

TABLE V TO PROTOCOL A

LEBANON

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%	30%	Minimum duty LBP 1000/Semigros kg+ excise duty LBP 25/L Annual reduction over 8 years starting on 1 March 2008
ex 040390	- Other: -- Flavoured or containing added fruit, nuts or cocoa	a)	a)	Excise duty LBP 25/L
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:			
071040	- Sweet corn (Zea mays var. saccharata)	35%	30%	Annual reduction over 8 years starting on 1 March 2008
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	- Sweet corn (Zea mays var. saccharata)	a)	a)	

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:			
	- Mucilages and thickeners, modified, derived from vegetable products:			
ex 130231	-- Agar-agar	a)	a)	
ex 130232	-- Derived from locust beans, locust bean seeds or sugar seeds	a)	a)	
ex 130239	-- Other	a)	a)	
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	a)	a)	
ex 170290	- Chemically pure maltose	a)	a)	
1704	Sugar confectionery (including white chocolate), not containing cocoa	a)	a)	
1806	Chocolate and other food preparations containing cocoa:			
180610	- Cocoa powder, containing added sugar or other sweetening matter	a)	a)	
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	a)	a)	
	- Other, in blocks, slabs or bars:			
180631	-- Filled	a)	a)	

a) EU-treatment

180632	-- Not filled	a)	a)	
80690	- Other	a)	a)	
1901	Malt extract; food preparations of flour, groats, 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	a)	a)	
190120	- Mixes and doughs for the preparation of bakers' wares of heading No 1905	a)	a)	
190190	- Other	a)	a)	
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	a)	a)	
190300	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	a)	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, groats and meal),pre-cooked, or otherwise prepared, not elsewhere specified or included	a)	a)	

a) EU-treatment

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	a)	a)	
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:			
ex 200190	-- Sweet corn (Zea mays var. saccharata)	a)	a)	Minimum duty LBP 1000/Gross kg
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006:			
ex 200410	-Potatoes: -- Preparation in the form of flour, meal or flakes, based on potatoes	70%	30%	Minimum duty LBP 1200/Gross kg Annual reduction over 8 years starting on 1 March 2008
ex 200490	-- Sweet corn (Zea mays var.saccharata), in containers of a weight not exceeding 5 kg	35%	30%	Annual reduction over 8 years starting on 1 March 2008
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: -- Preparation in the form of flour, meal or flakes, based on potatoes	70%	30%	Minimum duty LBP 1200/Gross kg Annual reduction over 8 years starting on 1 March 2008
200580	- Sweet corn (Zea mays var.saccharata)	35%	30%	Annual reduction over 8 years starting on 1 March 2008
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:			

a) EU-treatment

ex 200811	- Nuts, ground-nuts and other seeds, whether or not mixed together: -- Ground nuts: --- Peanut butter	a)	a)	
	- Other, including mixtures other than those of subheading No.2008.19:			
200891	-- Palm hearts	30%	30%	Annual reduction over 8 years starting on 1 March 2008
ex 200899	-- Other: --- Corn other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	30%	30%	Annual reduction over 8 years starting on 1 March 2008
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:			
210111	- Extracts, essence, coffee	a)	a)	
ex 210112	-- Preparations with a basis of coffee	a)	a)	
ex 210120	- Preparations with a basis of tea or maté	a)	a)	
210130	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	a)	a)	
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	a)	a)	
ex 210220	- Inactive yeasts; other single-cell micro-organisms, dead	a)	a)	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:			

a) EU-treatment

210310	- Soya sauce	a)	a)	
210320	- Tomato ketchup and other tomato sauces	35%	30%	Annual reduction over 8 years starting on 1 March 2008
210390	- Other	a)	a)	
2104	Soups and broths and preparations therefor; homogenised composite food preparations:			
210410	- Soups and broths and preparation therefor	a)	a)	
210500	Ice cream and other edible ice, whether or not containing cocoa	40%	50%	Annual reduction over 9 years starting on 1 March 2008
2106	Food preparations not elsewhere specified or included:			
210610	- Protein concentrates and textured protein substances	a)	a)	
210690	- Other	a)	a)	
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	Water	25%	30%	Annual reduction over 8 years starting on 1 March 2008
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:	a)	a)	Excise duty LBP 25/l
2203	Beer made from malt	40%	37.5%	Excise duty LBP 60/l Annual reduction over 9 years starting on 1 March 2008
2204	Wine of fresh grapes, including must with fermentation prevented or arrested by the addition of alcohol:			

a) EU-treatment

ex 220421	-- In containers holding 2 l or less: --- Fortified grape must	a)	a)	Excise duty LBP 200/l
ex 220429	-- Other: --- Fortified grape must	a)	a)	Excise duty LBP 200/l
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	a)	a)	Excise duty LBP 200/l
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:	a)	a)	Excise duty LBP 200/l
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	a)	a)	
	- Other polyhydric alcohols:			
290543	-- Mannitol	a)	a)	
290544	-- D-glucitol (sorbitol)	a)	a)	
ex 2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose, sugar acetals and sugar esters, and their salts, other than products of heading No.2937, 2938 or 2939: - Other than rhamnose, raffinose and mannose	a)	a)	
3001	Glands and other organs for orango-therapeutic uses, dried, whether or not powdered, extracts of glands or other organs or of their sections for orango-therapeutic uses, heparin and its salts, other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:			
ex 300190	- Heparin and its salts	a)	a)	
3501	Casein, caseinates and other casein derivatives; casein glues:			
350110	- Casein	a)	a)	
350190	- Other	a)	a)	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:			

a) EU-treatment

350510	- Dextrins and other modified starches	a)	a)	
350520	- Glues	a)	a)	
3507	Enzymes, prepared enzymes not elsewhere specified or included:			
ex 350790	Prepared enzymes containing substances with nutritive value	a)	a)	
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:			
ex 380910	- With a basis of amylaceous substances	a)	a)	
	- Other:			
ex 380991	-- Of a kind used in the textile or like industries: --- Containing starch or products derived from starch	a)	a)	
ex 380992	-- Of a kind used in the paper or like industries: --- Containing starch or products derived from starch	a)	a)	
ex 380993	-- Of a kind used in the Leather or like industries: --- Containing starch or products derived from starch	a)	a)	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:			
	- Industrial monocarboxylic fatty acids, acid oils from refining:			
382313	-- Tall oil fatty acids	a)	a)	

a) EU-treatment

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:			
ex 382410	- Prepared binders for foundry moulds or cores: -- On the basis of artificial resins	a)	a)	
382460	- Sorbitol other than that of subheading 2905 44	a)	a)	
ex 382490	- Other: -- Products of cracking of sorbitol	a)	a)	
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphones and other products specified in Note 3 to this chapter, not elsewhere specified or included, in primary forms:			
ex 391110	- Petroleum resins, coumarone- resins, indene resins, coumarone-indene resins and polyterpenes: -- Glues on the basis of emulsions of these resins	a)	a)	
ex 391190	- Other: -- Other: --- Glues on the basis of emulsions of these resins	a)	a)	
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:			
391390	- Other	a)	a)	

a) EU-treatment

- 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.