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Food and Agricultural Import Regulations and Standards

Country Report

2002

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Report Highlights:
Please note the changes in the following chapters: F. Other Regulations and Requirements - Phytosanitary, Veterinary, Waste Disposal reg.; I. Import Procedure - Import Duty, Tariff Rate Quotas, VAT and Appendix I - Government Regulatory Agency Contacts

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Includes PSD changes: No
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POLAND: FOOD AND AGRICULTURAL IMPORT REGULATIONS AND STANDARDS REPORT (FAIRS)

Last Updated: July 2002
Section(s) Last Updated: LABELING REQUIREMENTS, OTHER REGULATIONS AND REQUIREMENTS, OTHER SPECIFIC STANDARDS, IMPORT PROCEDURE, APPENDIX I

DISCLAIMER: This report has been prepared by the Office of Agricultural Affairs of the USDA/Foreign Agricultural Service in (Warsaw, Poland) for U.S. exporters of domestic food and agricultural products. While every possible care has been taken in the preparation of this report, information provided may be no longer complete nor precise as some import requirements are subject to frequent change. It is highly recommended that U.S. exporters ensure that all necessary customs clearance requirements have been verified with local authorities through your foreign importer before the sale conditions are finalized. FINAL IMPORT APPROVAL OF ANY PRODUCT IS ALWAYS SUBJECT TO THE RULES AND REGULATIONS AS INTERPRETED BY THE COUNTRY OF IMPORT AT THE TIME OF PRODUCT ENTRY.

Please contact this office, if you have any comments, corrections or suggestions about the material contained in this report. Our e-mail address is agwarsaw@fas.usda.gov.

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A. FOOD LAWS

The Polish government works to ensure the safety and quality of food for Polish consumers through a number of regulatory means. Most of the newer measures are consistent with those observed in the European Union.

In the case of new products being introduced on the Polish market, it is always prudent to check whether all ingredients are permitted (especially coloring agents). It is essential for the products to be accompanied by the required documentation. A number of licences, permits and special health certificates are required for any agricultural products. Products not meeting the requirements are detained at the border and are refused entry to Poland. Although the lack of proper labels or documentation can in most cases be corrected, it is a costly and time-consuming procedure which in the case of products with short shelf lives is a disastrous situation.

Please do not hesitate to confirm details pertaining to individual products by contacting the Warsaw Agricultural Affairs Office.

- Polish-EU Cooperation

In anticipation of its future membership in the European Union which its government hopes to achieve by 2004, Poland is adopting similar standards and laws governing food products. The European Union is providing some assistance to Poland during this process. The European Union and Poland have agreed that Polish testing laboratories and other institutions issuing quality certificates will be examined for their conformity with EU directives. A list of the approved institutions will be published in the Official Journal of the European Community. All products tested by these facilities will be automatically accepted for shipment to the European Union as well as Poland without any additional procedures. The Polish Center for Research and Certification in Warsaw (already certifies ISO-9000) is the institution closest to getting such approval although the procedure is not expected to be completed any time soon.

Poland plans to introduce changes in its legal system to attain an EU-compatible certification system. Before the new legislation is introduced, all products originating from the European Union and subject to third party certification will be admitted into Poland. The testing reports and certification documents produced by authorized bodies in the European Union will be reviewed, and if the tests adhere to Polish requirements, then the certification process will be considerably shortened.

B. LABELING REQUIREMENTS

Please note that no exceptions are given to label regulations.

- Samples:

Product samples arriving in Poland must be labeled in Polish. A copy of the draft label (if other than the sticker applied to the sample) must be enclosed. The following information is required:

- name of the product
- name and address of the producer
- ingredients
- weight
- date “best before”

- Products for retail distribution:

Effective July 15, 1994 based on the Journal of Law no. 86 chapter 402, all packaged/canned food products for retail distribution are required to have Polish language labels.

Multi-language labels are acceptable as long as they include Polish language. Labels must contain the following information:

- name of the product
- name and address of the producer
- date best before - the Polish phrase "najlepiej spozyc przed terminem XXX" is most commonly used
- net content (weight/capacity)
- content of the product (ingredients, chemical additives etc.)

As of late 2000, regulations from 1994-1997 concerning the labeling of alcoholic products started to be implemented, (Dziennik Ustaw no. 124 pos 783, dtd. Oct. 13,1997, Polska Norma N-A-79122 - Wino gronowe, Dziennik Ustaw 86 pos 402, July 15 1994). These regulations require that all imported bottled alcoholic beverages must have Polish language labeling.

Labels must contain the following information:

- name of the product (e.g. variety of wine)
- name and address of the producer
- name and address of importer
- net content (capacity in Liters)
- alcohol content in %

Labeling must be applied in the form of a whole label or a permanent sticker before the product can enter Poland. Products arriving in Poland without appropriate labels will be detained at the border until appropriate labels are applied.

- Bulk packaging:

Labeling must be applied in the form of a whole label or a permanent sticker before the product can enter Poland. Products arriving in Poland without appropriate labels will be detained at the border until appropriate labels are applied.

Labels must contain the following information in Polish language:

- name of the product
- name and address of the producer
- ingredients
- weight
- date "best before"

– **Specific requirements for labeling of certain products:**

- Dairy products labeling must contain fat content.
- Alcoholic beverages must contain alcohol content.
- Nutrition Facts table is also required for dietetic and dairy food products.

The following is an example of a Polish food product chart:

Milk Long Life UHT
Ingredients in 100g of milk:
milk sugar: 4.9g
fat: ca 1.5g
protein: ca 3.0g
minerals: 0.8g
Vitamins: A,D,E,K Energy cal: 100 g : 186 kj (44 kcal)

Most food products use 100g (processed products, juices, milk) or 1 L content to provide the content specifications. The content is depicted in grams or milligrams.

Recommended Daily Intake is at times specified especially in the aforementioned products but is not obligatory.

- Organic products:

According to March 16, 2001 legislation all organic products must have a certificate of compliance. Imported products including those which have certificates issued by EU certifying institutions also need to be re-certified in Poland. Once Poland enters the EU products approved in the EU will no longer require re-certification in Poland.

Polish certifying institutions :

AgroBIOTest Sp.z.o.o.
ul. Nowoursynowska 166
02-787 Warszawa

ph/fax: 4822-847873

Polskie Towarzystwo Rolnictwa Ekologicznego (Polish Association of Ecological Agriculture)
ul. Szerokie 26
20-050 Lublin
ph/fax: 48-81-5020859
mobile: 48-606248114

Bioekspert s.c.
ul. Grojecka 109
02-120 Warsaw
ph: 48-24-2629772
fax: 48-22-8252231
mobile: 48-502-56-96-94

To receive a Polish certificate of compliance the producer must apply to one of the above mentioned certifying institutions indicating the activity (farming, trade, wholesale, retail). In case of imported products, this application should indicate the origin, kinds and quantities of products to be imported, as well as information on storage, repackaging or processing locations. The importer must keep all documentation on kinds and quantities of imported organic products, as well as their storage, packaging and transportation.

The certificate of compliance is valid 12 months (from the time of issueance). Organic products are those which
- include at least 95 % of ingredients produced by organic methods or
- include at least 70 % percent of ingredients produced by organic methods with remaining 30 % of ingredients being permitted for use in organic farming or processing.

Imported products should be labeled as organic if they were produced by organic methods confirmed by the certificate of compliance. The label should state that "product of organic farming", as well as contain the information on the manufacturer, number of the certificate of compliance, the name of the certifying institution and its ID number. Imported products the name of importer should also be mentioned on the label, and if from the European Union - the information that this product is under the EU control system.

Organic products for trade should be stored separately from other non-organic products. Storage and transportation of organic products is done in closed packaging or containers with the information on the name and address of manufacturer, name of certifying institution, its ID number and certificate number. This legislation entered into force on October 1, 2001.

- Nutritional Labeling:

Nutritional labeling regulations are specified in Journal of Law no. 51 chapter 293 dated December 17,

1973 and Journal of Law 108 chapter 520 dated August 22, 1996.

Polish regulations concerning this subject are not very detailed. Any issues not directly specified are subject to the EU and Codex regulations. In many cases, product labeling must be individually approved by State Hygiene Office- (Panstwowy Zaklad Higieny) - PZH.

Since Polish regulations do not specify conditions which must be met when using nutrition content claims, implied and health threat claims on packaging must be approved by the PZH office. In certain cases, cereal products for example, the use of statements such as "cereal contains minerals beneficial to health" have already been approved for the Polish market. Some companies have experienced problems with terms which imply curative or prevention effects of food products specified on the labels. In most cases the standard Nutrition Facts panel used on U.S. products is not sufficient for Polish authorities in order to approve the product but is taken into consideration when evaluating any nutritional claims, implied on product labels.

- Products derived by Biotechnology

Since April 22, 2000, all products containing Genetically Modified Organisms have to be labeled according to the regulations from October 1999. The regulation requires labeling of any product regardless of the level of content of the GMO in the product.

Import of Products containing Biotechnology originating materials:

- Bulk Products: In order to import bulk Biotechnology product (e.g. soybean meal, corn) individual importer has to apply for a permit (specifying particular variety) to the Ministry of Environmental Protection. Ministry of Environmental Protection passes this request to special GMO Committee consisting of processors/scientists/NGO'S. This committee votes on individual applications and issues an opinion which is passed to the Ministry of Environmental Protection. Ministry of Environmental Protection taking into consideration the opinion of the committee issues or refuses a permit. This permit is valid 10 years and specifies individual importer and variety which is to be imported.

- Food Products: Only those Biotechnology products (varieties) which are already approved for the Polish market (e.g. Soybean Meal Roundup) can be used as igriedients in products and imported for the Polish market.

Food containing Bioengineering ingredients must receive a positive opinion from the Institute of Hygenie followed by an approval from the Main Sanitary Inspection.

- Feeds: Feed containing Bioengineering ingredients must receive an approval from the Main Veterinary Inspection.

Packaging of products: Packaging should prevent the accidental release of a product into the environment during transportation, storage and use.

A. Packaging of GMO products or products containing GMO ingredients should include identification of the product as a "genetically modified product". The label should be on a background which contrasts with the color of the package and other labeling on the package.
B. Ingredients must be labeled on the package as "genetically modified" or an asterisk (*) must be placed next to the ingredient, and a footnote indicating "Genetically modified" should follow the list of ingredients.

Additional information should be shown on the package including:
A. information about the possible uses of a product;
B. the date and number of the GMO permit;
C. conditions under which the product should be used;
D. instructions on actions to take in the case of a misuse or incorrect release of the product into the environment;
E. instructions on the proper storage and sale of the product.

A new GMO law was approved by the Polish parliament on June 11, 2001. Currently (July 2002) implementation regulations for the new law have not yet been finalized. Hence, the majority of the regulations in place pertain to the previous (April 22, 2000) law. The new regulation allows a 1% tolerance level for unintentional content of GMO ingredients in products.

C. PACKING AND CONTAINER REGULATIONS

Polish packing and container requirements do not differ from general international standards. When importing by containers from the United States, Polish importers prefer 40 ft. containers due to the overall lower costs per item. However certain regulations such as weight restrictions may limit shipments of heavier products. For example, for a 40 ft container there is a weight limit of 30.5 tons. Polish transportation regulations specify that weight on one truck axle cannot exceed 8.5 tons. For heavier container loads special heavy duty tractors and semi-trailers must be used.

Container shipments specified as dangerous (highly flammable) - classified as IMCO-IMDG require special permission. High Cube containers (30 cm higher than regular sized containers) also require importer to obtain special permission issued at a point of entry by local authorities. Due to the varied height of local bridges, special routes must be assigned for transportation of irregular size loads.

Currently no waste disposal regulations apply to container shipments.

D. FOOD ADDITIVES REGULATIONS

Poland's Ministry of Health and Social Welfare published regulations (Dziennik Ustaw no. 9 pos. 72) on food additives on February 5, 2001. Poland uses a positive-additives list, which identifies additives that are permitted for use in foodstuffs. This particular regulation has been one of the most difficult obstacles facing imported products. The new list is much more compatible with current EU regulations. However, it is not identical. The Polish Ministry of Health has indicated that the new regulations include

certain precautions aimed at protecting the Polish consumer. One example is the use of synthetic colors in dairy products which are approved in the EU but not in Poland. In such cases the Polish government uses the term "allowable only after Poland joins the EU". The changes constitute a big step forward in modernizing Polish regulations and should enable many imported products currently not present on the Polish market to enter Poland.

The current list is contained in Attachment A.

Work on a new edition of the list has already begun, but it is not yet known when it will be published.

The following institutions are directly involved in inspecting food additive levels in imported products:

Ministry of Health and Social Welfare - preparation of legal documentation
Warsaw Sanitary Station - SANEPID - actual tests & check ups
National Food and Nutrition Institute - legal work & check ups

E. PESTICIDES AND OTHER CONTAMINANTS

Polish authorities have prepared a positive residue list. Regulations on pesticide residue and other contaminate levels have been specified in the Journal of Law in 1997 (Dziennik Ustaw no. 43 dtd. April 30, 1997) prepared by the Ministry of Health and Social Welfare. While the format of the current Polish list differs from the EU and Codex lists, the content is very similar. A new list is currently being prepared by the Polish authorities.

In the case of commodities which have been treated with plant protection chemicals, one of the required documents is the list of plant protection chemicals which were used during the production of the commodity.

According to the Polish Sanitary Office which conducts tests of imported commodities, this particular regulation does not hinder international trade. An approved pesticide list and any additional details concerning this subject can be obtained from the State Hygiene Office- (Panstwowy Zaklad Higieny) - PZH

F. OTHER REGULATIONS AND REQUIREMENTS

Health Authorities:

It is the responsibility of the importer to submit a report on each shipment of imported goods to the Voivodship (State) Sanitary Station.

The report (in Polish) should include the following information:

1. Name of the product
2. Name of exporter
3. Name of importer
4. Name of producer
5. Quantity (also number of cases or pallets)
6. Date of production
7. Date and port of entry
8. Means of transportation (e.g., truck, registration no. etc.)

A list of all sanitary stations responsible for a particular region can be obtained by local importers from the Warsaw Sanitary Station - SANEPID.

G. OTHER SPECIFIC STANDARDS

Alcoholic Beverages

A permit is required from the Ministry of Economy to sell imported alcoholic products in wholesale outlets. Local county offices issue permits for alcoholic beverages to be sold in retail outlets.

Phytosanitary regulations

Shipments of live plants, fresh fruits, vegetables, grains and seeds require a phytosanitary certificate. Any shipment containing prohibited organisms (fungi, viruses, bacteria, insects, mites, weeds) will be prohibited from entering Poland. A list of prohibited organisms is available from the Main Inspectorate of Plant Protection and available on the Inspectorate web page: http://www.pior.gov.pl

Polish phytosanitary regulations are based on a law dated July 12, 1995 whose whole text with relevant updates was published in Dziennik Ustaw in 1999 no. 66 pos. 751. Regulations currently in place (Dziennik Ustaw dtd. February 16, 2001 no. 22 pos. 248) specify: 1. harmful organisms subject to compulsory control; 2. lists of plants, plant products and objects which are forbidden entry to Poland; 3. Other specific phytosanitary requirements and 4. List of plants, plant products and objects for which a phytosanitary certificate is required.

Veterinary regulations

Imports of animals and products of animal origin are supervised by the General Veterinary Inspectorate headed by the Chief Veterinary Officer (CVO). The CVO closely cooperates with FAS Warsaw, FSIS and APHIS in Washington D.C.

Live animals, meat, meat products and offal, dairy products as well as bovine semen and embryos imported into Poland must be accompanied by a health certificate issued by a government-approved

veterinarian from the exporting country. Since February 2002, importers also must apply for an import permit from the Main Veterinary Service. Products also must bear a label in Polish with the date of production clearly stated. There is a zero tolerance for presence of hormones in imported beef but Polish veterinary authorities do not require that beef originates from cattle which have not been treated with growth promoting hormones. Each imported shipment of beef is tested. Breeding animal and animal genetics importers must also contact Center for Animal Breeding and National Institute for Animal Husbandry in Balice in order to receive a positive opinion about breeding value of imported genetics.

In addition, the suppliers should check with importers about Polish standards regarding products sold in Poland or stored in Poland for transhipment. Poland has a set of quality standards for storage conditions of meat and meat products and validity of the products depending on conditions and temperature of storage. New veterinary law also requires that each health certificate for product in transit has to be translated into the Polish language by a certified interpreter.

Beginning in January 1997, a regulation went into effect requiring that imported products (including food and agricultural products) be inspected to check if they meet Polish quality standards. The Centralny Inspektorat Standaryzacji (CIS), is charged with ensuring the "quality" of products offered on the Polish market. So far, the CIS inspection has not noticeably hindered trade in food products. Starting in 2003 the Polish Government plans to change the structure of CIS. Instead of CIS, a new inspection agency called Quality Inspection of Commercial Food and Agricultural Products is to be created. Many of the current CIS structures are to be included into the new organization. These change are expected to create much stronger supervision, of the QICFAP, by the Ministry of Agriculture.

On May 11, 2001 a new law concerning all health and nutrition aspects of food products was adopted in Dziennik Ustaw 63 dtd. June 22, 2001. This law constitutes another step towards aligning the Polish regulations with the European Union. The regulation covers: production, storage, handling, labeling of food products, products derived from biotechnology, food additives, contamination levels and HACCP.

Implementation of regulations for the new law were prepared by the Polish Ministry of Health and Social Welfare, Main Sanitary Inspectore and the Ministry of Agriculture. Some of the regulations will become effective during 2003, while HACCP regulations will become effective on Jan. 1, 2004.

Waste Diposal Regulations

On April 27, 2001 (published in Journal of Law No. 62, dtd. June 20, 2001) the Polish Government approved a new regulation concerning disposal of waste originating from production, import and distribution of all products sold on the Polish market (including food and agricultural products). Producers and importers are responsible for signing appropriate agreements with firms specialising in utilisation of packaging materials. By introducing this new regulation the Polish government, in line with the EU requirements, is promoting product recycling.

H. COPYRIGHT/TRADEMARK LAWS

-Protecting Your Product from IPR Infringement

Intellectual property laws are in place in Poland. Although the enforcement has been improving, it is still far from adequate. In theory all foreigners, both resident and non-resident in Poland, are protected from intellectual property infringement, either as a result of Polish law or bilateral agreements. Poland is a signatory to a number of international IPR conventions, including the Bern and Paris conventions as well as the World Institute for Protection of Intellectual Property (WIPO). In 1997, Poland ratified the Rome Convention specifying IPR regulations.

As a result of its uneven IPR performance, in May 1997 the United States Trade Representative placed Poland on the Watch List of its Special 301 report on IPR practices. Poland remains on the Watch List at the present time.

-Patents

The Polish Law on Inventive Activities protects inventions through patents and utility models. Applications are filed with the Polish Patent Office; Polish attorneys must represent foreign applications. Patents are granted based on novelty, non-obviousness, technical character, and applicability. These are product patents versus process patents. Registrations are published 18 months from the date the application is received. Registered patents are valid 20 years from the filing date. Registered models, inventions, and industrial designs are valid for five years and may be extended for another five years. Annual fees must be paid for maintaining a patent. There are no regulations regarding license terms. Criminal penalties are possible for infringement.

-Trademarks

Poland's trademark law of 1985 stipulates that trademarks, service marks, or collective marks may be registered. Trademarks are also protected under the 1993 Law on Combating Unfair Competition. A trademark must define the goods and services that are to be marked by the registered trademark. Applications are filed with the Polish Patent office and priority under the Paris Convention may be claimed. Polish patent agents must represent foreign applicants. A registered trademark is valid for 10 years from the date of filing, unless the mark is not used for three consecutive years. The registration may be renewed for 10-year periods. Trademarks may be licensed. Ornamental designs and integrated circuits are protected.

U.S. companies find, however, that despite the existence of laws, Polish authorities often lack the knowledge and resources to enforce them. U.S. companies must often spend resources protecting their own interests. Under the amended Code of Civil Procedure, a request for temporary injunction forbidding the infringer from using an item until a case can be resolved must be reviewed by a court within seven days, thus becoming a new tool in protecting trademark and intellectual property rights.

The Pro-Marka Polish Association of Branded Goods Producers (PABGP) was established in 1996

with the goal of protecting trademarks, foiling pirates, and educating consumers and regulators alike about the value of brand names. Currently Pro-Marka has about 25 international and Polish member companies and focuses on consumer products.

-Copyrights

A new copyright law, in line with international standards, came into force in June 1994. The copyright law introduced protection of not only literary, musical and graphic works, but also computer software, audio-visual works and industrial patterns. It extends copyright protection from 25 to 50 years to comply with international standards, and protects not only authors, but also producers, artists, and performers for both commercial and personal rights. Generally, commercial rights expire 50 years after the author's death. This regulation also applies to registered promotional audio/visual aids which might be utilized in promoting products in Poland.

U.S. companies find that enforcement of copyrights, like trademarks, is still inadequate despite major progress made in the last three years. Since the beginning of 1998, Polish customs authorities and police have been more actively protecting Intellectual Property rights by not only reacting to claims of interested companies or organizations but also being pro-active. U.S. companies and trade associations have spent a great deal of resources informing the public as well as the legal community of the issue of copyright protection. The greatest problems are in the area of sound and video recordings and especially software. The local chapter of the Business Software alliance estimates that even though the situation is improving, almost 70% of software products on the Polish market are pirated.

-Trade Secrets

Trade secrets are protected under the law regarding protection against unfair competition of 1993.

I. IMPORT PROCEDURE

- Entry of imported products

– Containers - Port Entry

Containers arriving in vessels are cleared from ships on the basis of the Ship Manifest and Bill of Lading. Once released from the ship, goods are handled by individual customs clearance agencies. Most of the importing firms work with customs Agencies at Polish border crossings which represent their interests at a particular point of entry. An agency prepares all of the documentation which is needed for the Customs Office. Depending on the particular commodity, documentation requirements can range from Phytosanitary or Veterinary Certificates to Polish Central Inspection Office (CIS) which inspects all commodities. Customs import documentation in Poland is compiled under a "Single Administrative Document" (SAD) and includes a customs declaration and certificate of origin. The SAD contains 56 questions about the goods, importer, the place of origin, and method of payment. A completed customs value declaration is attached to the SAD. An original invoice or pro-forma invoice proving the value of the goods is also required.

Once this documentation is assembled, the agency presents them to Polish Customs Office. We have been informed that export documentation (including an invoice) can be prepared in English. However, in order to speed up the clearance process, it is advisable to have a Polish language translation of the names of the commodities. This will also assist the Polish customs authorities in assigning the correct customs tariff to a particular product. This is especially important in cases of commodities at different stages of processing (e.g. popcorn - can be micro-waved or bulk grain) where different duties apply.

Together with document preparation, customs clearance at a port of entry can take up to 2-3 days.

Once the product has cleared the CIS and Customs clearance office it is free to be delivered to the Polish importer.

- Truck deliveries - border crossing

Specified Polish border crossings handle truck loads being imported to Poland. As in the case of port entry, Polish importers work though authorized customs agencies. Documentation procedures remain the same. In cases where the exporter envisages that the goods should be cleared by a Customs Office other than the one at the first border crossing, the goods can be cleared at a specified internal Polish Customs Office previously specified in the T2 - export document.

Average time for customs clearance at a country border crossing ranges from 3 to 12 hours.

- Temporary Entry of a product:

A license is required for the temporary importation of goods, which takes place in Poland under Customs supervision. Written confirmation is required, stating that the goods will be shipped from Poland on a specified date. A deposit is required for the import of the goods subject to clearance, equal to the value of the goods to be exported including the import customs duty and taxes which would apply if the shipment remained in Poland. Transhipments of poultry meat from the U.S. are mostly hampered by this regulation. Some of the Polish import firms are able to obtain bank guarantees to cover the value of transhipment deposits. The transhipment deposit is returned to the importer once the transshipped product leaves the country, which has to be confirmed by customs and veterinary border authorities.

Commercial samples of zero or low value can usually be imported free of customs duty by means of a written statement to Polish Customs confirming the value of the sample and that it will stay in the possession of the importing entity. Temporary imports may also enter Poland under an ATA Carnet.

Products transshipped through Poland are transported on the basis of TIR, T1, T2 Carnets. In such cases carnets issued by the exporter provide the assurance that the product will not remain in Poland.

Promotional materials must be clearly marked "no commercial value" in order to clear customs. A new Customs Law took effect in January 1997 and harmonized Polish law with EU customs regulations.

- Import Duty, VAT, Excise tax:

Poland has some very high tariffs for agricultural products imported outside of preferential trade agreements outlined in the attached exhibits. Tariffs for meat and products can be as high as 80 %. Poultry, pork and beef all have high tariffs. Tariffs on dairy products, fruits, vegetables and grains are also high to protect domestic producers. Vegetable and fruit tariffs are higher (40 %) during specific growing seasons and less (20 %) during the off season.

U.S. exports to Poland in terms of import duties are in a competitive quagmire pending EU accession. This transition period is particularly difficult because while Poland extends preferential tariffs to EU member states under the "zero for zero" agreement which went into effect in January 2001, the U.S. remains subject to much higher tariffs. At the same time, Poland's current import duties are generally much higher than EU external duties which will not go into effect until actual accession. Consequently, while many EU imports benefit from zero duties, U.S. products remain subject to import duties which are much higer than EU external duties.

- Tariff Rate Quotas:

Following are comments on TRQs for commodities of concern to U.S. exports, although grain access is effectively blocked unless the zero tolerance Ambrosia/ragweed issue is resolved. More comprehensive TRQ information and lists are available in the FAS/Warsaw Gain Trade Monitoring Report PL2006 - available via internet on www.fas.usda.gov. Many preferential TRQs exist for wine from central/eastern European countries, Israel, and Turkey.

For select products, tariff regulations limit the size of permits which can be used to import within tariff rate quotas. For example, the maximum permit size for within quota imports for grain is 1,500 tons,100 tons for pork, poultry, butter, and starch, and 20 tons for non-beet or cane sugar, processed tomatoes or sauces. For poultry, red meat, meat products, butter, wheat, rapeseed and beet or cane sugar, total quotas are split into four equal amounts allocated quarterly.

Since 2001, within the WTO permitted quota for sugar, a portion is only designated for the EU. For example, within the total TRQ of 65,285 tons for beet or cane sugar for all WTO countries, 32,500 tons are reserved for imports from EU countries for CY 2002.

- Grain TRQs:

As of January 1, 2002, Poland announced a tariff rate quota (TRQ) for 388,000 tons of non-durum and durum wheat for 2002. Permits to import within the TRQ for wheat are limited to a maximum quantity of 1,500 tons each. Within quota tariffs are set at 20% for durum wheat and 25% for non-durum wheat. Starting from January 1, 2002, the out-of-quota tariff on durum wheat imported from all countries was suspended until the end of CY 2002.

Tariff rate quotas for small amounts of grain products (wheat flour, non-wheat flour, malt and other agricultural products) were increased for 2001 in accordance with WTO obligations.

In 2001, the Polish government introduced for the first time a type of quota called the "Tariff Free Grain Import Plafond". Imports within plafond quotas do not require individual permits and can be conducted until the Plafond is fulfilled and the end of the quota is announced in the official government legal publication known as "Dziennik Ustaw". Last year such "Plafond" quotas were allowed for significant amounts of wheat corn, barley, rye or oats from all destinations. For 2002, thus far, there are plafond quotas for wheat, corn and processed tomatoes from the Slovak Republic and wheat from Hungary which replaced previous import quotas for these countries. The plafond quota from the Slovak Republic is for 40,000 tons wheat at a 15% tariff, 40,000 tons of tariff free corn and 1,500 tons of processed tomatoes at an 11% tariff rate. The Hungary plafond quota is for 200,000 tons of wheat at a 15% tariff.

- Red Meat and Poultry TRQs:

There are general TRQ's for poultry meat, pork and beef applied also to U.S. products. In 2002, general TRQ's were set at 47,736 tons for poultry meat, 46,480 tons for pork and 23,195 tons for beef. There are also preferential TRQs for CEFTA, EU countries and other bilateral agreement partners.

- VAT and Excise Tax

VAT: Poland has a Value Added Tax (VAT) system in place for agricultural and food products. The VAT is applied in the same manner to both imports and domestically-produced products. The VAT in Poland ranges from 3 % to 22 % depending on the type of commodity. A lower VAT is applied to semi-processed commodities such as Non-Fat Dry Milk. A higher VAT is applied to processed commodities, such as bake mixes or retail products. In fall 2000, the government of Poland implemented a 3 percent VAT for basic agricultural products. This VAT rate made Polish taxation similar to the VAT effective in most EU countries.

- Registration of a new imported product or additive:

All imported products must be approved for sale or use on the Polish market. In order to test or register a new product or start procedures for receiving approval of a new additive, (not specified in the approved additives list), the following procedure should be followed:

Appropriate Voivod Sanitary Station should be contacted. In case of Warsaw - the Wojewodzka Stacja Sanitarna (SANEPID).

An appropriate local sanitary station must be supplied with a product sample for testing. The tests can take between 2 weeks and 2 months. The cost is difficult to estimate but may amount to $250.00 per product. An estimate of the cost can be obtained from the SANEPID station when it is presented with

product details. The lab tests for product ingredients determine whether they are permitted on the Polish market.

If it is determined that all the ingredients are allowed on the Polish market, SANEPID test results are sufficient for the product to be sold in Poland. However, should some ingredients be questioned, additional requests must be submitted to State Hygiene Office (Panstwowy Zaklad Higieny).

Please note that product testing in SANEPID can only be ordered by a firm registered in Poland! (eg. potential importer). Each region in Poland has appropriate sanitary stations (a list is available from Warsaw SANEPID)- eg. Only firms registered in Warsaw or neighboring areas can conduct product testing in the Warsaw Sanitary Station).

In case the product ingredients are questioned by SANEPID, the product information has to be forwarded to State Hygiene Office (Panstwowy Zaklad Higieny).

Once a product is classified as approved by the PZH a written request must be forwarded to the Chief Sanitary Inspector (Glowny Inspektor Sanitarny) for permission for the product to be sold on the Polish market.

The Chief Sanitary Inspector issues permits for all products to be sold in Poland. The following documentation should be presented to GIS:

- written request for approval for the product to be sold in Poland
- copy of PZH documentation
- copy of registration documentation of Polish importer. The importing firm must be officially registered in Poland.

– **Trade Infrastructure set up by the Polish Government:**

- Bonded Warehouses

- Many of the Polish import firms utilize Bonded Warehouses which enable them to use only a portion of imported goods at a time as well as to easily re-export goods out of Poland. Bonded warehouses are operated by permission of the President of the Central Office of Customs. They can be operated by commercial code companies.

- Free Trade Zones/Warehouses

There are currently six duty-free zones (DFZ) in Poland. Duty-free zones are established by the Council of Ministers and managed by authorities recommended by the Council, mostly the Voivodship governor who issues permission. One zone is located at Warsaw's international airport, two of them are located on Poland's eastern border in Sokolka and Terespol, another in Gliwice (Silesia), and two

on Poland's north-western border in Szczecin and in Swinoujscie.

Customs duties are repaid to the importer for re-export of products within12 months of the date of customs clearance in full or partially, depending upon the length of time in-country. For more information, please contact the Info-line of the Central Office of Customs (Listed in Appendix A).

APPENDIX I -- Government Regulatory Agency Contacts

Ministry of Agriculture and Rural Development
Mr. Jaroslaw Kalinowski
Minister
ul. Wspolna 30
00-930 Warsaw
Poland
ph: 4822-6231000 - operator
fax: 4822-6232750

Ministry of Agriculture and Rural Development
Department of Foreign Cooperation
Ms. Wanda Samborska
Acting Director
ph: 4822-6282351
fax: 4822-6212326
e-mail: wanda.samborska@minrol.gov.pl

Ministry of Agriculture and Rural Development
Plant Production Department
Ms. Bozena Nowicka
Acting Director
ul. Wspolna 30
Warsaw
ph: 4822-6232151
fax: 4822-6232750 or 6288784

Ministry of Agriculture and Rural Development
Animal Production and Veterinary Department
Mr. Jan Kolacz
Acting Director
ul. Wspolna 30
Warsaw
ph: 4822-6232307
fax: 4822-6232105

Ministry of Health and Social Welfare - preparation of legal documentation
Mr. Mieczyslaw Blaszczyk
Acting Director
Department of Public Health
ul. Miodowa 15

Warsaw
ph: 4822-8311543, operator 6349600
fax: 4822-8315594, 6311212

Ministry of Health and Social Welfare
Ms. Malgorzata Drab
Acting Director
Health Policy Department
ph: 4822-8260894
fax:4822-6349376

Ministry of Environment
Mr. Jan Wrobel
Acting Director
Department of Nature Protection (Biotechnology)
ul. Wawelska 52/54
00-922 Warsaw
ph: 4822-5792235, operator: 5792900
fax: 4822-5792555

Ministry of Economy - Import Licences and Quotas
Mr. Jaroslaw Maka, Director Department of Goods Turn Over
Pl. Trzech Krzyzy 5
00-507 Warsaw
ph: 4822-6935553, 6935554
fax:4822-6934021, 6234022
e-mail: droz@mg.gov.pl

Ministry of Economy
Ms. Lucyna Jarenczuk
Expert - USA matters
Pl. Trzech Krzyzy 5
00-507 Warsaw
ph: 4822-6935508
fax: 4822-6219714

Mazowiecka Sanitary Station - SANEPID - actual tests & check ups
Mr. Krzysztof Dziubinski, Acting Voividship Sanitary Inspector
Ms. Ewa Sosnowska, Director of Food and Nutrition Department
ul. Zelazna 79
00-875 Warsaw
ph: 4822-6201656, 6209001 ext. 42
fax: 4822-6248209
www.wsse-wawa@supermedia.pl

National Food and Nutrition Institute
Dr. Lucjan Szponar, Director
or
Ms. Katarzyna Stos
Section for Food and Nutrition Manager
Institute of Food and Nutrition
ul. Powsinska 61/63
02-903 Warsaw
ph: 4822-5509677, 8420571, 8422171
fax: 4822-8421103
fax: 4822-423742

Agricultural and Food Quality Inspection (CIS)

Mr. Slawomir Pietrzak
Deputy Director
Agricultural and Food Quality Inspection (CIS)
ul. Zurawia 32/34
00-515 Warsaw
ph: 4822-6287393
fax: 4822-6294816, 6214858

Ms. Anna Skrzynska
Chief Specialist Department of European Integration
and Foreign Cooperation
ul. Zurawia 32/34
00-515 Warsaw
ph: 4822-6252028
fax: 4822-6294816

State Hygiene Office- (Panstwowy Zaklad Higieny) - PZH
Prof.Jan Krzysztof Ludwicki, Director, ph: 4822-8497084
Ms. Katarzyna Czaja, chemical residue lab, ph: 4822-8493332
Ms. Krystyna Rybinska, Food Testing Unit
ul. Chocimska 24
Warsaw
ph: 4822-8494051 ext. 359, 339
fax: 4822-8493513, 8497441

Main Sanitary Inspection (Glowny Inspektor Sanitarny - GIS)
Mr. Andrzej Trybusz
ul. Dluga 38/40
00-238 Warsaw
ph: 4822-6351559

fax: 4822-6356194

Polish Center for Research and Certification
Ms. Ewa Slowinska
Manager Food Department
ul. Klobucka 23A
02-699 Warsaw
ph: 4822-6470722, 8579916
fax: 4822-6471109
e-mail: cert.wyr@pcbc.gov.pl
www.pcbc.gov.pl

Customs Service of Republic of Poland
Mr. Tomasz Michalak
President
ul. Swietokrzyska 12
00-916 Warsaw
tel. 48-22 6945313, 6143194
fax: 48-22 6248397
www.guc.pl

For import licenses:

Agricultural products:

Agency for Agricultural Markets
Mr. Jan Sobiecki, Chairman
ul. Nowy Swiat 6/12
00-40Warsaw
ph: 4822-6287924
fax: 4822-6617998

For phytosanitary import permits:

State Plant Protection Inspection Service
Main Inspectorate
Mr. Adam Zych
Main Inspector
ul. Wspolna 30
00-930 Warsaw
ph: 4822-6232404
fax: 4822-6232304

For live animals, semen and embryos:

Central Animal Breeding Office
Mr. Aleksander Merecki
Director
ul. Sokolowska 3
01-142 Warsaw
ph: 4822-6320159
fax: 4822-6320115

For meat and dairy products:

Dr. Piotr Kolodziej
Chief Inspector
Main Veterinary Inspection Service
ul. Wspolna 30
00-930 Warsaw
ph: 4822-6288511
fax: 4822-6231408

APPENDIX II - Other Import Specialist Contacts:

Foreign Agricultural Service
U.S. Embassy/Warsaw
Wayne Molstad, Agricultural Counselor
Joanna Kulawinska, Secretary
Wlodzimierz Makowski, Grain and Oilseeds
Piotr Rucinski, Livestock and Meat
Jolanta Ganczewska, Processed Food Products
Natalia Koniuszewska, Wood Products, Cotton, Biotechnology
tel: 4822 621 3926
fax: 4822 628 1172
email: agwarsaw@fas.usda.gov

Foreign Commercial Service
U.S. Embassy/Warsaw
Al. Jerozolimskie 56C
00-659 Warsaw
tel: 4822 625 4374
fax: 4822 621 6327

Pro-Marka Polish Association of Branded
Goods Producers (PABGP)
Mr. Aleksander Krzyzowski, Director General
ul. Trebacka 4, Room 453
00-074 Warsaw
Tel: (48-22) 630-9621, 630-9727
Fax: (48-22) 826-1399
e-mail: olek@marka.pl

Export-Import Bank
811 Vermont Ave., NW
Washington, D.C. 20571
Tel: 1-800-565-EXIM, (202) 565-3946,
Fax: (202) 565-3380
http://www.exim.gov

APPENDIX III - Food Additives

List of Approved Food Addictives for Poland
December 27, 2000

Product Number According to European Union System	Name of Product
E 100	Curcumin
E 101	(i) Riboflavin (ii) Riboflavin-5'-phosphate
E 102	Tartrazine
E 104	Quinoline Yellow
E 110	Sunset Yellow FCF Orange Yellow S
E 120	Cochineal Carminic Acid, Carmines
E 122	Azorubine Carmoisine
E 123	Amaranth
E 124	Ponceau 4R Cochineal Red A
E 127	Erythrosine
E 128	Red 2G
E 129	Allura Red AC
E 131	Patent Blue V
E 132	Indigotine Indigo Carmine
E 133	Brilliant Blue FCF

E 140	Chlorophylls and Chlorophyllins (i) Chlorophylls (ii) Chlorophyllins
E 141	Copper complexes of chlorophylls and chlorophyllins (i) Copper complexe of chlorophylls (ii) Copper complexe of chlorophyllins
E 142	Green S
E 150a	Plain caramel
E 150b	Caustic sulphite caramel
E 150c	Ammonia caramel
E 150d	Sulphite ammonia caramel
E 151	Brilliant Black PN, Black BN
E 153	Vegetable carbon
E 154	Brown FK
E 155	Brown HT
E 160a	Carotenes (i) Mixed carotenes (ii) Beta-carotene
E 160b	Annato, bixin, norbixin
E 160c	Paprika extract, capsanthin, capsorubin
E 160d	Lycopene
E 160e	Beta-apo-8'-carotenal (C30)
E 160f	Ethyl ester of beta-apo-8' -carotenic acid (C30)
E 161b	Lutein
E 161g	Canthaxanthin
E 162	Beetroot Red, Betanin
E 163	Anthocyanins
E 170	Calcium carbonates (i) Calcium carbonat (ii) Calcium hydrogen carbonate

E 171	Titanum dioxide
E 172	Iron oxides and hydroxides
E 173	Aluminium
E 174	Silver
E 175	Gold
E 180	Litholrubine BK
E 200	Sorbic acid
E 202	Potassium sorbate
E 203	Calcium sorbate
E 210	Benzoic acid
E 211	Sodium benzoate
E 212	Potassium benzoate
E 213	Calcium benzoate
E 214	Ethyl p-hydroxybenzoate
E 215	Sodium ethyl p-hydroxybenzoate
E 216	Propyl p-hydroxybenzoate
E 217	Sodium propyl p-hydroxybenzoate
E 218	Methyl p-hydroxybenzoate
E 219	Sodium methyl p-hydroxybenzoate
E 220	Sulphur dioxide
E 221	Sodium sulphite
E 222	Sodium hydrogen sulphite
E 223	Sodium metabisulphite
E 224	Potassium metabisulphite
E 226	Calcium sulphite
E 227	Calcium hydrogen sulphite
E 228	Potassium hydrogen sulphite

E 230	Biphenyl, diphenyl
E 231	Orthophenyl phenol
E 232	Sodium orthophenyl phenol
E 234	Nisin
E 235	Natamycin, Pimaricin
E 242	Dimethyl dicarbonate
E 250	Sodium nitrite
E 251	Sodium nitrate
E 252	Potassium nitrate
E 260	Acetic acid
E 261	Potassium acetate
E 262	Sodium acetates (i) Sodium acetate (ii) Sodium hydrogen acetate (Sodium diacetate)
E 263	Calcium acetate
E 270	Lactic acid
E 280	Propionic acid
E 281	Sodium propionate
E 282	Calcium propionate
E 290	Carbon dioxide
E 296	Malic acid (DL-)
E 297	Fumaric acid
E 300	Ascorbic acid
E 301	Sodium ascorbate
E 302	Calcium ascorbate
E 304	Fatty acid esters of ascorbic acid (i) Ascorbyl palmitate (ii) Ascorbyl stearate
E 306	Tocopherol-rich extract

E 307	Alpha-tocopherol
E 308	Gamma-tocopherol
E 309	Delta-tocopherol
E 310	Propyl gallate (PG)
E 311	Octyl gallate (OG)
E 312	Dodecyl gallate (DDG)
E 315	Erythorbic acid
E 316	Sodium erythorbate
E 320	Butylated hydroxyanisole (BHA)
E 321	Butylated hydroxytoluene (BHT)
E 322	Lecithins
E 325	Sodium lactate
E 326	Potassium lactate
E 327	Calcium lactate
E 330	Citric Acid
E 331	Sodium citrates (i) Monosodium citrate (ii) Disodium citrate (iii) Trisodium citrate
E 332	Potassium citrates (i) Monopatassium citrate (ii) Tripotassium citrate
E 333	Calcium citrates (i) Monocalcium citrate (ii) Dicalcium citrate (iii) Tricalcium citrate
E 334	Tartaric acid [L(+)-]
E 335	Sodium tartrates (i) Monosodium tartrate (ii) Disodium tartrate

E 336	Potassium tartrates (i) Monopotassium tartrate (ii) Dipotassium tartrate
E 337	Sodium potassium tartrate
E 338	Phosphoric acid
E 339	Sodium phosphates (i) Monosodium phosphate (ii) Disodium phosphate (iii) Trisodium phosphate
E 340	Potassium phosphates (i) Monopotassium phosphate (ii) Dipotassium phosphate (iii) Tripotassium phosphate
E 341	Calcium phosphates (i) Monocalcium phosphate (ii) Dicalcium phosphate (iii) Tricalcium phosphate
E 342	Ammonium phosphates (i) Monoammonium orthophosphate (ii) Diammonium orthophosphate
E 350	Sodium malates (i) Sodium malate (ii) Sodium hydrogen malate
E 353	Metatartaric acid
E 354	Calcium tartrate
E 355	Adipic acid
E 356	Sodium adipate
E 357	Potassium adipate
E 363	Succinic acid
E 385	Calcium disodium ethlyene diamine tetra-acetate (Calcium disodium EDTA)
E 400	Alginic acid
E 401	Sodium alginate

E 402	Potassium alginate
E 403	Ammonium alginate
E 404	Calcium alginate
E 405	Propane-1, 2-diol alginate
E 406	Agar
E 407	Carrageenan
E 410	Locust bean gum
E 412	Guar gum
E 413	Tragacanth
E 414	Acacia gum (gum Arabic)
E 415	Xanthan gum
E 416	Karaya gum
E 417	Tara gum
E 418	Gellan gum
E 420	Sorbitol (i) Sorbitol (ii) Sorbitol syrup
E 421	Mannitol
E 422	Glycerol
E 425	Konjac (i) Konjac gum (ii) Konjac glucomannane
E 432	Polyoxyethylene sorbitan monolaurate (polysorbate 20)
E 433	Polyoxyethylene sorbitan monooleate (polysorbate 80)
E 434	Polyoxyethylene sorbitan monopalmitate (polysorbate 40)
E 435	Polyoxyethylene sorbitan monostearate (polysorbate 60)

E 436	Polyoxyethylene sorbitan tristearate (polysorbate 65)
E 440	Pectins (i) Pectin (ii) Amidated pectin
E 442	Ammonium phosphatides
E 444	Sucrose acetate isobutyrate
E 445	Glycerol ester of wood resin
E 450	Diphosphates (i) Disodium diphosphate (ii) Trisodium diphosphate (iii) Tetrasodium diphosphate (iv) Dipotassium diphosphate (v) Tetrapotassium diphosphate (vi) Dicalcium diphosphate (vii) Calcium dihydrogen diphosphate
E 451	Triphosphates (i) Pentasodium triphosphate (ii) Pentapotassium triphosphate
E 452	Polyphosphates (i) Sodium polyphosphate (ii) Potassium polyphosphate (iii) Sodium calcium polyphosphate (iv) Calcium polyphosphate
E 460	Cellulose (i) Microcrystalline cellulose (ii) Powdered cellulose
E 461	Methyl cellulose
E 463	Hydroksypropyl cellulose
E 464	Hydroxypropyl methyl cellulose
E 465	Ethyl methyl cellulose
E 466	Carboxy methyl cellulose, Sodium carboxy methyl cellulose
E 468	Cross linked sodium carboxy methyl cellulose

E 469	Enzymatically hydrolysed carboxy methyl cellulose
E 470a	Sodium, potassium and calcium salts of fatty acids
E 470b	Magnesium salts of fatty acids (Magnesium stearate)
E 471	Mono- and diglycerides of fatty acids
E 472a	Acetic acid esters of mono- and diglycerides of fatty acids
E 472b	Lactic acid esters of mono- and diglycerides of fatty acids
E 472c	Citric acid esters of mono- and diglycerides of fatty acids
E 472d	Tartaric acid esters of mono- and diglycerides of fatty acids
E 472e	Mono- and diacettyl tartaric acid esters of mono- and diglycerides of fatty acids
E 472f	Mixed acetic and tartaric acid esters of mono- and diglycerides of fatty acids
E 473	Sucrose esters of fatty acids
E 474	Sucroglycerides
E 475	Polyglycerol esters of fatty acids
E 476	Polyglycerol polyricinoleate
E 477	Propane-1, 2-diol esters of fatty acids
E 479b	Thermally oxydized soya bean oil interacted with mono- and diglycerides of fatty acids
E 481	Sodium stearoyl-2-lactylate
E 482	Calcium stearoyl-2-lactylate
E 491	Sorbitan monostearate
E 492	Sorbitan tristearate
E 493	Sorbitan monolaurate
E 494	Sorbitan monooleate

E 495	Sorbitan monopalmitate
E 500	Sodium carbonates (i) Sodium carbonate (ii) Sodium hydrogen carbonate
E 501	Potassium carbonates (i) Potassium carbonate (ii) Potassium hydrogen carbonate
E 503	Ammonium carbonates (i) Ammonium carbonate (ii) Ammonium hydrogen carbonate
E 504	Magnesium carbonates (i) Magnesium carbonate (ii) Magnesium hydrogen carbonate
E 507	Hydrochloric acid
E 508	Potassium chloride
E 509	Calcium chloride
E 511	Magnesium chloride
E 513	Sulphuric Acid
E 514	Sodium sulphates (i) Sodium sulphate (ii) Sodium hydrogensulphate
E 515	Potassium sulphates (i) Potassium sulphate (ii) Potassium hydrogensulphate
E 516	Calcium sulphite
E 517	Ammonium sulphite
E 524	Sodium hydroxide
E 525	Potassium hydroxide
E 526	Calcium hydroxide
E 527	Ammonium hydroxide
E 528	Magnesium hydroxide
E 529	Calcium Oxide

E 530	Magnesium oxide
E 535	Sodium ferrocyanide
E 536	Potassium ferrocyanide
E 538	Calcium ferrocyanide
E 551	Silicon dioxide amorphous (silicon acid)
E 552	Calcium silicate
E 553a	(i) Magnesium silicate (ii) Magnesium trisilicate
E 553b	Talc
E 554	Sodium aluminium silicate
E 555	Potassium aluminium silicate
E 556	Calcium aluminium silicate
E 558	Bentonite
E 559	Aluminium silicate (Kaolin)
E 570	Fatty acids
E 575	Glucono delta-lactone
E 577	Potassium gluconate
E 578	Calcium gluconate
E 579	Ferrous gluconate
E 585	Ferrous lactate
E 620	Glutamic acid
E 621	Monosodium glutamate
E 622	Monopotassium glutamate
E 623	Calcium diglutamate
E 624	Monoammonium glutamate
E 625	Magnesium diglutamate
E 626	Guanylic acid
E 627	Disodium guanylate

E 628	Dipotassium guanylate
E 629	Calcium guanylate
E 630	Inosinic acid
E 631	Disodium inosinate
E 632	Dipotassium inosinate
E 633	Calcium inosinate
E 634	Calcium 5' -ribonucleotides
E 635	Disodium 5' -ribonucleotides
E 640	Glycine and its sodium salt
E 900a	Dimethyl polysiloxane, Polydimethylsiloxane
E 901	Beeswax, white and yellow
E 902	Candelilla wax
E 903	Carnauba wax
E 904	Shellac
E 905	Microcrystalline wax
E 938	Argon
E 939	Helium
E 941	Nitrogen
E 942	Nitrous oxide, Dinitrogen monooxide
E 948	Oxygen
E 950	Acesulfame K
E 951	Aspartame
E 952	Cyclamic acid and its Na and Ca salts
E 953	Isomalt
E 954	Sacharin and its Na, K and CA salts
E 957	Thaumatin
E 959	Neohesperidine DC

E 965	Maltitol (i) Maltitol (ii) Maltitol syrup
E 966	Lacitol
E 967	Xylitol
E 999	Quillaia Extracts
E 1105	Lysozyme
E 1200	Polydextrose
E 1201	Polyvinylpyrrolidone (PVP)
E 1202	Polyvinylpolypyrrolidone (PVPP)
E 1404	Oxidized starch
E 1410	Monostarch phosphate
E 1412	Distarch phosphate
E 1413	Phosphated Distarch phosphate
E 1414	Acetylated distarch phosphate
E 1420	Acetylated starch
E 1422	Acetylated distarch adipate
E 1440	Hydroxy propyl starch
E 1442	Hydroxy propyl distarch phosphate
E 1450	Starch sodium octenylsuccinate
E 1451	Acetylated oxidised starch
E 1504	Ethyl acetate
E 1505	Triethyl citrate
E 1517	Glycerol diacetate
E 1518	Glycerol triacetate (triacetin)
E 1520	Propan-1,2-diol (propylene glycol)
	Polyethyleneglycol 6000
	Quinine hydrochloride

Substances Approved for Usage in Food Processing

Acetone	Benzyl alcohol
Extraction naphtha	Butane
Butan-1-ol	Butan-2-ol
1,1,1,2-tetrafluoroethane	Cyclohexane
Dichloromethane	Carbon dioxide food grade
Ethanol	Diethyl ether
Methyl violet	Calcium phytate
Hexane	Isobutane
Isinglass	Ethylmethylketone
Methanol	Methyl acetate
Propan	Propan-1-ol
Propan-2-ol	Tannins
Vegetable carbon (Activated)	Bleaching earth
Diatomaceous earth	