

Original: English/  
French/  
Spanish

**UNITED STATES – TAX TREATMENT FOR "FOREIGN SALES CORPORATIONS"**

Recourse by the European Communities to Article 4.10 of the SCM Agreement  
and Article 22.7 of the DSU

The following communication, dated 24 April 2003, from the Permanent Delegation of the European Commission to the Dispute Settlement Body, is circulated pursuant to Article 4.10 of the SCM Agreement and Article 22.7 of the DSU.

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The European Communities request that a special meeting of the Dispute Settlement Body be held on 7 May 2003 to consider the following agenda item:

"United States – Tax Treatment for 'Foreign Sales Corporations'

Recourse by the European Communities to Article 4.10 of the SCM Agreement and Article 22.7 of the DSU."

On 8 October 1999, the Panel in this dispute found that the United States of America's "Foreign Sales Corporations" scheme violated Article 3.1(a) of the Agreement on Subsidies and Countervailing Measures (the "SCM Agreement") and Article 3.3 of the Agreement on Agriculture. On 24 February 2000, the Appellate Body confirmed the findings of the Panel with respect to the violations of the SCM Agreement and modified the findings concerning the Agreement on Agriculture concluding that the Foreign Sales Corporations scheme violated Articles 10.1 and 8 of the Agreement on Agriculture. On 20 March 2000, the Dispute Settlement Body (the "DSB") adopted the Appellate Body report and the report of the Panel, as modified by the Appellate Body. The resulting DSB recommendations and rulings include the recommendation that the United States bring its measures found to be inconsistent with the SCM Agreement and the Agreement on Agriculture into conformity with the provisions of those agreements, and that the United States withdraw the export subsidies at the latest with effect from the 1 October 2000.

On 2 October 2000 the European Communities and the United States informed the DSB of the "Agreed procedures under Articles 21 and 22 of the Dispute Settlement Understanding and Article 4 of the SCM Agreement applicable in the follow-up to the United States – Tax Treatment of 'Foreign Sales Corporations' WTO dispute" concluded between the parties on 29 September 2000.

On 12 October 2000, in a special session, the DSB agreed to the United States' request to allow it a time period expiring on 1 November 2000 to implement the DSB recommendations and rulings.

On 15 November 2000, the President of the United States signed into law the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, US Public law No 106-519).

On 17 November 2000, in accordance with the agreed procedures, the European Communities presented both the request for countermeasures and suspension of concessions under Articles 4.10 of the SCM Agreement and 22 of the DSU respectively and the request for consultations under Article 21.5 of the DSU. The European Communities requested authorisation from the Dispute Settlement Body to adopt appropriate countermeasures and to suspend concessions. The request indicated that countermeasures would take the form of imposing an additional duty on the specified products of up to 100 per cent *ad valorem* above the bound customs duties. The products concerned would be drawn from within the list of chapters of the Combined Nomenclature attached to the 17 November 2000 request of the European Communities.

On 27 November 2000, the United States objected to the level of countermeasures requested by the European Communities and the matter was referred to arbitration pursuant to Article 22.6 of the DSU.

On 20 December 2000, the panel under Article 21.5 of the DSU was established and on 21 December 2000, in accordance with the agreed procedures, the parties requested the arbitrators to suspend their work until the compliance proceedings were over.

On 29 January 2002 the DSB adopted the Panel and Appellate Body reports declaring that the FSC Repeal and Extraterritorial Income Exclusion Act of 2000 violates Articles 3.1(a) and 4.7 of the SCM Agreement, Articles 8 and 10.1 of the Agreement on Agriculture and Article III:4 of the GATT 1994.

In accordance with the agreed procedures, on 29 January 2002 the arbitration procedure was reactivated. The arbitrator's report authorising countermeasures at the level of US\$ 4,043 million was circulated on 30 August 2002.

Article 22.7 of the DSU provides that "*The DSB shall be informed promptly of the decision of the arbitrator and shall upon request, grant authorization to suspend concessions or other obligations where the request is consistent with the decision of the arbitrator, unless the DSB decides by consensus to reject the request.*" As the United States has failed to implement the DSB recommendations and rulings within the prescribed time framework, the European Communities hereby request authorization from the DSB to take appropriate countermeasures and to suspend concessions pursuant to Article 4.10 of the SCM Agreement and Article 22.7 of the DSU for an amount of US\$ 4,043 million per year in conformity with the decision of the arbitrator.

The European Communities intend to take countermeasures in the form of the suspension of tariff concessions and related obligations under the GATT 1994 by imposing an additional duty of up to 100 per cent *ad valorem* above bound custom duties on the attached list of US products (drawn from the indicative list which had been circulated with the 17 November 2000 request).

**FSC-list**

The two-digit CN Chapters are given for information purposes only, for the purposes of the imposition of any countermeasures the eight-digit product codes apply. The description of these codes can be found in Annex I to Council Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (as last amended by Commission Regulation (EC) No. 1832/2002, OJ L 290, 28.10.2002, p. 1). The third column reflects the total average value of imports into the EU from the US during the period 1999-2001 of the listed codes of each chapter.

<b>CN Chapters</b>	<b>Description chapter</b>					<b>1000 €</b>
1	Live animals					19,823
	01019019	01061200	01062000	01063200	01069000	
	01061100	01061990	01063100	01063990		
2	Meat and edible meat offal					35,581
	02032211	02032990	02050019	02085000	02101981	
	02032955	02044310	02083000	02089040		
	02032959	02050011	02084090	02089095		
4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included					4,510
	04021019	04041002	04069069	04081180		
	04022119	04061020	04069081	04089180		
	04031091	04062090	04069086	04090000		
	04039091	04069021	04069087	04100000		
5	Products of animal origin not elsewhere specified or included					12,206
	05010000	05040000	05059000	05090010		
	05021000	05051010	05079000	05119110		
	05029000	05051090	05080000	05119910		
7	Edible vegetables and certain roots and tubers					28,542
	07020000	07094000	07102100	07109000	07123900	
	07031019	07095910	07102200	07114000	07129030	
	07061000	07095990	07102900	07115900	07131090	
	07069090	07096010	07108051	07119080	07132000	
	07081000	07096099	07108059	07123100	07133100	
	07082000	07099060	07108085	07123200	07139090	
	07092000	07099090	07108095	07123300	07141099	
8	Edible fruit and nuts; peel of citrus fruits or melons					16,006
	08011100	08043000	08071900	08104030	08121000	
	08011900	08044000	08072000	08111011	08131000	
	08012100	08051030	08091000	08111090	08134095	
	08013200	08052090	08092005	08112031	08135099	
	08030019	08055010	08093010	08119050		
	08030090	08055090	08093090	08119070		
	08042090	08059000	08094005	08119080		
10	Cereals					3,052
	10081000	10082000	10083000			
11	Products of the milling industry; malt; starches; inulin; wheat gluten					907
	11023000	11062090	11071099			
	11032040	11063010	11081990			

12	Oil seeds and oleaginous fruits; miscellaneous grains; seeds and fruit; industrial or medical plants; straw and fodder					51,765
	12040090	12076090	12092600	12114000	12149091	
	12051090	12079920	12099910	12119075	12149099	
	12059000	12079998	12101000	12122000		
	12071090	12091000	12111000	12129980		
	12072090	12092280	12112000	12130000		
	12074090	12092311	12113000	12141000		
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes					23,770
	15010011	15071090	15121991	15153010	15159091	
	15020090	15079090	15131930	15153090	15200000	
	15041010	15081090	15131999	15154000	15211000	
	15041099	15111010	15132991	15155019	15219091	
	15050010	15119099	15141990	15155099	15219099	
	15050090	15121191	15149990	15159040	15220099	
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates					7,119
	16023119	16041411	16052010	16054000		
	16024110	16041416	16052091	16059030		
	16030010	16043010	16052099			
17	Sugars and sugar confectionery					17,035
	17011190	17024010	17049065	17049081		
	17019910	17029099	17049071	17049099		
	17022090	17041019	17049075			
19	Preparations of cereals, flour, starch or milk; pastrycooks' products					22,475
	19011000	19022099	19043000	19053191	19059020	
	19012000	19023010	19049080	19053199	19059030	
	19019091	19023090	19051000	19053211	19059045	
	19021910	19041010	19053111	19053219		
	19021990	19041090	19053119	19053299		
	19022091	19042099	19053130	19059010		
20	Preparations of vegetables, fruit, nuts or other parts of plants					53,577
	20011000	20055900	20060038	20093119	20094999	
	20019070	20056000	20079939	20093199	20097199	
	20019096	20057010	20079958	20093931	20097919	
	20021010	20057090	20079993	20093939	20097999	
	20021090	20059050	20091200	20094110	20098038	
	20031030	20059070	20091998	20094199	20098071	
	20041099	20059080	20093111	20094930	20098097	
21	Miscellaneous edible preparations					9,068
	21011111	21022011	21042000	21069020		
	21011119	21023000	21050010	21069059		
	21021090	21039010	21050091			
23	Residues and waste from the food industries; prepared animal fodder					104,451
	23011000	23040000	23063000	23065000	23099041	
	23012000	23050000	23064100	23066000		
	23031090	23061000	23064900	23070090		

33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations					1,451
	33012310	33012931	33074100			
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster					15,480
	34012010	34060011	34060019	34060090		
35	Albuminoidal substances; modified starches; glues; enzymes					1,650
	35011050	35011090	35019090	35030080	35071000	
41	Raw hides and skins (other than furskins) and leather					33,043
	41044119	41063210	41071910	41079990	41141090	
	41044919	41063290	41071990	41120000	41142000	
	41051090	41071119	41079110	41131000	41151000	
	41053099	41071190	41079190	41132000	41152000	
	41063110	41071219	41079210	41139000		
	41063190	41071291	41079910	41141010		
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)					102,268
	42010000	42022210	42029180	42032100	42040010	
	42021110	42022900	42029211	42032910	42050000	
	42021190	42023100	42029215	42032991	42061000	
	42021291	42023210	42029291	42032999	42069000	
	42021990	42023290	42029298	42033000		
	42022100	42029110	42031000	42034000		
43	Furskins and artificial fur; manufactures thereof					291
	43039000					
44	Wood and articles of wood; wood charcoal					133,107
	44011000	44071038	44083921	44112110	44181050	
	44012100	44071091	44083931	44112990	44181090	
	44012200	44072490	44083935	44122210	44182010	
	44013010	44072560	44083955	44122291	44182050	
	44013090	44072690	44083985	44122299	44182080	
	44020000	44072905	44083995	44122300	44183010	
	44031000	44072969	44091011	44122920	44183091	
	44032031	44072983	44091018	44122980	44183099	
	44032039	44072985	44092011	44129210	44185000	
	44032099	44072995	44092091	44129291	44189010	
	44034100	44079131	44092098	44129299	44189090	
	44034910	44079200	44102100	44129920	44190090	
	44034995	44079930	44102900	44129980	44201011	
	44039210	44079950	44103100	44140010	44209091	
	44039951	44079996	44103200	44140090	44209099	
	44042000	44081015	44103300	44151090	44211000	
	44071015	44083121	44103900	44152020	44219091	
	44071031	44083125	44111110	44152090		
	44071033	44083130	44111910	44170000		

48	Paper and paperboard; articles of paper pulp, of paper or of paperboard					194,111
	48010000	48041990	48059210	48101491	48162000	
	48024010	48042110	48059291	48101499	48163000	
	48024090	48042190	48059310	48101910	48169000	
	48025490	48042910	48059391	48102291	48181090	
	48025500	48042990	48061000	48102919	48184011	
	48026110	48043159	48062000	48102920	48184013	
	48026190	48043959	48064010	48102991	48184019	
	48026210	48043990	48064090	48102999	48184091	
	48026290	48044110	48081000	48103100	48201010	
	48026910	48051200	48092010	48109210	48202000	
	48030010	48051910	48092090	48109290	48204010	
	48041190	48051990	48099000	48109990	48239030	
	48041911	48052400	48101391	48111000		
	48041915	48052500	48101399	48131000		
	48041919	48059110	48101411	48143000		
	48041931	48059191	48101419	48149090		
49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans					1,312
	49070010	49070030				
52	Cotton					91
	52079000					
54	Man-made filaments					341
	54061000					
57	Carpets and other textile floor coverings					18,145
	57011010	57019090	57023990	57025900	57032019	
	57011091	57021000	57024100	57029100	57039000	
	57011093	57023100	57024200	57029200	57049000	
	57011099	57023200	57024990	57029900	57050010	
	57019010	57023910	57025100	57031000	57050090	
61	Articles of apparel and clothing accessories, knitted or crocheted					33,658
	61011090	61041100	61045100	61079200	61121200	
	61012010	61041200	61045200	61081100	61121900	
	61012090	61041300	61045300	61082100	61123190	
	61019010	61041900	61045900	61082900	61124990	
	61019090	61042100	61046110	61083110	61141000	
	61021010	61042200	61046190	61083190	61152019	
	61022090	61042300	61046910	61083211	61152090	
	61031100	61042900	61046999	61089190	61159100	
	61033100	61043100	61059090	61089200	61169100	
	61033200	61043200	61062000	61089990	61169200	
	61033300	61043300	61069030	61099030	61169900	
	61033900	61043900	61069090	61099090	61171000	
	61034110	61044100	61071200	61112090	61172000	
	61034190	61044200	61071900	61113090	61178010	
	61034910	61044400	61072100	61119000	61178090	
	61034999	61044900	61079190	61121100	61179000	

62	Articles of apparel and clothing accessories, not knitted or crocheted					37,517
	62011100	62032990	62042380	62069010	62102000	
	62011900	62033100	62043290	62069090	62111100	
	62019100	62033210	62043310	62071100	62111200	
	62019900	62033290	62043919	62071900	62112000	
	62021210	62033310	62043990	62072100	62113100	
	62021290	62033390	62044100	62072200	62113241	
	62021310	62034110	62044990	62079110	62113342	
	62021390	62034190	62045100	62079190	62113900	
	62021900	62034233	62045200	62081100	62114100	
	62029100	62034259	62045300	62081990	62123000	
	62029200	62034331	62045910	62082100	62132000	
	62029900	62034919	62045990	62082200	62141000	
	62031200	62034990	62046110	62082900	62142000	
	62031910	62041100	62046233	62089119	62143000	
	62031990	62041200	62046950	62089190	62144000	
	62032210	62041300	62051000	62089200	62149010	
	62032280	62041990	62059010	62089900	62149090	
	62032310	62042100	62059090	62092000	62152000	
	62032380	62042210	62061000	62093000	62159000	
	62032911	62042280	62062000	62099000	62179000	
63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags					27,156
	63012091	63023190	63029190	63041910	63061100	
	63012099	63023210	63029310	63041990	63061200	
	63013010	63023290	63029390	63049200	63061900	
	63019090	63023990	63029900	63049300	63062100	
	63021010	63024000	63031100	63049900	63062200	
	63021090	63025110	63031200	63052000	63064900	
	63022100	63025190	63039100	63053289	63069100	
	63022290	63025390	63039210	63053290	63069900	
	63022990	63025900	63039290	63053399	63090000	
	63023110	63029110	63039990	63059000	63109000	
64	Footwear, gaiters and the like; parts of such articles					18,702
	64019210	64023000	64034000	64042090	64062010	
	64019290	64029100	64035911	64051090	64062090	
	64019910	64029931	64035950	64052091	64069910	
	64019990	64029991	64035991	64052099		
	64021210	64031200	64039196	64061011		
	64021290	64032000	64039996	64061019		
	64022000	64033000	64042010	64061090		
69	Ceramic products					20,803
	69010090	69049000	69109000	69120050	69139093	
	69021000	69059000	69119000	69120090	69141000	
	69022091	69060000	69120010	69131000	69149010	
	69041000	69101000	69120030	69139010		

70	Glass and glassware					82,736
	70021000	70052935	70109051	70132951	70169080	
	70031990	70052980	70109053	70132959	70181011	
	70033000	70053000	70109055	70132991	70181019	
	70042099	70071920	70109057	70132999	70181030	
	70049010	70071980	70109061	70133110	70181051	
	70049092	70080081	70109067	70133190	70181059	
	70049098	70080089	70109071	70133200	70181090	
	70051025	70101000	70112000	70133910	70189090	
	70051030	70102000	70131000	70133991	70193100	
	70051080	70109041	70132111	70133999	70199030	
	70052130	70109043	70132119	70139190	70200030	
	70052180	70109045	70132191	70159000		
	70052925	70109047	70132199	70161000		
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coins					1,398,775
	71012100	71049000	71081380	71141900	71171910	
	71012200	71059000	71101980	71151000	71171999	
	71023100	71069110	71110000	71161000	71179000	
	71031000	71069220	71131100	71162011	71181010	
	71039100	71081200	71131900	71162019	71181090	
	71039900	71081310	71132000	71162090	71189000	
72	Iron and steel					76,972
	72022910	72072090	72119019	72172030	72224010	
	72022990	72082700	72119090	72172050	72224093	
	72023000	72083790	72122090	72172090	72241000	
	72024199	72083890	72123090	72173019	72249001	
	72024910	72083910	72126099	72173039	72249019	
	72024950	72083990	72139990	72173090	72249091	
	72025000	72085130	72141000	72179010	72249099	
	72026000	72085299	72142000	72179090	72251910	
	72028000	72089010	72143000	72189111	72253000	
	72029100	72089090	72149110	72189911	72254020	
	72029200	72091500	72149990	72189991	72254050	
	72029300	72091690	72155030	72192110	72255000	
	72029919	72091790	72159090	72192190	72261990	
	72029930	72091899	72163111	72192210	72269110	
	72029980	72092500	72163211	72192290	72269190	
	72031000	72092690	72163291	72192300	72279095	
	72041000	72092790	72163310	72193100	72282019	
	72043000	72099090	72163390	72201100	72283020	
	72044930	72104990	72165010	72202099	72283089	
	72044991	72105010	72165099	72210010	72284010	
	72044999	72107090	72166110	72210090	72284090	
	72061000	72109031	72166190	72221119	72285020	
	72071116	72111920	72166900	72221129	72286081	
	72071210	72111990	72171010	72221191	72291000	
	72071914	72112351	72171039	72221910		
	72071919	72112950	72171050	72223051		
	72072079	72112990	72171090	72223091		



73	Articles of iron or steel					52,491
	73021031	73051900	73102111	73160000	73231000	
	73029030	73053100	73102191	73170020	73239100	
	73029090	73053900	73102199	73170061	73239200	
	73030010	73061011	73121079	73181100	73239410	
	73030090	73063021	73121082	73181290	73239490	
	73041010	73063059	73121084	73181300	73239910	
	73041030	73063071	73121086	73191000	73239991	
	73043959	73063090	73121088	73192000	73242100	
	73043991	73065099	73142090	73209010	73251050	
	73043993	73066031	73143100	73211110	73251092	
	73043999	73066090	73143900	73211200	73261100	
	73044910	73069000	73144110	73218110	73261910	
	73045111	73072310	73144190	73218190	73262030	
	73045191	73079311	73152000	73218290		
	73045931	73079319	73158100	73218300		
	73045993	73084010	73158210	73219000		
	73051100	73089010	73158290	73221900		
74	Copper and articles thereof					31,732
	74011000	74032100	74072110	74091100	74152100	
	74031100	74032200	74072210	74092100	74152900	
	74031200	74032300	74072290	74111019	74181900	
	74031300	74050000	74081100	74112190	74191000	
	74031900	74071000	74081990	74112900	74199100	
76	Aluminium and articles thereof					106,296
	76012010	76042910	76071110	76129010	76151990	
	76012099	76051100	76071910	76129098	76152000	
	76020011	76051900	76082030	76141000		
	76020019	76061193	76082091	76149000		
	76041090	76061210	76101000	76151100		
	76042100	76061291	76121000	76151910		
82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal					60,529
	82011000	82023900	82075030	82119180	82152010	
	82012000	82051000	82076030	82119200	82152090	
	82013000	82053000	82078011	82119400	82159100	
	82014000	82055100	82079010	82141000	82159910	
	82015000	82055910	82100000	82142000	82159990	
	82019000	82074010	82111000	82151020		
	82023100	82074090	82119130	82151030		
83	Miscellaneous articles of base metal					10,698
	83011000	83030090	83061000	83091000		
	83013000	83051000	83062100	83099010		
	83030030	83059000	83062910			

84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof					535,689
	84021200	84194000	84322100	84485900	84614071	
	84031010	84198191	84322930	84501111	84615011	
	84031090	84198927	84333090	84501119	84615019	
	84073210	84201010	84342000	84512110	84623991	
	84073290	84209110	84378000	84513030	84629110	
	84073310	84219130	84379000	84514000	84641090	
	84073491	84221100	84383000	84518010	84642020	
	84081011	84229010	84384000	84521019	84642095	
	84081019	84231010	84401020	84521090	84649020	
	84081024	84238110	84401030	84522100	84659110	
	84081028	84238130	84401040	84522900	84659300	
	84081039	84238150	84411030	84531000	84659500	
	84081049	84238190	84411040	84532000	84659910	
	84081091	84238210	84413000	84543010	84661010	
	84081099	84238290	84425029	84551000	84662091	
	84082031	84243005	84431200	84552200	84669120	
	84082035	84243090	84431910	84553010	84672210	
	84082051	84248191	84431931	84563011	84672910	
	84082055	84251190	84431935	84563019	84681000	
	84089036	84251991	84431939	84571090	84691200	
	84089099	84261100	84432100	84573090	84692000	
	84109010	84261900	84439010	84581920	84693000	
	84128010	84262000	84440010	84581940	84702100	
	84137040	84263000	84451100	84581980	84702900	
	84137050	84269110	84451300	84589120	84703000	
	84137070	84269990	84453090	84589180	84704000	
	84137080	84271010	84454000	84589900	84721000	
	84142091	84271090	84461000	84591000	84732190	
	84146000	84272011	84462100	84592100	84742010	
	84161010	84272019	84462900	84593100	84743200	
	84163000	84272090	84463000	84593900	84751000	
	84181099	84282030	84471210	84594010	84773000	
	84182151	84283991	84471290	84594090	84778019	
	84182159	84284000	84472092	84595100	84798930	
	84182191	84285000	84472098	84595900	84798960	
	84182199	84286000	84481100	84596110	84801000	
	84182200	84289079	84481900	84596910	84803090	
	84182900	84295210	84483100	84602911	84805000	
	84183091	84301000	84483310	84602919	84806010	
	84184091	84306900	84483390	84603100	84806090	
	84185011	84311000	84484200	84603900	84807110	
	84185019	84313910	84484900	84609090	84818011	
	84185099	84321010	84485110	84613090	84859010	
	84191100	84321090	84485190	84614011		

85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles					137,214
	85022092	85161011	85181020	85271290	85281291	
	85043400	85161019	85192100	85271391	85281294	
	85053000	85162100	85193100	85271900	85281295	
	85061091	85162910	85193900	85272170	85281298	
	85061095	85162950	85194000	85272198	85299051	
	85063090	85163200	85199200	85273111	85366110	
	85064090	85164010	85199339	85273119	85393210	
	85066090	85164090	85199389	85273198	85393250	
	85068011	85165000	85199912	85273290	85434000	
	85068015	85166010	85201000	85273920	85438915	
	85073093	85166051	85202000	85273980	85445920	
	85074090	85166059	85203211	85279092	85451910	
	85079091	85166070	85203219	85281220	85462091	
	85091090	85166080	85203230	85281254	85481021	
	85094000	85166090	85203299	85281256	85481029	
	85099090	85167100	85203311	85281258	85481099	
	85101000	85167200	85203319	85281262		
	85121000	85167910	85203390	85281266		
	85142080	85167920	85211030	85281272		
	85152910	85167980	85229093	85281276		
	85153918	85171910	85232010	85281281		
	85158091	85172200	85254019	85281290		
95	Toys, games and sports requisites; parts and accessories thereof					175,303
	95010010	95033090	95039032	95051090	95066210	
	95010090	95034910	95039034	95059000	95066290	
	95021010	95034930	95039035	95061110	95066910	
	95021090	95034990	95039037	95061129	95067010	
	95029100	95035000	95039051	95061200	95067030	
	95029900	95036010	95039055	95061900	95069910	
	95031010	95036090	95042010	95064010	95072010	
	95031090	95037000	95042090	95064090	95073000	
	95032090	95038010	95049010	95065100		
	95033010	95038090	95049090	95065900		
	95033030	95039010	95051010	95066100		
	TOTAL (1000 €)					3,717,448
	Exchange rate (ECB 14.02.03-14.03.03)					1.08509
	TOTAL (1000 USD)					4,033,766