Table 8), and on some others which are highly imported from the rest of the world, but not from the EU or in very small amounts (i.e. not decaffeinated coffee, tomatoes, fresh watermelons; see Table 14). This could have an impact on the diversification of imports, which would reduce the dependency on very few supply countries and possibly contribute to more competition, which would in principle lead to lower prices. The review of the trade data shows that those products that have been subject to faster tariff reductions noted a higher increase in imports vis-à-vis others subject to longer tariff reduction periods.

Annexes

Annex Ia

Product	CN codes	Quotas
Baby beef products	0102 29 51 10 0102 29 59 11 0102 29 59 21 0102 29 59 31 0102 29 59 91 0102 29 91 10 0102 29 99 21 0102 29 99 91 0201 10 00 91 0201 20 20 91 0201 20 30 91 50 91 20 30 91 0201 20 50 91	475 tonnes
Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	0301 91 00 0302 11 00 0303 14 00 0304 42 00 ex 0304 52 00 0304 82 00 ex 0304 99 21 ex 0305 10 00 ex 0305 39 90 0305 43 00 ex 0305 59 80 ex 0305 69 80	15 tonnes
Carp (*Cyprinus* spp., *Carassius* spp., *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*, *Catla catla*, *Labeo* spp., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama* spp.): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	0301 93 00 0302 73 00 0303 25 00 ex 0304 39 00 ex 0304 51 00 ex 0304 69 00 ex 0304 93 90 ex 0305 10 00 ex 0305 31 00 ex 0305 44 90 ex 0305 59 80 ex 0305 64 00	20
Wine of fresh grapes	ex 2204 21 ex 2204 29	40,000 (hl)
Quality sparkling wines; wine of fresh grapes, in containers holding 2 litres or less	ex 2204 10 ex 2204 21	10,000 (hl)

Wine of fresh grapes, of an actual alcoholic strength by volume not exceeding 15 % vol., other than sparkling wine	ex 2204 21 93 ex 2204 21 94 ex 2204 21 95 ex 2204 21 96 ex 2204 21 97 ex 2204 21 98 ex 2204 22 93 ex 2204 22 94 ex 2204 22 95 ex 2204 22 96 ex 2204 22 97 ex 2204 22 98 ex 2204 29 93 ex 2204 29 94 ex 2204 29 95 ex 2204 29 96 ex 2204 29 97 ex 2204 29 98	30,000 (hl)
Baby Beef	ex0102 90 51, ex0102 90 59, ex0102 90 71, ex0102 90 79, ex0201 10 00, ex0201 20 20, ex0201 20 30, ex0201 20 50,	475
Cane or beet sugar and chemically pure sucrose, in solid form 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	1701 1702	180,000

Annex Ib

Chapter	CN Code	Duty
01:Live Animals	0102295110	2.000 % + 18.600 EUR DTN
01:Live Animals	102295911	2.000 % + 18.600 EUR DTN
01:Live Animals	0102295921	2.000 % + 18.600 EUR DTN
01:Live Animals	0102295931	2.000 % + 18.600 EUR DTN
01:Live Animals	0102295991	2.000 % + 18.600 EUR DTN
01:Live Animals	0102299110	2.000 % + 18.600 EUR DTN
01:Live Animals	0102299991	2.000 % + 18.600 EUR DTN
02:Meat and edible meat offal	201100094	2.500 % + 35.300 EUR DTN
02:Meat and edible meat offal	0201202092	2.500 % + 35.300 EUR DTN
02:Meat and edible meat offal	0201203092	2.500 % + 28.200 EUR DTN
02:Meat and edible meat offal	0201203094	2.500 % + 28.200 EUR DTN

02:Meat and edible meat offal	0201205092	2.500 % + 42.400 EUR DTN
02:Meat and edible meat offal	0201205094	2.500 % + 42.400 EUR DTN
07: Edible vegetables and certain roots and tubers	702000000	Cond: B cert: Y-090 (27):; B (07):; V 84.600 EUR/DTN(01):0.000 % ; V 82.900 EUR/DTN(01):0.000 % + 1.700 EUR DTN ; V 81.200 EUR/DTN(01):0.000 % + 3.400 EUR DTN ; V 79.500 EUR/DTN(01):0.000 % + 5.100 EUR DTN ; V 77.800 EUR/DTN(01):0.000 % + 6.800 EUR DTN ; V 0.000 EUR/DTN(01):0.000 % + 29.800 EUR DTN
07: Edible vegetables and certain roots and tubers	0703200000	0.000 % + 120.000 EUR DTN
07: Edible vegetables and certain roots and tubers	707000500	Cond: B cert: Y-090 (27):; B (07):; V 110.500 EUR/DTN(01):0.000 % ; V 108.300 EUR/DTN(01):0.000 % + 2.200 EUR DTN ; V 106.100 EUR/DTN(01):0.000 % + 4.400 EUR DTN ; V 103.900 EUR/DTN(01):0.000 % + 6.600 EUR DTN ; V 101.700 EUR/DTN(01):0.000 % + 8.800 EUR DTN ; V 0.000 EUR/DTN(01):0.000 % + 37.800 EUR DTN
07: Edible vegetables and certain roots and tubers	0709910000	Cond: B cert: Y-090 (27):; B (07):; V 82.600 EUR/DTN(01):0.000 % ; V 80.900 EUR/DTN(01):0.000 % + 1.700 EUR DTN ; V 79.300 EUR/DTN(01):0.000 % + 3.300 EUR DTN ; V 77.600 EUR/DTN(01):0.000 % + 5.000 EUR DTN ; V 76.000 EUR/DTN(01):0.000 % + 6.600 EUR DTN ; V 0.000 EUR/DTN(01):0.000 % + 22.900 EUR DTN
07: Edible vegetables and certain roots and tubers	0709929000	13.100 EUR DTN
07: Edible vegetables and certain roots and tubers	0709931000	Cond: B cert: Y-090 (27):; B (07):; V 41.300 EUR/DTN(01):0.000 % ; V 40.500 EUR/DTN(01):0.000 % + 0.800 EUR DTN ; V 39.600 EUR/DTN(01):0.000 % + 1.700 EUR DTN ; V 38.800 EUR/DTN(01):0.000 % + 2.500 EUR DTN ; V 38.000 EUR/DTN(01):0.000 % + 3.300 EUR DTN ; V 0.000 EUR/DTN(01):0.000 % + 15.200 EUR DTN
07: Edible vegetables and certain roots and tubers	0709996000	9.400 EUR DTN
07: Edible vegetables and certain roots and tubers	0711209000	13.100 EUR DTN
07: Edible vegetables and certain roots and tubers	0711510000	0.000 % + 191.000 EUR DTN E
07: Edible vegetables and certain roots and tubers	0712901900	9.400 EUR DTN
07: Edible vegetables and certain roots and tubers	0714209000	6.400 EUR DTN

07: Edible vegetables and certain roots and tubers	0714300000	9.500 EUR DTN
07: Edible vegetables and certain roots and tubers	0714400000	9.500 EUR DTN
07: Edible vegetables and certain roots and tubers	0714500000	9.500 EUR DTN
07: Edible vegetables and certain roots and tubers	0714902000	9.500 EUR DTN
08: Edible fruit and nuts	0803901000	114.000 EUR TNE
08: Edible fruit and nuts	0805501000	Cond: B cert: Y-090 (27):; B (07):; V 46.200 EUR/DTN(01):0.000 % ; V 45.300 EUR/DTN(01):0.000 % + 0.900 EUR DTN ; V 44.400 EUR/DTN(01):0.000 % + 1.800 EUR DTN ; V 43.400 EUR/DTN(01):0.000 % + 2.800 EUR DTN ; V 42.500 EUR/DTN(01):0.000 % + 3.700 EUR DTN ; V 0.000 EUR/DTN(01):0.000 % + 25.600 EUR DTN
08: Edible fruit and nuts	0808108000	Cond: B cert: Y-090 (27):; B (07):; V 56.800 EUR/DTN(01):0.000 % ; V 55.700 EUR/DTN(01):0.000 % + 1.100 EUR DTN ; V 54.500 EUR/DTN(01):0.000 % + 2.300 EUR DTN ; V 53.400 EUR/DTN(01):0.000 % + 3.400 EUR DTN ; V 52.300 EUR/DTN(01):0.000 % + 4.500 EUR DTN ; V 51.100 EUR/DTN(01):0.000 % + 5.700 EUR DTN ; V 50.000 EUR/DTN(01):0.000 % + 6.800 EUR DTN ; V 0.000 EUR/DTN(01):0.000 % + 23.800 EUR DTN
08: Edible fruit and nuts	0808309000	Cond: B cert: Y-090 (27):; B (07):; V 51.000 EUR/DTN(01):0.000 % ; V 50.000 EUR/DTN(01):0.000 % + 1.000 EUR DTN ; V 49.000 EUR/DTN(01):0.000 % + 2.000 EUR DTN ; V 47.900 EUR/DTN(01):0.000 % + 3.100 EUR DTN ; V 46.900 EUR/DTN(01):0.000 % + 4.100 EUR DTN ; V 0.000 EUR/DTN(01):0.000 % + 23.800 EUR DTN
08: Edible fruit and nuts	0811101100	0.000 % + 8.400 EUR DTN
08: Edible fruit and nuts	0811201100	0.000 % + 8.400 EUR DTN
08: Edible fruit and nuts	0811901100	0.000 % + 5.300 EUR DTN
08: Edible fruit and nuts	0811901900	0.000 % + 8.400 EUR DTN