

- b) Subject to the provisions of Rule 5 a) above, packing materials and packing containers (*) presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, *mutatis mutandis*, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule the relative section and chapter notes also apply, unless the context otherwise requires.

B. GENERAL RULES CONCERNING DUTIES

1. The customs duties applicable to imported goods originating in countries which are Contracting Parties to the General Agreement on Tariffs and Trade or with which the European Economic Community has concluded agreements containing the most-favoured-nation tariff clause shall be the conventional duties shown in column 4 of the schedule of duties. Unless the context otherwise requires, these conventional duties are applicable to goods, other than those referred to above, imported from any third country.
The autonomous duties shown in column 3 are applicable:
 - when they are less than the conventional duties; or
 - when no conventional duty exists, in which case a dash is shown in column 4.
2. Paragraph 1 shall not apply where special autonomous customs duties are provided for in respect of goods originating in certain countries or where preferential customs duties are applicable in pursuance of agreements.
3. Paragraphs 1 and 2 shall not preclude the Member States from applying customs duties other than those of the Common Customs Tariff where the application of such other duties is justified by Community law.
4. The duties expressed as percentage rates in columns 3 and 4 are *ad valorem* duties.
5. The symbol "AGR" appearing in column 3 opposite certain headings or subheadings denotes that the goods concerned are subject to levies.
When the customs duty is followed by the sign "+" and the symbol "AGR", for example "16 + AGR", the goods are subject to both duty and levy.
When the customs duty is followed by the symbol "(AGR)", for example "20 (AGR)", the figure 20 refers to a rate of duty made obsolete by the introduction of the levy system.
6. The symbol "MOB" in columns 3 and 4 denotes that the goods concerned are chargeable with a "variable component" determined under the regulations relating to trade in certain goods processed from agricultural products.
7. The symbol "AD S/Z" or "AD F/M" in column 4 in Chapters 17, 18, 19 and 21 indicates that the maximum rate of duty consists of an *ad valorem* duty plus an additional duty for certain forms of sugar or for flour. This additional duty is fixed in accordance with the rules concerning trade in certain processed agricultural products.
8. The symbol "AD S/Z" in column 4 in Chapters 8 and 20 indicates that the Community reserves the right to charge, over and above the bound duty, an additional duty on sugar corresponding to the duty payable on imported sugar and applicable to the quantity of various sugars contained in this product in excess of the percentage by weight laid down in the additional note to Chapter 8 and in additional notes 3 and 5 to Chapter 20, or, in respect of products falling within headings Nos. 08.11, 20.06 to 20.08 which exceed 13% by weight.
9. In heading No. 20.08, column 4, the symbol "2 AD S/Z" indicates that the applicable rate of the additional duty on sugar is fixed at a standard rate of 2% of the customs value of the goods.

C. GENERAL RULES APPLICABLE BOTH TO NOMENCLATURE AND TO DUTIES

1. Unless provided otherwise, the provisions relating to customs value shall be applied to determine, in addition to the value for the assessment of *ad valorem* customs duties, the values by reference to which the scope of certain headings or subheadings is defined.

(*) The terms "packing materials" and "packing containers" mean any external or internal containers, holders, wrappings or supports other than transport devices (e.g. transport containers), tarpaulins, tackle or ancillary transport equipment. The term "packing containers" does not cover the containers referred to in General Rule 5 a).