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## II

*(Acts whose publication is not obligatory)*

## COUNCIL

## COUNCIL DECISION

of 25 February 1992

on the conclusion by the European Economic Community of the Interim Agreement between the European Economic Community and the European Coal and Steel Community, of the one part, and the Czech and Slovak Federal Republic, of the other part, on trade and trade-related matters

(92/229/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament <sup>(1)</sup>,

Whereas, pending the entry into force of the European Agreement signed in Brussels on 16 December 1991, it is necessary to approve the Interim Agreement between the European Economic Community and the European Coal and Steel Community, of the one part, and the Czech and Slovak Federal Republic, of the other part, on trade and trade-related matters signed in Brussels on 16 December 1991,

HAS DECIDED AS FOLLOWS:

*Article 1*

The Interim Agreement between the European Economic Community and the European Coal and Steel Com-

munity, of the one part, and the Czech and Slovak Federal Republic, of the other part, on trade and trade-related matters together with its Annexes, the Protocols, the exchanges of letters and the declarations are hereby approved on behalf of the European Economic Community.

These texts are attached to this Decision.

*Article 2*

The President of the Council shall give the notification provided for in Article 49 of the Interim Agreement on behalf of the European Economic Community.

Done at Brussels, 25 February 1992.

*For the Council*

*The President*

Vitor MARTINS

<sup>(1)</sup> OJ No C 39, 17. 2. 1992.

**INTERIM AGREEMENT**

**on trade and trade-related matters between the European Economic Community and the European Coal and Steel Community, of the one part, and the Czech and Slovak Federal Republic, of the other part**

The EUROPEAN ECONOMIC COMMUNITY and the EUROPEAN COAL AND STEEL COMMUNITY, hereinafter referred to as 'the Community',

of the one part,

and the CZECH AND SLOVAK FEDERAL REPUBLIC, hereinafter referred to as 'the CSFR',

of the other part,

WHEREAS the European Agreement establishing an association between the European Communities and their Member States and the CSFR was signed in Brussels on 16 December 1991;

WHEREAS the aim of the European Agreement is to provide an appropriate framework for political dialogue; it is to govern commercial and economic relations between the Parties and includes provisions relating to financial cooperation and assistance and the promotion of cooperation in cultural matters;

WHEREAS the European Agreement is intended to strengthen and widen the relations established previously, notably by the Agreement on trade and commercial and economic cooperation between the European Economic Community and the CSFR signed on 7 May 1990 and the Protocol on trade and commercial and economic cooperation between the European Coal and Steel Community and the CSFR initialled on 28 June 1991;

WHEREAS it is necessary to ensure the development of trade relations between the implementation of the agreements on trade and commercial and economic cooperation and that of the European Agreement;

WHEREAS to this end it is necessary to implement as speedily as possible, by means of an Interim Agreement, provisions of the European Agreement on trade and trade-related matters;

WHEREAS it is necessary to ensure that pending the entry into force of the European Agreement and the establishment of the Association Council, the Joint Committee set up by the Agreement on trade and commercial and economic cooperation can exercise the powers assigned by the European Agreement to the Association Council which are necessary in order to implement the Interim Agreement,

HAVE DECIDED to conclude this Agreement and to this end have designated as their plenipotentiaries,

THE EUROPEAN ECONOMIC COMMUNITY:

Hans van den BROEK,  
Minister for Foreign Affairs of the Kingdom of the Netherlands,  
President-in-Office of the Council of the European Communities;

Frans ANDRIESEN,  
Vice-President of the Commission of the European Communities;

THE EUROPEAN COAL AND STEEL COMMUNITY:

Frans ANDRIESEN,  
Vice-President of the Commission of the European Communities;

THE REPUBLIC OF THE CSFR:

Jiří DIENSTBIER,  
Minister for Foreign Affairs of the CSFR;

WHO, having exchanged their full powers, formed in good and due form,

HAVE AGREED AS FOLLOWS:

## TITLE I

### FREE MOVEMENT OF GOODS

#### Article 1 (EA 7)

1. The Community and the CSFR shall gradually establish a free trade area in a transitional period lasting a maximum of 10 years starting from the entry into force of this Agreement (hereinafter called 'the Agreement') in accordance with the provisions of the present Agreement and in conformity with those of the General Agreement on tariffs and trade.

2. The combined nomenclature of goods shall be applied to the classification of goods in trade between the two Parties.

3. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied shall be that actually applied *erga omnes* on the day preceding the date of entry into force of the Agreement.

4. If, after entry into force of the Agreement, any tariff reduction is applied on an *erga omnes* basis, in particular reductions resulting from the tariff agreement concluded as a result of the GATT Uruguay Round, such reduced duties shall replace the basic duties referred to in paragraph 3 as from the date when such reductions are applied.

5. The Community and the CSFR shall communicate to each other their respective basic duties.

## Chapter I

### Industrial products

#### Article 2 (EA 8)

1. The provisions of this Chapter shall apply to products originating in the Community and in the CSFR listed in Chapters 25 to 97 of the combined nomenclature with the exception of the products listed in Annex I.

2. The provisions of Articles 3 to 7 included do not apply to products mentioned in Articles 9 and 10.

#### Article 3 (EA 9)

1. Customs duties on imports applicable in the Community to products originating in the CSFR other than those listed in Annexes IIa, IIb and III shall be abolished on the entry into force of the Agreement.

2. Customs duties on imports applicable in the Community to products originating in the CSFR which are listed in Annex IIa shall be progressively abolished in accordance with the following timetable:

- on the date of entry into force of this Agreement each duty shall be reduced to 50 % of the basic duty,
- one year after the date of entry into force of this Agreement the remaining duties shall be eliminated.

Customs duties on imports applicable in the Community to products originating in the CSFR listed in Annex IIb shall be progressively reduced, from the date of entry into force of this Agreement, by annual reductions of 20 % of the basic duty, so as to arrive at a total abolition by the end of the fourth year after the date of entry into force of the Agreement.

3. The products of the CSFR origin listed in Annex III shall benefit from a suspension of customs duties on imports within the limits of annual Community tariff quotas or ceilings increasing progressively in accordance with the conditions defined in that Annex so as to arrive at a complete abolition of customs duties on imports of the products concerned at the end of the fifth year at the latest.

At the same time, customs duties on imports applicable to import quantities in excess of the quotas or ceilings provided for above shall be progressively dismantled from the entry into force of the Agreement by annual reductions of 15 %. By the end of the fifth year, remaining duties shall be abolished.

4. Quantitative restrictions and measures having an equivalent effect to quantitative restrictions on imports to the Community shall be abolished on the date of entry into force of the Agreement with regard to the products originating in the CSFR.

#### *Article 4 (EA 10)*

1. Customs duties on imports applicable in the CSFR to products originating in the Community listed in Annex IV shall be abolished on the date of entry into force of the Agreement.

2. Customs duties on imports applicable in the CSFR to products originating in the Community which are listed in Annex V shall be progressively reduced in accordance with the following timetable:

- on the date of entry into force of the Agreement each duty shall be reduced to 80 % of the basic duty,
- three years after the date of entry into force of the Agreement each duty shall be reduced to 40 % of the basic duty,
- five years after the date of entry into force of the Agreement the remaining duties shall be eliminated.

3. Customs duties on imports applicable in the CSFR to products originating in the Community which are listed in Annex VI shall be progressively reduced according to the following timetable:

- three years after the date of entry into force of the Agreement each duty shall be reduced to 80 % of the basic duty,
- five years after the date of entry into force of the Agreement each duty shall be reduced to 60 % of the basic duty,
- seven years after the date of entry into force of the Agreement each duty shall be reduced to 40 % of the basic duty,
- nine years after the date of entry into force of the Agreement the remaining duties shall be eliminated.

4. Customs duties on imports applicable in the CSFR to products originating in the Community which are listed in Annex VII shall be progressively reduced in accordance with the following timetable:

- on the date of entry into force of the Agreement each duty shall be reduced to 80 % of the basic duty,
- three years after the date of entry into force of the Agreement each duty shall be reduced to 60 % of the basic duty,

- five years after the date of entry into force of the Agreement each duty shall be reduced to 40 % of the basic duty,
- seven years after the date of entry into force of the Agreement each duty shall be reduced to 20 % of the basic duty,
- nine years after the date of entry into force of the Agreement the remaining duties shall be eliminated.

5. Quantitative restrictions on imports into the CSFR of products originating in the Community shall be abolished on entry into force of the Agreement except for those listed in Annex VIII, which shall be progressively abolished by the end of the transitional period.

6. Measures having an effect equivalent to quantitative restrictions on imports into the CSFR of products originating in the Community shall be abolished upon entry into force of the Agreement.

#### *Article 5 (EA 11)*

The provisions concerning the abolition of customs duties on imports shall also apply to customs duties of a fiscal nature.

#### *Article 6 (EA 12)*

The Community and the CSFR shall abolish upon entry into force of this Agreement in trade between themselves, any charges having an effect equivalent to customs duties on imports.

#### *Article 7 (EA 13)*

1. The Community and the CSFR shall progressively abolish between them at the latest by the end of the fifth year after entry into force of the Agreement any customs duties on exports and charges having equivalent effect.

2. Quantitative restrictions on exports to the CSFR and any measures having equivalent effect shall be abolished by the Community on the entry into force of the Agreement.

3. Quantitative restrictions on exports to the Community and any measures having equivalent effect shall be abolished by the CSFR upon entry into force of the Agreement, except for those restrictions listed in Annex IX which shall be abolished at the latest by the end of the fifth year after the entry into force of the Agreement.

#### *Article 8 (EA 14)*

Each Party declares its readiness to reduce its customs duties in trade with the other Party more rapidly than is provided for in Articles 3 and 4 if its general economic situation and the situation of the economic sector concerned so permit.

The Joint Committee referred to in Article 37 (hereinafter referred to as 'the Joint Committee') may make recommendations to this effect.

*Article 9 (EA 15)*

Protocol 1 lays down the arrangements applicable to the textile products referred to therein.

*Article 10 (EA 16)*

Protocol 2 lays down the arrangements applicable to products covered by the Treaty establishing the European Coal and Steel Community.

*Article 11 (EA 17)*

1. The provisions of the present Chapter do not preclude the retention by the Community of an agricultural component in the duties applicable to products listed in Annex X in respect of products originating in the CSFR.

2. The provisions of the present Chapter do not preclude the introduction of an agricultural component by the CSFR in the duties applicable to the products listed in Annex X in respect of products originating in the Community.

## Chapter II

### Agriculture

*Article 12 (EA 18)*

1. The provisions of this Chapter shall apply to agricultural products originating in the Community and in the CSFR.

2. The term 'agricultural products' means the products listed in Chapters 1 to 24 of the combined nomenclature and the products listed in Annex I, but excluding fishery products as defined by Regulation (EEC) No 3687/91.

*Article 13 (EA 19)*

Protocol 3 lays down the trade arrangements for processed agricultural products which are listed in such Protocol.

*Article 14 (EA 20)*

1. The Community shall abolish at the date of entry into force of the Agreement the quantitative restrictions on imports of agricultural products originating in the

CSFR maintained by virtue of Council Regulation (EEC) No 3420/83 in the form existing on the date of signature hereof.

2. The agricultural products originating in the CSFR listed in Annex XI shall benefit, upon the date of entry into force of this Agreement, from the reduction of levies within the limit of Community quotas or from the reduction of customs duties and upon the conditions provided in the same Annex.

3. The CSFR shall gradually abolish quantitative restrictions on imports of agricultural products originating in the Community listed in Annex XII in accordance with the conditions established in that Annex.

4. The Community and the CSFR shall grant each other the concessions referred to in Annexes XIIIa, XIIIb and XIV on a harmonious and reciprocal basis, in accordance with the conditions laid down therein.

5. Taking account of the volume of trade in agricultural products between them, of their particular sensitivity, of the rules of the common agricultural policy of the Community, of the rules of the agricultural policy of the CSFR and of the consequences of the multilateral trade negotiations under the General Agreement on tariffs and trade, the Community and the CSFR shall examine in the Joint Committee, product by product and on an orderly and reciprocal basis, the possibilities of granting each other further concessions.

*Article 15 (EA 21)*

Notwithstanding other provisions of this Agreement and in particular Article 24, if, given the particular sensitivity of the agricultural markets, imports of products originating in one Party, which are the subject of concessions granted in Article 14, cause serious disturbance to the markets in the other Party, both Parties shall enter into consultations immediately to find an appropriate solution. Pending such solution, the Party concerned may take the measures it deems necessary.

## Chapter III

### Fisheries

*Article 16 (EA 22)*

The provisions of this Chapter shall apply to fishery products originating in the Community and in the CSFR, which are covered by Regulation (EEC) No 3687/91 on the common organization of the market in the sector of fishery products.

*Article 17 (EA 23)*

The fishery products originating in the CSFR listed in Annex XV shall benefit upon the date of entry into force of this Agreement from the reduction of customs duties provided in that Annex. The provisions of Article 14 paragraph 5 shall apply *mutatis mutandis* to fishery products.

**Chapter IV****Common provisions***Article 18 (EA 24)*

The provisions of this Chapter shall apply to trade in all products except where otherwise provided herein or in Protocols 1, 2 or 3.

*Article 19 (EA 25)*

1. No new customs duties on imports or exports or charges having equivalent effect shall be introduced, nor shall those already applied be increased, in the trade between the Community and the CSFR from the date of entry into force of the Agreement.
2. No new quantitative restriction on imports or exports or measures having equivalent effect shall be introduced nor shall those existing be made more restrictive in the trade between the Community and the CSFR from the date of entry into force of the Agreement.
3. Without prejudice to the concessions granted pursuant to Article 14, the provisions of paragraphs 1 and 2 of this Article shall not restrict in any way the pursuance of the respective agricultural policies of the CSFR and the Community or the taking of any measures under such policies.

*Article 20 (EA 26)*

1. The two Parties shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products of one Party and like products originating in the territory of the other Party.
2. Products exported to the territory of one of the two Parties may not benefit from repayment of internal taxation in excess of the amount of direct or indirect taxation imposed on them.

*Article 21 (EA 27)*

1. This Agreement shall not preclude the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade except in so far as they alter the trade arrangements provided for in this Agreement.

2. Consultations between the Parties shall take place within the Joint Committee concerning agreements establishing such customs unions or free trade areas and, where requested, on other major issues related to their respective trade policy with third countries. In particular in the event of a third country acceding to the Community, such consultations shall take place so as to ensure that account can be taken of the mutual interests of the Community and the CSFR stated in this Agreement.

*Article 22 (EA 28)*

Exceptional measures of limited duration which derogate from the provisions of Article 4 and Article 19 (1) may be taken by the CSFR in the form of increased customs duties.

These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.

Customs duties on imports applicable in the CSFR to products originating in the Community introduced by these measures may not exceed 25 % *ad valorem* and shall maintain an element of preference for products originating in the Community.

The total value of imports of the products which are subject to these measures may not exceed 15 % of total imports of industrial products from the Community as defined in Chapter I, during the last year for which statistics are available.

These measures shall be applied for a period not exceeding five years unless a longer duration is authorized by the Joint Committee. They shall cease to apply at the latest at the expiration of the transitional period.

No such measures can be introduced in respect of a product if more than three years have elapsed since the elimination of all duties and quantitative restrictions or charges or measures having an equivalent effect concerning that product.

The CSFR shall inform the Joint Committee of any exceptional measures it intends to take and, at the request of the Community, consultations shall be held in the Joint Committee on such measures and the sectors to which they apply before they are applied. When taking such measures the CSFR shall provide the Joint Committee with a schedule for the elimination of the customs duties introduced under this Article. This schedule shall provide for a phasing out of these duties starting at the latest two years after their introduction at equal annual rates. The Joint Committee may decide on a different schedule.

*Article 23 (EA 29)*

If one of the Parties finds that dumping is taking place in trade with the other Party within the meaning of Article VI of the General Agreement on tariffs and trade, it may take appropriate measures against this practice in accordance with the Agreement relating to the application of Article VI of the General Agreement on tariffs and trade, with related internal legislation and with the conditions and procedures laid down in Article 27.

*Article 24 (EA 30)*

Where any product is being imported in such increased quantities and under such conditions as to cause or threaten to cause:

- serious injury to domestic producers of like or directly competitive products in the territory of one of the Parties, or
- serious disturbances in any sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,

the Community or the CSFR, whichever is concerned, may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

*Article 25 (EA 31)*

Where compliance with the provisions of Articles 7 and 19 leads to:

- (i) re-export towards a third country against which the exporting Party maintains, for the product concerned, quantitative export restrictions, export duties or measures having equivalent effect, or
- (ii) a serious shortage, or threat thereof, of a product essential to the exporting Party,

and where the situations referred to above give rise, or are likely to give rise to major difficulties for the exporting Party, that Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27. The measures shall be non-discriminatory and be eliminated when conditions no longer justify their maintenance.

*Article 26 (EA 32)*

The Member States and the CSFR shall progressively adjust any State monopolies of a commercial character so as to ensure that, by the end of the fifth year

following the entry into force of this Agreement, no discrimination regarding the conditions under which goods are procured and marketed exists between nationals of the Member States and of the CSFR. The Joint Committee will be informed about the measures adopted to implement this objective.

*Article 27 (EA 33)*

1. In the event of the Community or the CSFR subjecting imports of products liable to give rise to the difficulties referred to in Article 24 to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows, it shall inform the other Party.

2. In the cases specified in Articles 23, 24 and 25, before taking the measures provided for therein or, in cases to which paragraph 3 (d) applies, as soon as possible, the Community or the CSFR, as the case may be, shall supply the Joint Committee with all relevant information with a view to seeking a solution acceptable to the two Parties.

In the selection of measures, priority must be given to those which least disturb the functioning of the Agreement.

The safeguard measures shall be notified immediately to the Joint Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their abolition as soon as circumstances permit.

3. For the implementation of paragraph 2, the following provisions shall apply:

- (a) As regards Article 24, the difficulties arising from the situation referred to in that Article shall be referred for examination to the Joint Committee, which may take any decision needed to put an end to such difficulties.

If the Joint Committee or the exporting Party has not taken a decision putting an end to the difficulties or no other satisfactory solution has been reached within 30 days of the matter being referred, the importing Party may adopt the appropriate measures to remedy the problem. These measures must not exceed the scope of what is necessary to remedy the difficulties which have arisen.

- (b) As regards Article 23, the Joint Committee shall be informed of the dumping case as soon as the authorities of the importing Party have initiated an investigation. When no end has been put to the dumping or no other satisfactory solution has been reached within 30 days of the matter being referred to the Joint Committee, the importing Party may adopt the appropriate measures.

- (c) As regards Article 25, the difficulties arising from the situations referred to in that Article shall be referred for examination to the Joint Committee.

The Joint Committee may take any decision needed to put an end to the difficulties. If it has not taken such a decision within 30 days of the matter being referred to it, the exporting Party may apply appropriate measures on the exportation of the product concerned.

- (d) Where exceptional circumstances requiring immediate action make prior information or examination, as the case may be, impossible, the Community or the CSFR whichever is concerned may, in the situations specified in Articles 23, 24 and 25, apply forthwith the precautionary measures strictly necessary to deal with the situation, and the Joint Committee will be informed immediately.

#### *Article 28 (EA 34)*

Protocol 4 lays down rules of origin, for the application of tariff preferences foreseen in this Agreement.

#### *Article 29 (EA 35)*

The Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants; the protection of national treasures of artistic, historic or archaeological value or the protection of intellectual, industrial and commercial property or rules relating to gold and silver. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Parties.

#### *Article 30 (EA 36)*

Protocol 5 lays down the specific provisions to apply to trade between the CSFR of the one part and Spain and Portugal of the other part.

### TITLE II

#### PAYMENTS, COMPETITION AND OTHER ECONOMIC PROVISIONS

#### *Article 31 (EA 59)*

The Parties undertake to authorize, in freely convertible currency, any payments on the current account of balance of payments to the extent that the transaction underlying the payments concern movements of goods

between the Parties which have been liberalized pursuant to the present Agreement.

#### *Article 32 (EA 62)*

With reference to the provisions of this Chapter, and notwithstanding the provisions of Article 34, until a full convertibility of the CSFR currency in the meaning of Article VIII of the International Monetary Fund is introduced, the CSFR may in exceptional circumstances apply exchange restrictions connected with the granting or taking up of short and medium-term credits to the extent that such restrictions are imposed on the CSFR for the granting of such credits and are permitted according to the CSFR's status under the IMF.

The CSFR shall apply these restrictions in a non-discriminatory manner. They shall be applied in such a manner as to cause the least possible disruption to this Agreement. The CSFR shall inform the Joint Committee promptly of the introduction of such measures and of any changes therein.

#### *Article 33 (EA 63)*

1. The following are incompatible with the proper functioning of the Agreement, in so far as they may affect trade between the Community and the CSFR:

- (i) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;
- (ii) abuse by one or more undertakings of a dominant position in the territories of the Community or of the CSFR as a whole or in a substantial part thereof;
- (iii) any public aid which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods.

2. Any practices contrary to this Article shall be assessed on the basis of criteria arising from the application of the rules of Articles 85, 86 and 92 of the Treaty establishing the European Economic Community.

3. The Joint Committee shall, within three years of the entry into force of the Agreement, adopt by decision the necessary rules for the implementation of paragraphs 1 and 2.

Until the implementing rules are adopted, practices incompatible with paragraph 1 of Article 3 shall be dealt with by the Parties on their respective territories according to their respective legislations. This is without prejudice to Article 33 paragraph 6 of this Agreement.

4. (a) For the purposes of applying the provisions of paragraph 1, point (iii), the Parties recognize that during the first five years after the entry into force of the Agreement, any public aid granted by the CSFR shall be assessed taking into account the fact that the CSFR shall be regarded as an area identical to those areas of the Community described in Article 92 (3) (a) of the Treaty establishing the European Economic Community. The Joint Committee shall, taking into account the economic situation of the CSFR, decide whether that period should be extended by further periods of five years.

(b) Each Party shall ensure transparency in the area of public aid, *inter alia* by reporting annually to the other Party on the total amount and the distribution of the aid given and by providing, upon request, information on aid schemes. Upon request by one Party, the other Party shall provide information on particular individual cases of public aid.

5. With regard to products referred to in Chapters II and III of Title I:

— the provision of paragraph 1 (iii) does not apply,

— any practices contrary to paragraph 1 (i) should be assessed according to the criteria established by the Community on the basis of Articles 42 and 43 of the Treaty establishing the European Economic Community and in particular of those established in Council Regulation (EEC) No 26/1962.

6. If the Community or the CSFR considers that a particular practice is incompatible with the terms of the first paragraph of this Article, and:

— is not adequately dealt with under the implementing rules referred to in paragraph 3, or

— in the absence of such rules, and if such practice causes or threatens to cause serious prejudice to the interest of the other Party or material injury to its domestic industry, including its services industry,

it may take appropriate measures after consultation within the Joint Committee or after 30 working days following referral for such consultation.

In the case of practices incompatible with paragraph 1 (iii) of this Article, such appropriate measures may, where the General Agreement on tariffs and trade applies thereto, only be adopted in conformity with the

procedures and under the conditions laid down by the General Agreement on tariffs and trade and any other relevant instrument negotiated under its auspices which are applicable between the Parties.

7. Notwithstanding any provisions to the contrary adopted in conformity with paragraph 3, the Parties shall exchange information taking into account the limitations imposed by the requirements of professional and business secrecy.

8. This Article shall not apply to the products covered by the Treaty establishing the European Coal and Steel Community which are the subject of Protocol 2.

#### Article 34 (EA 64)

1. Where one or more Member States of the Community or the CSFR is in serious balance of payments difficulties, or under imminent threat thereof, the Community or the CSFR, as the case may be, may, in accordance with the conditions established under the General Agreement on tariffs and trade adopt restrictive measures, including measures relating to imports, which shall be of limited duration and may not go beyond what is necessary to remedy the balance of payments situation. The measures shall be progressively relaxed as balance of payments conditions improve and they shall be eliminated when conditions no longer justify their maintenance. The Community or the CSFR, as the case may be, shall inform the other Party forthwith of their introduction and, whenever practicable, of a time schedule for their removal.

2. The Parties shall nevertheless endeavour to avoid the imposition of restrictive measures for balance of payments purposes.

#### Article 35 (EA 65)

With regard to public undertakings, and undertakings to which special or exclusive rights have been granted, the Joint Committee shall ensure that as from the third year following the date of entry into force of the Agreement, the principles of the Treaty establishing the European Economic Community, notably Article 90, and the principles of the concluding document of the April 1990 Bonn meeting of the Conference on security and cooperation in Europe, notably entrepreneurs' freedom of decision, are upheld.

#### Article 36

1. The CSFR shall continue to improve the protection of intellectual, industrial and commercial property rights in order to provide, by the end of the fifth year after the

entry into force of the Agreement, a level of protection similar to that provided in the Community by Community acts, in particular the ones referred to in Annex XVII, including comparable means of enforcing such rights.

2. Mutual assistance between administrative authorities in customs matters of the Parties shall take place in accordance with the provisions of Protocol 6.

### TITLE III

#### INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

##### *Article 37 (EA 103)*

The Joint Committee set up by the Agreement on trade and commercial and economic cooperation signed between the European Economic Community and the CSFR on 7 May 1990 shall perform the duties assigned to it by this Agreement until the Association Council provided for in Article 103 of the Europe Agreement is established.

##### *Article 38 (EA 105)*

The Joint Committee shall, for the purposes of attaining the objectives of the Agreement, have the power to take decisions in the cases provided for therein. The decisions taken shall be binding on the Parties which shall take the measures necessary to implement the decisions taken. The Joint Committee may also make appropriate recommendations.

It shall draw up its decisions and recommendations by agreement between the two Parties.

##### *Article 39 (EA 106)*

1. Each of the two Parties may refer to the Joint Committee any dispute relating to the application or interpretation of this Agreement.

2. The Joint Committee may settle the dispute by means of a decision.

3. Each Party shall be bound to take the measures involved in carrying out the decision referred to in paragraph 2.

4. In the event of it not being possible to settle the dispute in accordance with paragraph 2 of this Article, either Party may notify the other of the appointment of an arbitrator; the other Party must then appoint a second arbitrator within two months.

The Joint Committee shall appoint a third arbitrator.

The arbitrators' decisions shall be taken by majority vote.

Each Party to the dispute must take the steps required to implement the decision of the arbitrators.

##### *Article 40 (EA 112)*

Within the scope of this Agreement, each Party undertakes to ensure that natural and legal persons of the other Party have access free of discrimination in relation to its own nationals to the competent courts and administrative organs of the Community and the CSFR to defend their individual rights and their property rights, including those concerning intellectual, industrial and commercial property.

##### *Article 41 (EA 113)*

Nothing in the Agreement shall prevent a Party from taking any measures:

- (a) which it considers necessary to prevent the disclosure of information contrary to its essential security interests;
- (b) which relate to the production of, or trade in, arms, munitions or war materials or to research, development or production indispensable for defence purposes, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes;
- (c) which it considers essential to its own security in the event of serious internal disturbances affecting the maintenance of law and order, in time of war or serious international tension constituting threat of war or in order to carry out obligations it has accepted for the purpose of maintaining peace and international security.

##### *Article 42 (EA 114)*

In the fields covered by this Agreement and without prejudice to any special provisions contained therein:

- the arrangements applied by the CSFR in respect of the Community shall not give rise to any discrimination between the Member States, their nationals, or their companies or firms,
- the arrangements applied by the Community in respect of the CSFR shall not give rise to any

discrimination between CSFR nationals or its companies or firms.

*Article 43 (EA 115)*

Products originating in the CSFR shall not enjoy more favourable treatment when imported into the Community than that applied by Member States among themselves.

*Article 44 (EA 115)*

1. The Parties shall take any general or specific measures required to fulfil their obligations under the Agreement. They shall see to it that the objectives set out in the Agreement are attained.

2. If either Party considers that the other Party has failed to fulfil an obligation under the Agreement, it may take appropriate measures. Before so doing, it shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Parties.

In the selection of measures, priority must be given to those which least disturb the functioning of the Agreement. These measures shall be notified immediately to the Joint Committee and shall be the subject of consultations within the Joint Committee if the other Party so requests.

*Article 45 (EA 118)*

Protocols 1, 2, 3, 4, 5, 6 and 7 and Annexes I to XV and XVII shall form an integral part of this Agreement.

*Article 46 (EA 119)*

1. This Agreement shall be applicable until the entry into force of the Europe Agreement signed on 16th December 1991 and at the latest until 31st December 1992.

2. Either Party may denounce this Agreement by notifying the other Party. This Agreement shall cease to apply six months after the date of such notification.

*Article 47 (EA 120)*

This Agreement shall apply, on the one hand, to the territories in which the Treaties establishing the

European Economic Community and the European Coal and Steel Community are applied and under the conditions laid down in those Treaties and, on the other hand, to the territory of the CSFR.

*Article 48 (EA 121)*

This Agreement is drawn up in duplicate in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese, Spanish and Czech languages, each of these texts being equally authentic.

*Article 49*

This Agreement will be approved by the Parties in accordance with their own procedures.

This Agreement shall enter into force on the first day of the month following the date on which the Parties notify each other that the procedures referred to in the first paragraph have been completed.

Upon entry into force of this Agreement, Articles 2 and 3 paragraph 2, to 17 of the Agreement between the European Economic Community and the Czech and Slovak Federal Republic on trade and economic and commercial cooperation signed in Brussels on 7 May 1990 and the corresponding provisions of the Protocol between the European Coal and Steel Community and the Czech and Slovak Federal Republic initialled in Brussels on 28 June 1991, if they have entered into force, shall be suspended.

*Article 50*

1. In the event that this Agreement enters into force after 1 January but before 30 June 1992 for the purposes of Titles I and II of this Agreement and Protocols 1, 2, 3, 4, 5, 6 and 7 hereto, the terms 'date of entry into force of the Agreement' shall mean:

- the date of entry into force in relation to obligations taking effect on that date, and
- 1 January 1992 in relation to obligations taking effect after the date of entry into force by reference to the date of entry into force.

2. In the case of entry into force after 1 January, the provisions of Protocol 7 shall apply.

En fe de lo cual, los plenipotenciarios abajo firmantes suscriben el presente Acuerdo.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne aftale.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Abkommen gesetzt.

Εἰς πίστωση τῶν ἀνωτέρω, οἱ υπογεγραμμένοι πληρεξούσιοι ἔθεσαν τῆς υπογραφῆς τοὺς στὴν παρούσα συμφωνία.

In witness whereof the undersigned plenipotentiaries have signed this Agreement.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent accord.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente accordo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder deze Overeenkomst hebben gesteld.

Em fé do que, os plenipotenciários abaixo assinados apuseram as suas assinaturas no final do presente acordo.

No dŭkaz toho nŭže podepsanŭ zmocnĕnci podepsali tuto Dohodu.

Hecho en Bruselas, el dieciséis de diciembre de mil novecientos noventa y uno.

Udfærdiget i Bruxelles, den sekstende december nitten hundrede og enoghalvfems.

Geschehen zu Brüssel am sechzehnten Dezember neunzehnhunderteinundneunzig.

Έγινε στῆς Βρυξέλλες, στῆς δέκα ἑξὶ Δεκεμβρίου χίλια εννιακόσια ενενήντα ένα.

Done at Brussels on the sixteenth day of December in the year one thousand nine hundred and ninety-one.

Fait à Bruxelles, le seize décembre mil neuf cent quatre-vingt-onze.

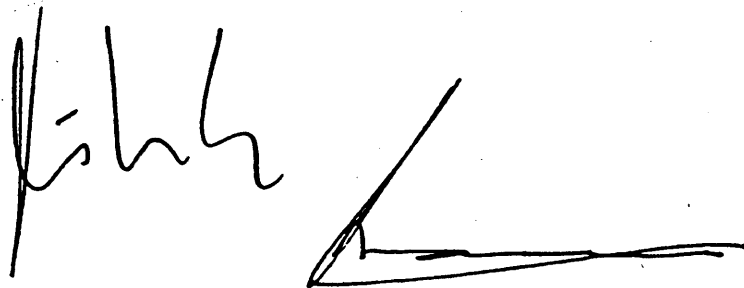
Fatto a Bruxelles, addì sedici dicembre millenovecentonovantuno.

Gedaan te Brussel, de zestiende december negentienhonderdeenennegentig.

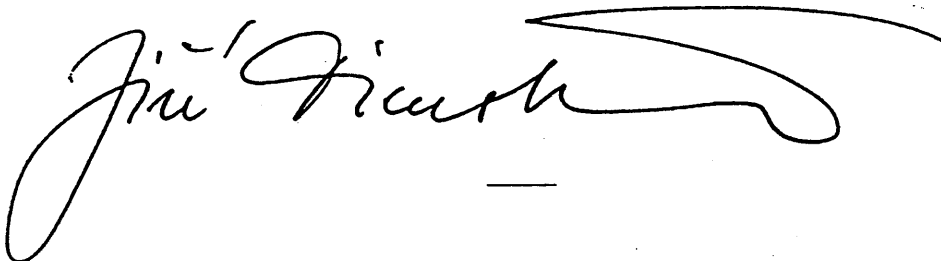
Feito em Bruxelas, em dezasseis de Dezembro de mil novecentos e noventa e um.

Dáno v Bruselu šestnáctého prosince roku tisíc devět set devadesát jeden.

Por el Consejo y la Comisión de las Comunidades Europeas  
For Rådet og Kommissionen for De Europæiske Fællesskaber  
Für den Rat und die Kommission der Europäischen Gemeinschaften  
Για το Συμβούλιο και την Επιτροπή των Ευρωπαϊκών Κοινοτήτων  
For the Council and the Commission of the European Communities  
Pour le Conseil et la Commission des Communautés européennes  
Per il Consiglio e la Commissione delle Comunità europee  
Voor de Raad en de Commissie van de Europese Gemeenschappen  
Pelo Conselho e pela Comissão das Comunidades Europeias  
Za Radu a Komisi Evropských společenství



Por la República Federativa Checa y Eslovaca  
For Den Tjekkiske og Slovakiske Føderative Republik  
Für die Tschechische und Slowakische Föderative Republik  
Για την Τσεχική και Σλοβακική Ομοσπονδιακή Δημοκρατία  
For the Czech and Slovak Federal Republic  
Pour la République fédérative tchèque et slovaque  
Per la Repubblica federativa ceca e slovacca  
Voor de Tsjechische en Slowaakse Federatieve Republiek  
Pela República Federativa Checa e Eslovaca  
Za Českou a Slovenskou Federativní Republiku



## ANNEX I

## List of products referred to in Articles 2 and 12 of the Agreement

| CN code    | Description                                                                                                                                  |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| ex 3502    | Albumins, albuminates and other albumin derivatives:                                                                                         |
| ex 3502 10 | – Egg albumin:                                                                                                                               |
|            | – – Other:                                                                                                                                   |
| 3502 10 91 | – – – Dried (for example, in sheets, scales, flakes, powder)                                                                                 |
| 3502 10 99 | – – – Other                                                                                                                                  |
| ex 3502 90 | – Other:                                                                                                                                     |
|            | – – Albumins, other than egg albumin:                                                                                                        |
|            | – – – Milk albumin (lactalbumin):                                                                                                            |
| 3502 90 51 | – – – – Dried (for example, in sheets, scales, flakes, powder)                                                                               |
| 3502 90 59 | – – – – Other                                                                                                                                |
| 4501       | Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork                                                         |
| 5201 00    | Cotton, not carded or combed                                                                                                                 |
| 5301       | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)                                           |
| 5302       | True hemp ( <i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock) |

*ANNEX IIa*

Basic products on which customs duty will be reduced by 50 %  
when the Agreement enters into force and abolished on  
1 January 1993

## CN code 1991

2501 00 31  
2501 00 51  
2501 00 91  
2501 00 99  
2503 90 00  
2511 20 00  
2513 19 00  
2513 29 00  
2516 12 10  
2516 22 10  
2516 90 10  
2518 20 00  
2518 30 00  
2526 20 00  
2530 40 00  
  
2804 61 00  
2804 69 00  
2805 11 00  
2805 19 00  
2805 21 00  
2805 22 00  
2805 30 10  
2805 30 90  
2805 40 10  
2818 20 00  
2818 30 00  
ex 2844 30 11 Raw cermets, waste or scrap  
2844 30 19  
ex 2844 30 51 Raw cermets, waste or scrap  
  
3201 20 00  
3201 30 00  
3201 90 10  
ex 3201 90 90 Other extracts of vegetable origin  
  
4104 10 91  
4105 11 91  
4105 11 99  
4105 12 10  
4105 12 90  
4105 19 10  
4105 19 90  
4106 11 90  
4106 12 00  
4106 19 00  
4107 10 10  
4107 29 10  
4107 90 10  
4403 10 10  
  
7202 19 00  
7202 30 00  
7202 41 10  
7202 41 90  
7202 49 10

7202 49 50  
7202 49 90  
7202 50 00  
7202 70 00  
7202 80 00  
7202 91 00  
7202 92 00  
7202 93 00  
7202 99 30  
7202 99 80  
7601  
7602 00 19  
7801  
7901  
7903  
  
8101 10 00  
8101 91 10  
8101 91 90  
8102 10 00  
8102 91 10  
8102 91 90  
8103 10 10  
8103 10 90  
8104 11 00  
8104 19 00  
8107 10 00  
8108 10 10  
8108 10 90  
8109 10 10  
8109 10 90  
8110 00 11  
8110 00 19  
8111 00 11  
8111 00 19  
8112 20 31  
8112 20 39  
8112 30 10  
8112 40 11  
8112 40 19  
8112 91 10  
8112 91 31  
8112 91 39  
8112 91 90  
8113 00 10

*ANNEX IIb*

Basic products on which customs duty will be reduced by 20 %  
per year when the Agreement enters into force and abolished on  
31 December 1995

## CN code 1991

7202 21 10  
7202 21 90  
7202 29 00

## ANNEX III

| CN code 1991                           | Basic tariff<br>quota<br>( <sup>1</sup> ) ( <sup>2</sup> ) | Basic tariff<br>ceiling<br>( <sup>2</sup> ) ( <sup>3</sup> ) |
|----------------------------------------|------------------------------------------------------------|--------------------------------------------------------------|
|                                        | (ECU 1 000)                                                | (ECU 1 000)                                                  |
| (1)                                    | (2)                                                        | (3)                                                          |
| 2523                                   |                                                            | 7 464                                                        |
| 2817 00 00                             |                                                            | 636                                                          |
| 2818 10 00                             |                                                            | 2 863                                                        |
| 2823 00 00                             |                                                            | 2 521                                                        |
| 2827 10 00                             | 116                                                        |                                                              |
| 2831 10 00<br>2831 90 00               |                                                            | 415                                                          |
| 2833 22 00                             |                                                            | 114                                                          |
| 2833 25 00                             |                                                            | 578                                                          |
| 2835 23 00                             |                                                            | 45                                                           |
| 2836 60 00                             |                                                            | 987                                                          |
| 2902 50 00                             |                                                            | 9 371                                                        |
| 2902 60 00                             | 2 868                                                      |                                                              |
| 2903 22 00                             |                                                            | 188                                                          |
| 2903 61 00                             |                                                            | 417                                                          |
| 2905 31 00                             |                                                            | 3 969                                                        |
| 2907 11 00                             |                                                            | 3 653                                                        |
| 2907 15 00                             |                                                            | 661                                                          |
| 2909 41 00                             |                                                            | 1 103                                                        |
| 2917 11 00                             |                                                            | 198                                                          |
| 2918 14 00                             | 210                                                        |                                                              |
| 2921 19 30                             |                                                            | 255                                                          |
| 2921 41 00                             |                                                            | 2 225                                                        |
| 2933 71 00                             |                                                            | 3 048                                                        |
| 2936 22 00<br>2936 28 00<br>2936 29 90 |                                                            | 1 050                                                        |
| 2941 40 00                             |                                                            | 882                                                          |
| 3102 10 10                             | 399                                                        |                                                              |

| (1)                                                                                                                                                                  | (2)   | (3)    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------|
| 3102 30 10<br>3102 30 90                                                                                                                                             |       | 1 071  |
| 3102 40 10<br>3102 40 90                                                                                                                                             |       | 2 420  |
| 3102 80 00                                                                                                                                                           |       | 1 352  |
| 3102 10 91<br>3102 10 99<br>3102 21 00<br>3102 29 10<br>3102 29 90<br>3102 50 90<br>3102 60 00<br>3102 70 00<br>3102 90 00                                           |       | 276    |
| 3105                                                                                                                                                                 |       | 4 830  |
| 3206 42 00                                                                                                                                                           |       | 101    |
| 3605 00 00                                                                                                                                                           |       | 392    |
| 3901 20 00                                                                                                                                                           |       | 13 125 |
| 3904 10 00<br>3904 21 00<br>3904 22 00                                                                                                                               |       | 5 250  |
| 3912 20 19<br>3912 20 90                                                                                                                                             |       | 525    |
| 3920 20 21<br>3920 20 29                                                                                                                                             |       | 1 296  |
| 3903<br>3915 20 00<br>3920 30 00<br>3920 99 50                                                                                                                       |       | 4 520  |
| 4011 40 00<br>4011 50 10<br>4011 50 90<br>4013 20 00<br>4013 90 10                                                                                                   |       | 4 079  |
| 4011 10 00<br>4011 20 00<br>4011 30 90<br>4011 91 00<br>4011 99 00<br>4012 10 90<br>4012 20 90<br>4012 90 10<br>4012 90 90<br>4013 10 10<br>4013 10 90<br>4013 90 90 | 6 300 |        |

| (1)                                                                                                                                                                                                                                                                                  | (2)   | (3)   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|
| 4202 12 11<br>4202 12 19<br>4202 22 10<br>4202 32 10<br>4202 92 11<br>4202 92 15<br>4202 92 19                                                                                                                                                                                       |       | 4 200 |
| 4202 11 10<br>4202 11 90<br>4202 12 91<br>4202 12 99<br>4202 19 91<br>4202 19 99<br>4202 21 00<br>4202 22 90<br>4202 29 00<br>4202 31 00<br>4202 32 90<br>4202 39 00<br>4202 91 10<br>4202 91 50<br>4202 91 90<br>4202 92 91<br>4202 92 95<br>4202 92 99<br>4202 99 10<br>4202 99 90 |       | 6 300 |
| 4203 10 00<br>4203 21 00<br>4203 29 91<br>4203 29 99<br>4203 30 00<br>4203 40 00                                                                                                                                                                                                     | 4 300 |       |
| 4203 29 10                                                                                                                                                                                                                                                                           | 3 308 |       |
| 4411                                                                                                                                                                                                                                                                                 | 4 000 |       |
| 6401<br>6402                                                                                                                                                                                                                                                                         | 546   |       |
| 6403                                                                                                                                                                                                                                                                                 | 2 875 |       |
| 6404<br>6405 90 10                                                                                                                                                                                                                                                                   | 1 103 |       |
| 6908                                                                                                                                                                                                                                                                                 | 3 833 |       |
| 6911                                                                                                                                                                                                                                                                                 | 578   |       |
| 7004                                                                                                                                                                                                                                                                                 | 1 420 |       |
| 7005                                                                                                                                                                                                                                                                                 | 882   |       |
| 7010 90 21<br>7010 90 31<br>7010 90 41<br>7010 90 43<br>7010 90 45<br>7010 90 47<br>7010 90 51<br>7010 90 53<br>7010 90 55                                                                                                                                                           |       | 4 874 |

| (1)                                                                                                                                                                                                                                                                                                              | (2)   | (3)   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|
| 7010 90 57<br>7010 90 61<br>7010 90 67<br>7010 90 71<br>7010 90 77<br>7010 90 81<br>7010 90 87<br>7010 90 99                                                                                                                                                                                                     |       |       |
| 7013                                                                                                                                                                                                                                                                                                             | 3 150 |       |
| 7019 10 51                                                                                                                                                                                                                                                                                                       | 805   |       |
| 7207 19 39<br>7207 20 79<br>7216 60 11<br>7216 60 19<br>7216 60 90<br>7216 90 50<br>7216 90 60<br>7216 90 91<br>7216 90 93<br>7216 90 95<br>7216 90 97<br>7216 90 98                                                                                                                                             |       | 453   |
| 7217 11 10<br>7217 11 91<br>7217 11 99<br>7217 12 10<br>7217 12 90<br>7217 13 11<br>7217 13 19<br>7217 13 91<br>7217 13 99<br>7217 19 10<br>7217 19 90<br>7217 21 00<br>7217 22 00<br>7217 23 00<br>7217 29 00                                                                                                   |       | 1 913 |
| 7304 10 10<br>7304 10 30<br>7304 10 90<br>7304 20 91<br>7304 20 99<br>7304 31 91<br>7304 31 99<br>7304 39 10<br>7304 39 51<br>7304 39 59<br>7304 39 91<br>7304 39 93<br>7304 39 99<br>7304 41 90<br>7304 49 10<br>7304 49 91<br>7304 49 99<br>7304 51 11<br>7304 51 19<br>7304 51 91<br>7304 51 99<br>7304 59 10 | 8 269 |       |

| (1)        | (2)    | (3)    |
|------------|--------|--------|
| 7304 59 31 |        |        |
| 7304 59 39 |        |        |
| 7304 59 91 |        |        |
| 7304 59 93 |        |        |
| 7304 59 99 |        |        |
| 7304 90 90 |        |        |
| 7305 11 00 |        |        |
| 7305 12 00 |        |        |
| 7305 19 00 |        |        |
| 7305 20 10 |        |        |
| 7305 20 90 |        |        |
| 7305 31 00 |        |        |
| 7305 39 00 |        |        |
| 7305 90 00 |        |        |
| 7306 10 11 |        |        |
| 7306 10 19 |        |        |
| 7306 10 90 |        |        |
| 7306 20 00 |        |        |
| 7306 30 21 |        |        |
| 7306 30 29 |        |        |
| 7306 30 30 |        |        |
| 7306 30 51 |        |        |
| 7306 30 59 |        |        |
| 7306 30 71 |        |        |
| 7306 30 78 |        |        |
| 7306 30 90 |        |        |
| 7306 40 91 |        |        |
| 7306 40 99 |        |        |
| 7306 50 91 |        |        |
| 7306 50 99 |        |        |
| 7306 60 31 |        |        |
| 7306 60 39 |        |        |
| 7306 60 90 |        |        |
| 7306 90 00 |        |        |
| 7317       |        | 1 465  |
| 7318 15 81 | 831    |        |
| 8532       |        | 4 305  |
| 8539 10 90 | 1 874  |        |
| 8539 21 30 |        |        |
| 8539 21 91 |        |        |
| 8539 21 99 |        |        |
| 8539 22 10 |        |        |
| 8539 22 90 |        |        |
| 8539 29 31 |        |        |
| 8539 29 39 |        |        |
| 8539 29 91 |        |        |
| 8539 29 99 |        |        |
| 8540 11 10 |        | 2 646  |
| 8540 11 30 |        |        |
| 8540 11 50 |        |        |
| 8540 11 80 |        |        |
| 8701 20    | 3 638  |        |
| 8701 90    | 14 391 |        |
| 8703 21 10 |        | 80 483 |
| 8703 22 11 |        |        |

| (1)                     | (2) | (3)    |
|-------------------------|-----|--------|
| 8703 22 19              |     |        |
| 8703 23 11              |     |        |
| 8703 23 19              |     |        |
| 8703 31 10              |     |        |
| 8703 32 11              |     |        |
| 8703 32 19              |     |        |
| 8703 33 11*10 ----- (*) |     |        |
| 8703 33 19*10 ----- (*) |     |        |
| 8703 90 90*11 ----- (*) |     |        |
| 8704 22 91              |     | 8 820  |
| 8704 22 99              |     |        |
| 8704 23 91              |     |        |
| 8704 23 99              |     |        |
| 9401 20 00              |     | 14 681 |
| 9401 30 10              |     |        |
| 9401 30 90              |     |        |
| 9401 40 00              |     |        |
| 9401 50 00              |     |        |
| 9401 61 00              |     |        |
| 9401 69 00              |     |        |
| 9401 71 00              |     |        |
| 9401 79 00              |     |        |
| 9401 80 00              |     |        |
| 9401 90 90              |     |        |
| 9403 10 10              |     | 69 126 |
| 9403 10 51              |     |        |
| 9403 10 59              |     |        |
| 9403 10 91              |     |        |
| 9403 10 93              |     |        |
| 9403 10 99              |     |        |
| 9403 20 91              |     |        |
| 9403 20 99              |     |        |
| 9403 30 11              |     |        |
| 9403 30 19              |     |        |
| 9403 30 91              |     |        |
| 9403 30 99              |     |        |
| 9403 40 00              |     |        |
| 9403 50 00              |     |        |
| 9403 60 10              |     |        |
| 9403 60 30              |     |        |
| 9403 60 90              |     |        |
| 9403 70 90              |     |        |
| 9403 90 10              |     |        |
| 9403 90 30              |     |        |
| 9403 90 90              |     |        |
| 9405 91 19              |     | 1 050  |

(\*) Imports in excess of these quotas shall attract customs duties in the manner set out in the Agreement.

(\*) For imports in excess of these ceilings, the Community may reintroduce customs duties in the manner set out in the Agreement.

(\*) These amounts will be increased by 20 % per year when the Agreement enters into force.

(\*) Motor caravans, new, of a cylinder capacity exceeding 2 500 cm<sup>3</sup> but not exceeding 3 000 cm<sup>3</sup>.

(\*) Other vehicles, new, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2 500 cm<sup>3</sup> but not exceeding 3 000 cm<sup>3</sup>.

(\*) Vehicles other than with electric motors, new, of a cylinder capacity not exceeding 3 000 cm<sup>3</sup>.

## ANNEX IV

|         |         |         |         |
|---------|---------|---------|---------|
| 2501 00 | 2903 21 | 3201 10 | 3705 20 |
| 2513 21 | 2905 17 | 3201 20 | 3705 90 |
| 2520 20 | 2905 22 | 3201 30 |         |
| 2522 10 | 2905 29 | 3201 90 | 3801 90 |
| 2522 20 | 2906 11 | 3204 12 | 3803 00 |
| 2522 30 | 2906 12 | 3204 13 | 3804 00 |
|         | 2906 14 | 3214 10 | 3807 00 |
| 2703 00 | 2906 19 | 3214 90 | 3808 90 |
| 2707 10 | 2906 21 | 3215 90 | 3809 92 |
| 2707 20 | 2906 29 |         | 3812 20 |
| 2707 30 | 2907 12 | 3301 11 | 3816 00 |
| 2707 40 | 2907 13 | 3301 12 | 3823 10 |
| 2707 50 | 2907 14 | 3301 13 |         |
| 2707 60 | 2907 19 | 3301 14 | 3904 69 |
| 2707 91 | 2907 21 | 3301 19 | 3904 90 |
| 2711 12 | 2908 90 | 3301 21 | 3907 10 |
| 2711 13 | 2911 00 | 3301 22 | 3907 20 |
| 2711 14 | 2912 12 | 3301 23 | 3907 40 |
| 2711 19 | 2912 29 | 3301 24 | 3907 60 |
| 2712 90 | 2912 49 | 3301 25 | 3912 11 |
| 2713 90 | 2914 21 | 3301 26 | 3912 12 |
| 2713 90 | 2914 23 | 3301 29 | 3912 20 |
| 2715 00 | 2914 29 | 3301 90 | 3912 31 |
|         | 2914 30 |         | 3912 90 |
| 2803 00 | 2915 32 | 3401 19 | 3913 90 |
| 2804 80 | 2917 12 | 3401 20 | 3920 72 |
| 2806 10 | 2917 14 | 3402 11 | 3920 73 |
| 2809 20 | 2932 21 | 3402 12 | 3920 91 |
| 2811 21 | 2935 00 | 3402 13 |         |
| 2811 29 | 2936 21 | 3402 19 | 4001 30 |
| 2816 10 | 2936 22 | 3402 20 | 4005 10 |
| 2816 20 | 2936 23 | 3402 90 | 4005 20 |
| 2816 30 | 2936 24 | 3403 11 | 4005 91 |
| 2818 20 | 2936 25 | 3403 91 | 4006 10 |
| 2818 30 | 2936 26 | 3403 99 | 4006 90 |
| 2822 00 | 2936 90 | 3405 30 | 4007 00 |
| 2824 10 | 2937 10 | 3405 40 | 4009 50 |
| 2824 20 | 2937 21 | 3405 90 | 4010 99 |
| 2824 90 | 2937 22 |         | 4014 16 |
| 2827 37 | 2937 29 | 3501 10 | 4014 90 |
| 2829 11 | 2937 91 | 3502 10 |         |
| 2830 30 | 2937 99 | 3502 90 | 4104 10 |
| 2832 10 | 2938 10 |         | 4104 21 |
| 2832 20 | 2938 90 | 3603 00 | 4104 22 |
| 2832 30 | 2939 21 | 3604 10 | 4104 29 |
| 2833 11 | 2939 29 | 3606 10 | 4104 31 |
| 2833 22 | 2939 30 | 3606 90 | 4104 39 |
| 2833 23 | 2939 70 |         | 4105 11 |
| 2833 29 | 2941 20 | 3702 10 | 4105 12 |
| 2833 30 | 2941 40 | 3702 31 | 4105 19 |
| 2836 20 | 2941 50 | 3702 32 | 4105 20 |
| 2836 40 | 2941 90 | 3702 39 | 4106 11 |
| 2836 60 |         | 3702 41 | 4106 12 |
| 2836 91 |         | 3702 42 | 4106 19 |
| 2836 92 |         | 3702 43 | 4106 20 |
| 2840 20 | 3002 10 | 3702 44 | 4107 10 |
| 2841 30 | 3002 90 | 3702 51 | 4107 90 |
| 2841 40 | 3003 10 | 3702 52 | 4108 00 |
| 2841 90 | 3003 31 | 3702 53 | 4109 00 |
| 2843 29 | 3005 90 | 3702 54 |         |
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ANNEX V

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| 5512 11 | 5602 29 | 5904 91 | 6205 20 00 |
| 5512 19 | 5602 90 | 5904 92 | 6205 30 00 |
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| 5512 99 | 5607 10 | 5906 99 | 6206 90    |
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| 5513 21 | 5608 19 | 6001 10 | 6208 92    |
| 5513 22 | 5608 90 | 6001 21 | 6208 99    |
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| 6701 00           | 7011 90 | 7226 10 | 8207 60 |
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| 8403 90 | 8419 81 | 8431 20 | 8452 30 |
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| 8407 90 | 8423 20 | 8432 40 | 8456 10 |
| 8408 10 | 8423 30 | 8432 80 | 8457 10 |
| 8408 20 | 8423 81 | 8433 10 | 8457 20 |
| 8408 90 | 8423 82 | 8433 99 | 8457 30 |
| 8409 10 | 8423 89 | 8433 20 | 8458 11 |
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| 8409 99 | 8424 20 | 8433 40 | 8458 91 |
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| 8714 11 | 9016 00 | 9403 20 | 9603 30 |
| 8714 19 | 9017 30 | 9403 80 | 9603 50 |
| 8714 20 | 9017 80 | 9403 90 | 9603 90 |
| 8714 91 | 9018 20 | 9404 10 | 9605 00 |
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| 8714 99 | 9024 90 | 9405 20 | 9607 11 |
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| 8716 20 | 9027 90 | 9405 50 | 9608 10 |
| 8716 31 | 9028 10 | 9405 60 | 9608 20 |
| 8716 39 | 9028 30 | 9405 92 | 9608 31 |
| 8716 40 | 9030 31 | 9405 99 | 9608 39 |
| 8716 80 | 9030 39 | 9406 00 | 9608 40 |
| 8716 90 | 9030 40 |         | 9608 50 |
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| 8804 00 | 9106 90 | 9503 50 | 9613 80 |
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| 8901 20 | 9108 91 | 9504 10 | 9618 00 |
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| 8901 90 |         | 9504 30 |         |
|         |         | 9504 40 | 9701 90 |

## ANNEX VI

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| 4010 91 | 5301 21 | 6106 20           | 6203 31 |
| 4011 10 | 5309 11 | except 6106 20 00 | 6203 32 |
| 4011 20 | 5309 19 | 6106 90           | 6203 33 |
| 4012 10 |         | except 6106 90 10 | 6203 39 |
| 4012 20 | 5503 40 | 6107 11           | 6203 41 |
| 4012 90 |         | 6107 12           | 6203 42 |
|         | 5603 00 | 6107 21           | 6203 43 |
| 4418 10 | 5605 00 | 6107 22           | 6203 49 |
| 4418 20 | 5607 41 | 6107 29           | 6204 11 |
| 4418 90 | 5607 49 | 6107 91           | 6204 12 |
|         | 5607 50 | 6107 92           | 6204 13 |
| 4707 10 | 5607 90 | 6107 99           | 6204 19 |
| 4707 20 |         | 6108 11           | 6204 21 |
| 4707 30 | 5702 32 | 6108 19           | 6204 22 |
| 4707 90 | 5702 42 | 6108 21           | 6204 23 |
|         | 5702 52 | 6108 22           | 6204 31 |
| 4802 40 | 5702 92 | 6108 29           | 6204 32 |
| 4802 51 | 5703 10 |                   |         |
| 4802 52 | 5703 20 |                   |         |
| 4802 53 |         |                   |         |

|                   |         |         |         |
|-------------------|---------|---------|---------|
| 6204 33           | 6401 10 | 7208 22 | 7216 21 |
| 6204 41           | 6401 91 | 7208 23 | 7216 22 |
| 6204 42           | 6401 92 | 7208 24 | 7216 31 |
| 6204 43           | 6401 99 | 7208 31 | 7216 32 |
| 6204 44           | 6402 19 | 7208 32 | 7216 33 |
| 6204 49           | 6402 20 | 7208 33 | 7216 40 |
| 6204 51           | 6402 30 | 7208 34 | 7216 50 |
| 6204 52           | 6402 91 | 7208 35 | 7216 60 |
| 6204 53           | 6402 99 | 7208 41 | 7216 90 |
| 6204 61           | 6403 19 | 7208 42 | 7217 11 |
| 6204 62           | 6403 40 | 7208 43 | 7217 12 |
| 6204 63           | 6403 91 | 7208 44 | 7217 13 |
| 6204 69           | 6404 19 | 7208 45 | 7217 19 |
| 6205 10           | 6404 20 | 7208 90 | 7217 21 |
| except 6205 10 00 | 6405 20 | 7209 11 | 7217 22 |
| 6205 20           | 6405 90 | 7209 12 | 7217 23 |
| except 6205 20 00 | 6908 90 | 7209 13 | 7217 29 |
| 6205 30           | 6911 10 | 7209 14 | 7217 32 |
| except 6205 30 00 | 6911 90 | 7209 21 | 7217 33 |
| 6205 90           | 6914 10 | 7209 22 | 7225 10 |
| 6206 20           |         | 7209 23 | 7225 30 |
| except 6206 20 00 | 7003 11 | 7209 24 | 7228 80 |
| 6206 30           | 7003 19 | 7209 34 |         |
| except 6206 30 00 | 7003 20 | 7209 41 | 7301 10 |
| 6206 40           | 7003 30 | 7209 42 | 7301 20 |
| except 6206 40 00 | 7004 10 | 7209 43 | 7302 10 |
| 6207 11           | 7004 90 | 7209 44 | 7302 20 |
| 6207 19           | 7005 10 | 7209 90 | 7302 30 |
| 6207 21           | 7005 21 | 7210 11 | 7302 40 |
| 6207 22           | 7005 29 | 7210 12 | 7302 90 |
| 6207 29           | 7005 30 | 7210 20 | 7303 00 |
| 6207 91           | 7006 00 | 7210 31 | 7304 10 |
| 6207 99           | 7007 11 | 7210 39 | 7304 20 |
| 6208 19           | 7007 19 | 7210 41 | 7304 31 |
| 6208 21           | 7007 21 | 7210 49 | 7304 39 |
| 6208 91           | 7007 29 | 7210 50 | 7304 41 |
| 6209 30           | 7011 20 | 7210 60 | 7304 49 |
| 6210 10           | 7012 00 | 7210 70 | 7304 51 |
| 6210 40           | 7013 10 | 7210 90 | 7304 59 |
| 6211 11           | 7013 21 | 7211 11 | 7305 11 |
| 6211 20           | 7013 29 | 7211 12 | 7305 12 |
| 6211 32           | 7013 31 | 7211 21 | 7305 19 |
| 6211 33           | 7013 32 | 7211 22 | 7305 20 |
| 6211 39           | 7013 39 | 7211 29 | 7305 31 |
|                   | 7013 91 | 7211 30 | 7305 39 |
|                   | 7013 99 | 7211 41 | 7305 90 |
| 6302 21           |         | 7212 10 | 7306 10 |
| 6302 22           | 7113 11 | 7212 21 | 7306 20 |
| 6302 29           | 7113 19 | 7212 29 | 7306 30 |
| 6302 31           | 7113 20 | 7212 30 | 7306 40 |
| 6302 32           | 7114 11 | 7212 40 | 7306 50 |
| 6302 39           | 7114 19 | 7212 50 | 7306 60 |
| 6302 52           | 7114 20 | 7212 60 | 7306 90 |
| 6302 53           |         | 7213 10 | 7307 21 |
| 6302 59           | 7202 11 | 7213 20 | 7307 22 |
| 6302 60           | 7202 19 | 7213 31 | 7307 23 |
| 6302 91           | 7202 21 | 7213 39 | 7307 29 |
| 6302 92           | 7202 29 | 7213 41 | 7307 91 |
| 6302 93           | 7202 30 | 7213 49 | 7307 92 |
| 6302 99           | 7202 41 | 7214 10 | 7307 93 |
| 6303 11           | 7202 49 | 7214 20 | 7307 99 |
| 6303 91           | 7202 70 | 7214 30 | 7308 10 |
| 6303 92           | 7202 80 | 7214 40 | 7308 20 |
| 6303 99           | 7202 91 | 7214 50 | 7308 30 |
| 6304 19           | 7202 92 | 7214 60 | 7308 40 |
| 6304 92           | 7202 99 | 7215 10 | 7308 90 |
| 6304 93           | 7208 11 | 7215 20 | 7309 00 |
| 6304 99           | 7208 12 | 7215 30 | 7310 10 |
| 6305 20           | 7208 13 | 7215 40 | 7310 21 |
| 6307 90           | 7208 14 | 7215 90 | 7310 29 |
|                   | 7208 21 | 7216 10 | 7311 00 |

|         |         |         |            |
|---------|---------|---------|------------|
| 7312 10 | 7323 99 | 7605 21 | 8535 29    |
| 7312 90 | 7324 10 | 7605 29 | 8535 30    |
| 7313 00 | 7324 21 | 7606 11 | 8535 40    |
| 7314 11 | 7324 29 | 7606 12 | 8535 90    |
| 7314 19 | 7324 90 | 7606 91 | 8536 10    |
| 7314 20 | 7325 10 | 7607 11 | 8536 20    |
| 7314 30 | 7325 91 | 7607 19 | 8536 30    |
| 7314 41 | 7325 99 | 7607 20 | 8536 41    |
| 7314 42 | 7326 11 | 7608 10 | 8536 49    |
| 7314 49 | 7326 19 | 7608 20 | 8536 50    |
| 7314 50 | 7326 20 | 7610 10 | 8536 61    |
| 7315 11 | 7326 90 | 7610 90 | 8536 69    |
| 7315 12 |         | 7611 00 | 8536 90    |
| 7315 19 | 7406 10 | 7612 10 | 8539 21    |
| 7315 20 | 7406 20 | 7612 90 | 8539 22    |
| 7315 81 | 7407 21 | 7615 10 | 8539 29    |
| 7315 82 | 7408 19 | 7615 20 | 8539 31    |
| 7315 89 | 7408 22 | 7616 10 | 8546 20    |
| 7315 90 | 7410 11 | 7616 90 |            |
| 7317 00 | 7410 12 |         | 8702 10    |
| 7318 11 | 7410 21 | 7803 00 | 8703 21 90 |
| 7318 12 | 7410 22 | 7804 20 | 8703 22 90 |
| 7318 13 | 7411 10 | 7805 00 | 8703 23 90 |
| 7318 14 | 7411 21 | 7806 00 | 8703 24 90 |
| 7318 15 | 7411 22 |         | 8703 31 90 |
| 7318 16 | 7411 29 | 7903 10 | 8703 32 90 |
| 7318 19 | 7412 10 | 7903 90 | 8703 33 90 |
| 7318 29 | 7412 20 | 7904 00 | 8703 90    |
| 7319 20 | 7413 00 | 7905 00 | 8704 10    |
| 7319 30 | 7415 10 | 7907 10 | 8704 21    |
| 7319 90 | 7415 21 | 7907 90 | 8704 22    |
| 7320 10 | 7415 31 |         | 8704 23    |
| 7320 20 | 7415 32 | 8005 20 | 8704 31    |
| 7320 90 | 7415 39 | 8006 00 | 8704 32    |
| 7321 11 | 7417 00 |         | 8704 90    |
| 7321 12 | 7418 10 | 8215 10 |            |
| 7321 13 | 7418 20 | 8215 20 |            |
| 7321 81 | 7419 91 | 8215 91 | 9023 00    |
| 7321 82 | 7419 99 | 8215 99 | 9024 10    |
| 7321 83 |         |         | 9024 80    |
| 7321 90 | 7504 00 | 8436 21 | 9029 10    |
| 7322 11 | 7508 00 | 8452 40 |            |
| 7322 19 |         | 8465 96 | 9201 10    |
| 7322 90 | 7603 10 | 8465 99 | 9201 20    |
| 7323 10 | 7603 20 |         | 9201 90    |
| 7323 91 | 7604 10 | 8506 11 |            |
| 7323 92 | 7604 21 | 8518 22 | 9403 30    |
| 7323 93 | 7604 29 | 8519 10 | 9403 40    |
| 7323 94 | 7605 11 | 8522 90 | 9403 50    |
|         | 7605 19 | 8535 10 | 9403 60    |
|         |         | 8535 21 |            |

*ANNEX VII*

(New cars)

8703 21 10  
8703 22 11  
8703 22 19  
8703 23 11  
8703 23 19  
8703 24 10  
8703 31 10  
8703 32 11  
8703 32 19  
8703 33 11  
8703 33 19

*ANNEX VIII*

List of import licencing items

Non-automatic licences with fixed import quotas

| Code                  | Description of product            | Quantity | Cost unit |
|-----------------------|-----------------------------------|----------|-----------|
| 2612                  | Uranium ores and concentrates     | 1        | tonne     |
| 2844 10 00<br>2844 20 | Natural and enriched uranium      | 1        | tonne     |
| 4707                  | Waste and scrap of paper          | 1        | tonne     |
| 7204                  | Ferrous and other waste and scrap | 1 000    | tonnes    |

## ANNEX IX

List of export licencing items <sup>(1)</sup>

## MINERAL PRODUCTS

|                                                                                  |                                                                |                      |
|----------------------------------------------------------------------------------|----------------------------------------------------------------|----------------------|
| 2505                                                                             | Natural sands                                                  | m <sup>3</sup>       |
| 2507 00                                                                          | Kaolin, quality of 'Sedlec' first quality                      | tonne                |
| 2517 10                                                                          | Pebbles, gravel, broken or crushed stone                       | 1 000 m <sup>3</sup> |
| 2523 21 04                                                                       | White cement                                                   | tonne                |
| 2523 29 00<br>2523 90 90                                                         | Cement, grey                                                   | tonne                |
| 2620 11 00<br>7902 00 00                                                         | Residues from the manufacture of zinc and zinc scrap           | tonne                |
| 2620 20 00<br>7802 00                                                            | Residues from the manufacture of lead and lead scrap           | tonne                |
| 2620 30 00<br>7404 00                                                            | Residues from the manufacture of copper and copper scrap       | tonne                |
| 2620 40 00<br>7602 00                                                            | Residues from the manufacture of aluminium and aluminium scrap | tonne                |
| 2701                                                                             | Coal, energetics                                               | tonne                |
| 2701                                                                             | Coal, suitable for coking                                      | tonne                |
| 2702                                                                             | Lignite including agglomerated lignite                         | tonne                |
| 2704 00                                                                          | Coke (from metallurgical cokeres)                              | tonne                |
| 2704 00                                                                          | Coke (from mining cokeres)                                     | tonne                |
| 2710 00 33<br>2710 00 35                                                         | Motor petrole                                                  | tonne                |
| 2710 00 59                                                                       | Diesel oil                                                     | tonne                |
| 2710 00 11<br>2710 00 15<br>2710 00 39                                           | Light heating oils                                             | tonne                |
| 2710 00 61<br>2710 00 65<br>2710 00 69<br>2710 00 71<br>2710 00 75<br>2710 00 79 | Heavy heating oils                                             | tonne                |
| 2716 00 00                                                                       | Electrical energy                                              | megawatt hour        |

<sup>(1)</sup> The licences are intended for monitoring exports. Any restriction on grounds of difficulties in the CSFR market for a listed product shall be introduced by an *ad hoc* decision of the CSFR, of which the Community shall be informed immediately.

## PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES INCLUDING PHARMACEUTICALS

|              |                                                     |            |
|--------------|-----------------------------------------------------|------------|
| 2207         | Ethyl alcohol (natural and synthetic)               | hectolitre |
| 3002 90 10   | Human blood                                         | crowns/kg  |
| 3002 10      | Antisera and other blood fractions                  | crowns/kg  |
| 3003<br>3004 | Medicaments                                         | crowns/kg  |
| 3102 40      | Mixtures of ammonium nitrate with calcium carbonate | tonne      |

*Raw hides and skins and leather*

|                              |                                       |       |
|------------------------------|---------------------------------------|-------|
| 4101 10<br>4101 2<br>4101 30 | Raw hides and skins of bovine         | tonne |
| 4102                         | Raw hides and skins of sheep or lambs | tonne |
| 4103 90 00                   | Raw hides and skins of swine          | tonne |

*Wood and articles of wood*

|                                                                    |                                                                          |                      |
|--------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------|
| 4401 10 00                                                         | Fuel wood, in logs, in bellets, in twings, in fagots or in similar forms | 1 000 m <sup>3</sup> |
| 4401 21 00                                                         | Wood in chips or particles, coniferous (not more than 3 % bark)          | 1 000 m <sup>3</sup> |
| 4401 21 00                                                         | Wood in chips or particles, coniferous (more than 3 % bark)              | 1 000 m <sup>3</sup> |
| 4401 22 00                                                         | Other wood chips (non-coniferous)                                        | 1 000 m <sup>3</sup> |
| 4403 20 00<br>4403 91 00<br>4403 92 00<br>4403 99 10<br>4403 99 90 | Wood raw poles                                                           | 1 000 m <sup>3</sup> |
| 4403 20 00                                                         | Other poles of coniferous trees, pulp wooded                             | 1 000 m <sup>3</sup> |
| 4403 91 00<br>4403 92 00<br>4403 99 10<br>4403 99 90               | Other poles of leaf trees, pulp wooded                                   | 1 000 m <sup>3</sup> |
| 4403 20 00                                                         | Slots, industrial, coniferous                                            | 1 000 m <sup>3</sup> |
| 4403 91 00<br>4403 92 00<br>4403 99 10<br>4403 99 90               | Slots, industrial, leafy                                                 | 1 000 m <sup>3</sup> |

|         |                                                           |          |
|---------|-----------------------------------------------------------|----------|
| 4406    | Wooden railway, sleepers, raw, impregnated including used | 1 000 m³ |
| 4407 10 | Dimension stocks for pallets                              | 1 000 m³ |
| 4407 91 |                                                           |          |
| 4407 92 |                                                           |          |
| 4407 99 |                                                           |          |
| 4407 10 | Coniferous sawnwood, not working                          | 1 000 m³ |
| 4407 91 | Broadleaved sawnwood, not working                         | 1 000 m³ |
| 4407 92 |                                                           |          |
| 4407 99 |                                                           |          |

*Pulp of wood, paper and articles thereof*

|            |                |       |
|------------|----------------|-------|
| 4703 21 00 | Bleached pulps | tonne |
| 4703 29 00 |                |       |
| 4704 21 00 |                |       |
| 4704 29 00 |                |       |

*Precious metals and articles thereof*

|      |                             |      |
|------|-----------------------------|------|
| 7106 | Silver and residues thereof | gram |
| 7108 | Gold and residues thereof   | gram |

*Base metals and articles of base metal*

|           |                                                             |       |
|-----------|-------------------------------------------------------------|-------|
| 7201      | Pig iron and non-alloy, steel in ingots                     | tonne |
| 7206      |                                                             |       |
| 7204      | Ferrous and steel waste and scrap including remelting scrap | tonne |
| 7207-7216 | Flat-rolled products (without the USA and ES)               | tonne |
| 7218-7229 |                                                             |       |
| 7301-7302 |                                                             |       |
| 7304-7306 | Steel tubes (without the USA)                               | tonne |

*Instruments and apparatus*

|           |                     |        |
|-----------|---------------------|--------|
| 9201-9202 | Musical instruments | pieces |
| 9204-9205 |                     |        |

*Works of art, collectors' pieces and antiques*

|            |                                                                                                                                                                           |        |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 9705 00 00 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest | pieces |
| 9706 00 00 | Antiques of an age exceeding 100 years (prohibition)                                                                                                                      | pieces |

*ANNEX X*

**Goods referred to in Article 11, for which the Community retains an agricultural component in the duties and for which the CSFR may introduce an agricultural component in the duties**

| CN code    | Description                                                                                                 |
|------------|-------------------------------------------------------------------------------------------------------------|
| 2905 43    | Mannitol                                                                                                    |
| 2905 44    | D-glucitol (sorbitol)                                                                                       |
| ex 3505 10 | Dextrins and other modified starches, excluding starches, esterified or etherified of subheading 3505 10 50 |
| 3505 20    | Glues with a basis of starches, dextrins or other modified starches                                         |
| 3809 10    | Dressings and finishing agents with a basis of amylaceous substances                                        |
| 3823 60    | Sorbitol, other than that of subheading 2905 44                                                             |

## ANNEX XIa

## List of products referred to in Article 14 (2) (1)

The products listed in this Annex will be subject to a levy reduction of 50 %

| CN code                                                                                                                                                                                                                                                                                                | Description | Year 1               | Year 2 | Year 3 | Year 4 | Year 5 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------|--------|--------|--------|--------|
|                                                                                                                                                                                                                                                                                                        |             | Quantity (in tonnes) |        |        |        |        |
| 0207 10 51<br>0207 10 55<br>0207 23 11<br>0207 10 59<br>0207 23 19<br><br>ex 0207 39 55<br>ex 0207 43 15<br><br>ex 0207 39 73<br>ex 0207 43 53<br><br>ex 0207 39 77<br>ex 0207 43 63                                                                                                                   | Ducks, ...  | 275                  | 300    | 325    | 350    | 375    |
| 0207 10 71<br>0207 23 51<br>0207 10 79<br>0207 23 59<br><br>0207 39 53<br>0207 43 11<br><br>0207 39 61<br>0207 43 23<br><br>ex 0207 39 65<br>ex 0207 43 31<br><br>ex 0207 39 67<br>ex 0207 43 41<br><br>0207 39 71<br>0207 43 51<br><br>0207 39 75<br>0207 43 61<br><br>ex 0207 39 81<br>ex 0207 43 71 | Geese, ...  | 1 100                | 1 200  | 1 300  | 1 400  | 1 500  |

(1) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for 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 CN codes. Where ex CN codes are indicated the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

## ANNEX XIb

## List of products referred to in Article 14 (2) (1)

| CN code                                                                          | Description                                                                                                                                                                                                                                               | Duty %   |
|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 0101 19 10                                                                       | Live horses, for slaughter (2)                                                                                                                                                                                                                            | Free     |
| 0101 19 90                                                                       | Other                                                                                                                                                                                                                                                     | 12       |
| 0203 11 90<br>0203 12 90<br>0203 19 90<br>0203 21 90<br>0203 22 90<br>0203 29 90 | Meat of swine other than domestic fresh chilled or frozen                                                                                                                                                                                                 | Free     |
| 0207 31 00<br>0207 50 10                                                         | Fatty liver of geese or ducks                                                                                                                                                                                                                             | Free (3) |
| 0208 10 10                                                                       | Other meat and edible meat offal of domestic rabbits                                                                                                                                                                                                      | 7        |
| 0208 10 90<br>0208 20 00                                                         | Other than domestic rabbits<br>Of frogs' legs                                                                                                                                                                                                             | Free     |
| 0208 90 10                                                                       | Of domestic pigeons                                                                                                                                                                                                                                       | 5        |
| 0208 90 30                                                                       | Of game, other than rabbits or hares                                                                                                                                                                                                                      | Free     |
| 0409 00 00                                                                       | Natural honey                                                                                                                                                                                                                                             | 25       |
| 0602 40 90                                                                       | Budded or grafted roses                                                                                                                                                                                                                                   | 6        |
| 0603 90 00                                                                       | Cut flowers                                                                                                                                                                                                                                               | 7        |
| ex 0604 10 90<br>0604 91 10<br>0604 91 90                                        | Foliage pruners and other parts of plants, without flowers of flower buds and grasses, mosses and lichens being goods of a kind suitable for bouquets or for ornamental purposes fresh, dried, dyed, bleached, impregnated or otherwise prepared<br>Fresh | 7        |
| 0707 00 19                                                                       | Cucumbers, fresh or chilled (from 16 May to 31 October)                                                                                                                                                                                                   | 16       |
| 0711 40 00                                                                       | Cucumbers and gherkins                                                                                                                                                                                                                                    | 12       |
| 0712 20 00                                                                       | Onions                                                                                                                                                                                                                                                    | 8        |
| ex 0712 90 90                                                                    | Horse-radish ( <i>Cochlearia armoracia</i> )                                                                                                                                                                                                              | Free     |
| ex 0809 20 10                                                                    | Sour cherries ( <i>Prunus cerasus</i> ) fresh, from 1 May to 15 July                                                                                                                                                                                      | 11 (4)   |
| ex 0809 20 90                                                                    | Sour cherries ( <i>Prunus cerasus</i> ) fresh, from 16 July to 30 April                                                                                                                                                                                   | 11       |
| 0809 40 90                                                                       | Sloes                                                                                                                                                                                                                                                     | 7        |
| 0810 20 10                                                                       | Raspberries (5)                                                                                                                                                                                                                                           | 9        |
| 0810 30 10                                                                       | Blackcurrants, fresh (5)                                                                                                                                                                                                                                  | 9        |

| CN code       | Description                                                                   | Duty % |
|---------------|-------------------------------------------------------------------------------|--------|
| 0810 30 30    | Redcurrants, fresh <sup>(1)</sup>                                             | 9      |
| 0810 30 90    | Other berries <sup>(1)</sup>                                                  | 5      |
| 0811 10 90    | Strawberries <sup>(1)</sup>                                                   | 13     |
| ex 0811 20 19 | Raspberries, with a sugar <sup>(2)</sup> content not exceeding 13 % by weight | 18     |
| 0811 20 31    | Raspberries <sup>(1)</sup>                                                    | 14     |
| 0811 20 39    | Blackcurrents <sup>(1)</sup>                                                  | 10     |
| 0811 20 51    | Red currents <sup>(1)</sup>                                                   | 10     |
| 2001 90 20    | Fruit of Capsicum other than sweet peppers and pimentos                       | 5      |
| 2007 99 10    | Plum puree and plum paste <sup>(2)</sup>                                      | 24     |
| 2007 99 31    | Jams, jellies, marmalades, purees and pastes of cherries                      | 25     |

<sup>(1)</sup> Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for 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 CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application to the CN code and corresponding description taken together.

<sup>(2)</sup> Entry within this CN code is subject to conditions laid down in the relevant Community provisions.

<sup>(3)</sup> No ACR is levied.

<sup>(4)</sup> Minimum duty applicable: MIN 2,2 ECU/100 kg net.

<sup>(5)</sup> Subject to minimum import price arrangements contained in the Annex hereto.

*Annex to Annex XIb***Minimum import price arrangement for certain soft fruit for processing**

1. Minimum import prices are fixed for each marketing year for the following products:

|               |               |
|---------------|---------------|
| 0810 20 10    | Raspberries   |
| 0810 30 10    | Blackcurrants |
| 0810 30 30    | Redcurrants   |
| 0810 30 90    | Other berries |
| 0811 10 90    | Strawberries  |
| ex 0811 20 19 | Raspberries   |
| 0811 20 31    | Raspberries   |
| 0811 20 39    | Blackcurrants |
| 0811 20 51    | Red currants  |

The minimum import prices are fixed by the Community in consultation with the CSFR, taking into consideration the price evolution, imported quantities and market development in the Community.

2. The minimum import prices shall be respected in accordance with the following criteria:

- during each three month period of the marketing year the average unit value for each product listed in paragraph 1, imported into the Community, shall not be lower than the minimum import price for that product,
- during any period of two weeks the average unit value for each product listed in paragraph 1, imported in the Community shall not be lower than 90 % of the minimum import price for that product, in so far as the quantities imported during this period are not less than 4 % of the normal annual import.

3. In case of non respect of one of these criteria the Community may introduce measures ensuring that the minimum import price is respected for each consignment of the product concerned imported from the CSFR.

*ANNEX XII*

**Quantitative restrictions on imports into the CSFR of agricultural products originating in the Community which shall be abolished upon entry into force of the Agreement**

| CN code      | Description                                      | Quantity           |
|--------------|--------------------------------------------------|--------------------|
| 0102         | Live bovine animals                              | 1 000 tonnes       |
| 0201<br>0202 | Meat of bovine animals, fresh, chilled or frozen | 1 500 tonnes       |
| 0405         | Butter                                           | 1 500 tonnes       |
| 0701         | Potatoes, fresh or chilled                       | 120 000 tonnes     |
| 1108         | Starches; inulin                                 | 1 000 tonnes       |
| 1205         | Rape or colza seeds                              | 25 000 tonnes      |
| 1514         | Rape or colza oil                                | 11 000 tonnes      |
| 1517         | Margarine                                        | 5 000 tonnes       |
| 1702         | Glucose and glucose syrup                        | 1 500 tonnes       |
| 1703         | Molasses                                         | 60 000 tonnes      |
| 2204         | Vine of fresh grapes                             | 80 000 hectolitres |

*ANNEX XIIIa*

**Arrangements for imports of live bovine animals into the Community**

1. In case the number of animals fixed in the framework of the balance sheet arrangements foreseen in Regulation (EEC) No 805/68 are lower than a reference quantity, a global tariff quota equal to the difference between that reference quantity and the number of animals fixed under the balance sheet arrangements will be opened to imports from Hungary, Poland and the CSFR. The reference quantity shall be:

- 217 800 in 1992,
- 237 600 in 1993,
- 257 400 in 1994,
- 277 200 in 1995,
- 297 000 in 1996.

The reduced levy applicable to animals under this quota will be fixed at 25 % of the full amount of levy.

This arrangement shall apply to live bovine animals for fattening or for slaughter with a live weight of not less than 160 kg and not more than 300 kg.

2. In case forecasts show that imports into the Community may exceed 425 000 head for any given year, the Community may take safeguard measures in accordance with Regulation (EEC) No 805/68, notwithstanding any other rights given under the Agreement.

In this context, imports of live bovine animals not covered by the arrangements mentioned in paragraph 1 shall be limited to young calves with a live weight of not more than 80 kg. Such imports shall be subject to a management regime in order to ensure regular supply over the year in question.

## ANNEX XIIIb

## List of products referred to in Article 14 (4) (1)

The quantities imported under the CN code referred in this Annex with the exception of codes 0104 and 0204 will be subject to levy and duty reduction of 20 % in the first year, 40 % in the second year, 60 % in the successive years

| CN code                                                                                                                                                                                                  | Description                                                      | Year 1               | Year 2 | Year 3 | Year 4 | Year 5 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|----------------------|--------|--------|--------|--------|
|                                                                                                                                                                                                          |                                                                  | Quantity (in tonnes) |        |        |        |        |
| 0201<br>0202                                                                                                                                                                                             | Meat of bovine animals fresh, chilled or frozen (*)              | 3 000                | 3 250  | 3 500  | 3 750  | 4 000  |
| 0104 10 90<br>0104 20 10<br>0104 20 90                                                                                                                                                                   | Live sheep or goats (*)                                          | 1 000                | 1 375  | 1 750  | 2 125  | 2 500  |
| 0204                                                                                                                                                                                                     | Meat of sheep or goats (*) (*)                                   | 1 000                | 1 375  | 1 750  | 2 125  | 2 500  |
| 0103 92 19<br>0203 11 10<br>0203 21 10<br>0203 12<br>0203 22<br>0203 19 55<br>0203 29 55<br>0203 19 11<br>0203 19 13<br>0203 19 15<br>0203 19 59<br>0203 29 11<br>0203 29 13<br>0203 29 15<br>0203 29 59 | Live swine, domestic<br>Meat of domestic swine<br><br>(*)<br>(*) | 4 700                | 5 100  | 5 600  | 6 000  | 6 400  |
| 0207 10 11<br>0207 10 15<br>0207 21 10<br>0207 10 19<br>0207 21 90                                                                                                                                       | Chicken carcasses, fresh chilled or frozen                       | 2 100                | 2 300  | 2 500  | 2 700  | 2 900  |
| 0207 39 21<br>0207 41 41<br>0207 39 23<br>0207 41 51                                                                                                                                                     | Chicken cuts                                                     | 1 100                | 1 200  | 1 300  | 1 400  | 1 500  |
| 0207 39 11<br>0207 41 10                                                                                                                                                                                 | Chicken cuts, boneless                                           | 2 100                | 2 300  | 2 500  | 2 700  | 2 900  |
| 0207 22 10<br>0207 22 90<br>0207 39 31<br>0207 39 41<br>0207 42 10<br>0207 42 41                                                                                                                         | Turkey                                                           | 500                  | 550    | 600    | 650    | 700    |

| CN code                                | Description                                                                                                                        | Year 1               | Year 2       | Year 3       | Year 4       | Year 5       |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|--------------|--------------|--------------|
|                                        |                                                                                                                                    | Quantity (in tonnes) |              |              |              |              |
| 0402 10 19<br>0402 21 19<br>0402 21 91 | Skimmed milk powder<br>Whole milk powder<br>Whole milk powder                                                                      | 2 500                | 2 700        | 3 000        | 3 200        | 3 400        |
| 0405 00 10                             | Butter                                                                                                                             | 1 000                | 1 100        | 1 200        | 1 300        | 1 400        |
| ex 0406 40<br>ex 0406 90               | Niva<br>Moravsky blok, Primator, Otava Javor,<br>Uzeny blok, Kashkaval Akawi, Istambul,<br>Jadel, Hermelin Ostepek, Koliba, Inovec | 1 000                | 1 100        | 1 200        | 1 300        | 1 400        |
| 0407 00                                | Eggs of poultry, in shell                                                                                                          | 5 350                | 5 850        | 6 300        | 6 800        | 7 300        |
| 0408 11 10<br>0408 19 11<br>0408 19 19 | Eggs yolks, dried (*)<br>Eggs yolks, liquid (*)<br>Eggs yolks, frozen (*)                                                          | 320                  | 350          | 380          | 400          | 440          |
| 0408 91 10<br>0408 99 10               | Whole eggs of poultry dried (*)<br>Other whole eggs (*)                                                                            | 2 150                | 2 350        | 2 550        | 2 750        | 2 950        |
| 1003 00 90                             | Barley, for malting                                                                                                                | 30 000               | 32 500       | 35 500       | 38 000       | 41 000       |
| 1101 00 00                             | Wheat flour                                                                                                                        | 20 000               | 22 000       | 23 500       | 25 500       | 27 000       |
| 1107 10 99                             | Malt, not roasted, other than wheat                                                                                                | 35 000               | 38 000       | 41 500       | 44 500       | 47 500       |
| 1602 41 10<br>1602 42 10<br>1602 49    | Prepared/pressed hams of domestic swine<br>Prepared/pressed shoulders of domestic swine<br>Other, of domestic swine                | 500                  | 550          | 600          | 650          | 700          |
| 1210                                   | Hops<br>Quantity<br>Duty                                                                                                           | 4 500<br>7,2         | 4 900<br>5,4 | 5 300<br>3,6 | 5 750<br>3,6 | 6 150<br>3,6 |

(\*) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for 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 CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

(\*) The conditions laid down in the 1982 Agreement between the European Economic Community and CSFR on trade in the sheep and goat sector as supplemented by the 1990 Agreement apply with the exception of the products referred to in paragraph 1 and of the quantities referred to in paragraph 2 of the 1981 Agreement which shall be replaced by the products and the quantities in this Annex.

(\*) Excluding tenderloin presented alone.

(\*) In case CSFR in a given year benefits from Community financial assistance in the framework of triangular operations, for export of this products to the USSR or countries other than Hungary and Poland, which benefit from a G-24 assistance; the quote for this product will be reduced by the amount of such assisted exports for the year in question. However, the quote cannot be less than 2,775 tonnes.

(\*) In case CSFR in a given year benefits from Community financial assistance in the framework of triangular operations, for export of this product to the USSR or countries other than Hungary and Poland, which benefit from G-24 assistance, the quote for this product will be reduced by the amount of such assisted exports for the year in question. However, the quote cannot be less than 800 tonnes.

(\*) In liquid yolk equivalent: 1 kg of dried yolk = 2,12 kg of liquid yolk.

(\*) In liquid equivalent: 1 kg of dried egg = 3,9 kg of liquid egg.



| CN code                                                                                                                                                                                                  | Description                                                                                                                                                                                                                                                            | Year 1                                                        |                                                                         | Year 2                                                        |                                                                         | Year 3                                                        |                                                                         | Year 4                                                        |                                                                         | Year 5                                                        |                                                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------------------|
|                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                        | Quantity (tonnes)                                             | Duty %                                                                  | Quantity (tonnes)                                             | Duty %                                                                  | Quantity (tonnes)                                             | Duty %                                                                  | Quantity (tonnes)                                             | Duty %                                                                  | Quantity (tonnes)                                             | Duty %                                                                  |
| 0406 10<br>0406 20<br>0406 30 39<br>0406 40 00<br>0406 90 23<br>0406 90 31<br>0406 90 33<br>0406 90 35<br>0406 90 63<br>0406 90 73<br>0406 90 75<br>0406 90 77<br>0406 90 81<br>0406 90 85<br>0406 90 89 | Fresh cheese<br>Grated or powdered<br>Processed cheese<br>Blue-veined cheese<br>Edam<br>Feta, of sheepmilk<br>Feta, other<br>Kefalo-Tyri<br>Fiore Sardo, Pecorino<br>Provolone<br>Asiago, etc.<br>Danbo, etc.<br>Cantal, etc.<br>Kefalograviera ...<br>Brie, Camembert | 1 000                                                         | 9<br>9<br>9<br>9<br>9<br>9<br>9<br>9<br>9<br>9<br>9<br>9<br>9<br>9<br>9 | 1 150                                                         | 8<br>8<br>8<br>8<br>8<br>8<br>8<br>8<br>8<br>8<br>8<br>8<br>8<br>8<br>8 | 1 300                                                         | 7<br>7<br>7<br>7<br>7<br>7<br>7<br>7<br>7<br>7<br>7<br>7<br>7<br>7<br>7 | 1 450                                                         | 6<br>6<br>6<br>6<br>6<br>6<br>6<br>6<br>6<br>6<br>6<br>6<br>6<br>6<br>6 | 1 600                                                         | 5<br>5<br>5<br>5<br>5<br>5<br>5<br>5<br>5<br>5<br>5<br>5<br>5<br>5<br>5 |
| 0408 11<br>0408 91                                                                                                                                                                                       | Bird's eggs, dried<br>Bird's eggs, dried                                                                                                                                                                                                                               | unlimited<br>unlimited                                        | 17<br>17                                                                | unlimited<br>unlimited                                        | 17<br>17                                                                | unlimited<br>unlimited                                        | 17<br>17                                                                | unlimited<br>unlimited                                        | 17<br>17                                                                | unlimited<br>unlimited                                        | 17<br>17                                                                |
| 0504 00 00                                                                                                                                                                                               | Guts, bladders etc.                                                                                                                                                                                                                                                    | unlimited                                                     | 0                                                                       | unlimited                                                     | 0                                                                       | unlimited                                                     | 0                                                                       | unlimited                                                     | 0                                                                       | unlimited                                                     | 0                                                                       |
| 0602 20<br>0602 30<br>0602 40<br>0602 91 00<br>0603                                                                                                                                                      | Trees, shrubs ...<br>Rhododendrons ...<br>Roses<br>Mushrooms spawn<br>Cut flowers (*)                                                                                                                                                                                  | unlimited<br>unlimited<br>unlimited<br>unlimited<br>unlimited | 2<br>2<br>2<br>2<br>17                                                  | unlimited<br>unlimited<br>unlimited<br>unlimited<br>unlimited | 2<br>2<br>2<br>2<br>17                                                  | unlimited<br>unlimited<br>unlimited<br>unlimited<br>unlimited | 2<br>2<br>2<br>2<br>17                                                  | unlimited<br>unlimited<br>unlimited<br>unlimited<br>unlimited | 2<br>2<br>2<br>2<br>17                                                  | unlimited<br>unlimited<br>unlimited<br>unlimited<br>unlimited | 2<br>2<br>2<br>2<br>17                                                  |
| 0701 10 00                                                                                                                                                                                               | Seed potatoes                                                                                                                                                                                                                                                          | unlimited                                                     | 2                                                                       | unlimited                                                     | 2                                                                       | unlimited                                                     | 2                                                                       | unlimited                                                     | 2                                                                       | unlimited                                                     | 2                                                                       |
| 0701 90<br>0702 00                                                                                                                                                                                       | Potatoes, other<br>fresh Tomatoes                                                                                                                                                                                                                                      | (*)<br>(*)                                                    |                                                                         |                                                               |                                                                         |                                                               |                                                                         |                                                               |                                                                         |                                                               |                                                                         |
| 0704 10<br>0704 90<br>0705 11<br>0708<br>0709 20 00                                                                                                                                                      | Cauliflowers (*)<br>Cabbages etc. (*)<br>Lettuce (*)<br>Other vegetables (*)<br>Asparagus                                                                                                                                                                              | unlimited<br>unlimited<br>unlimited<br>unlimited<br>unlimited | 13,5<br>13,5<br>12,6<br>12,6<br>6                                       | unlimited<br>unlimited<br>unlimited<br>unlimited<br>unlimited | 12<br>12<br>11,2<br>11,2<br>6                                           | unlimited<br>unlimited<br>unlimited<br>unlimited<br>unlimited | 10,5<br>10,5<br>9,8<br>9,8<br>6                                         | unlimited<br>unlimited<br>unlimited<br>unlimited<br>unlimited | 9<br>9<br>8,4<br>8,4<br>6                                               | unlimited<br>unlimited<br>unlimited<br>unlimited<br>unlimited | 7,5<br>7,5<br>7<br>7<br>6                                               |

| CN code    | Description                    | Year 1            |        | Year 2            |        | Year 3            |        | Year 4            |        | Year 5            |        |
|------------|--------------------------------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|
|            |                                | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % |
| 0709 51 90 | Mushrooms (*)                  | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0709 60    | Fruit of Capsicum (*)          | unlimited         | 9      | unlimited         | 8      | unlimited         | 7      | unlimited         | 6      | unlimited         | 5      |
| 0709 90    | Other vegetables (*)           | unlimited         | 12,6   | unlimited         | 11,2   | unlimited         | 9,8    | unlimited         | 8,4    | unlimited         | 7      |
| 0710 21 00 | Peas, frozen (*)               | unlimited         | 9      | unlimited         | 8      | unlimited         | 7      | unlimited         | 6      | unlimited         | 5      |
| 0710 90 10 | Mixed vegetables, frozen       | unlimited         | 2      | unlimited         | 2      | unlimited         | 2      | unlimited         | 2      | unlimited         | 2      |
| 0802 11 90 | Almonds with shell             | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0802 12    | Almonds, shelled               | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0802 22    | Hazelnuts etc.                 | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0802 40 00 | Chestnuts                      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0802 90 90 | Pine seeds/pinons              | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0804 20    | Figs                           | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0804 40    | Avocados                       | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0805 10    | Oranges                        | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0805 20    | Mandarins, etc.                | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0805 30 10 | Lemons ( <i>Citrus limon</i> ) | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0806 10 15 | Table grapes (*)               | unlimited         | 20     | unlimited         | 17,5   | unlimited         | 15     | unlimited         | 12,5   | unlimited         | 10     |
| 0806 20    | Grapes, dried                  | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0807 10 10 | Melons                         | unlimited         | 9,9    | unlimited         | 8,5    | unlimited         | 7,7    | unlimited         | 6,6    | unlimited         | 5,5    |
| 0808 10    | Apples, fresh (*)              | unlimited         | 15     | unlimited         | 10     | unlimited         | 10     | unlimited         | 10     | unlimited         | 10     |
| 0809 10 00 | Apricots (*)                   | unlimited         | 9      | unlimited         | 8      | unlimited         | 7      | unlimited         | 6      | unlimited         | 5      |
| 0809 20 00 | Cherries (*)                   | unlimited         | 9      | unlimited         | 8      | unlimited         | 7      | unlimited         | 6      | unlimited         | 5      |
| 0809 30    | Peaches, etc.                  | unlimited         | 9      | unlimited         | 8      | unlimited         | 7      | unlimited         | 6      | unlimited         | 5      |
| 0809 40 00 | Plums and sloes (*)            | unlimited         | 9      | unlimited         | 8      | unlimited         | 7      | unlimited         | 6      | unlimited         | 5      |
| 0810 90    | Other fresh fruit              | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0813       | Dried fruit                    | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0814 00 00 | Pels of citrus etc.            | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 0904 20 00 | Fruits of Capsicum             | unlimited         | 8,1    | unlimited         | 7,2    | unlimited         | 6,3    | unlimited         | 5,4    | unlimited         | 4,5    |
| 1001 10    | Wheat, durum                   | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 1005 10    | Maize, seed                    | unlimited         | 3      | unlimited         | 3      | unlimited         | 3      | unlimited         | 3      | unlimited         | 3      |
| 1005 90    | Maize, other                   | 50 000            | 10     | 55 000            | 8,75   | 60 000            | 7,5    | 65 000            | 6,25   | 70 000            | 5      |

| CN code    | Description                    | Year 1            |        | Year 2            |        | Year 3            |        | Year 4            |        | Year 5            |        |
|------------|--------------------------------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|
|            |                                | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % |
| 1006 30    | Rice                           | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 1202 10    | Ground nuts                    | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 1202 20    | Ground nuts shelled            | unlimited         | 2      | unlimited         | 2      | unlimited         | 2      | unlimited         | 2      | unlimited         | 2      |
| 1207 50    | Mustard seeds                  | unlimited         | 7      | unlimited         | 7      | unlimited         | 7      | unlimited         | 7      | unlimited         | 7      |
| 1211 90    | Plants                         | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 1212 10 99 | Locust bean seeds              | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 1507 10 90 | Crude soya bean oil            | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 1507 90 90 | Other than crude soya bean oil | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 1508 10 90 | Groundnut oil, crude           | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 1509 10    | Olive oil, virgin              | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 1509 90 00 | Olive oil, other               | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 1512 11 91 | Sunflower seed oil             | unlimited         | 2      | unlimited         | 2      | unlimited         | 2      | unlimited         | 2      | unlimited         | 2      |
| 1512 19 91 | Sunflower seed oil, other      | unlimited         | 2      | unlimited         | 2      | unlimited         | 2      | unlimited         | 2      | unlimited         | 2      |
| 1513 11    | Coconut oil, crude             | ( <sup>2</sup> )  |        | unlimited         |        | unlimited         |        | unlimited         |        | unlimited         |        |
| 1513 19    | Other                          | ( <sup>2</sup> )  |        | unlimited         |        | unlimited         |        | unlimited         |        | unlimited         |        |
| 1515 11 00 | Linseed oil, crude             | ( <sup>2</sup> )  |        | unlimited         |        | unlimited         |        | unlimited         |        | unlimited         |        |
| 1515 90    | Other fixed vegetables         | ( <sup>2</sup> )  |        | unlimited         |        | unlimited         |        | unlimited         |        | unlimited         |        |
| 1516 10    | Animal fats and oils           | ( <sup>2</sup> )  |        | unlimited         |        | unlimited         |        | unlimited         |        | unlimited         |        |
| 1516 20    | Vegetable fats and oils        | ( <sup>2</sup> )  |        | unlimited         |        | unlimited         |        | unlimited         |        | unlimited         |        |
| 1601 00 91 | Dried sausages                 | 340               | 18     | 391               | 16     | 442               | 14     | 493               | 12     | 544               | 10     |
| 1601 00 99 | Other sausages, cooked         |                   | 18     |                   | 16     |                   | 14     |                   | 12     |                   | 10     |
| 1602 20 90 | Pate, different sizes          |                   | 18     |                   | 16     |                   | 14     |                   | 12     |                   | 10     |
| 1602 41 00 | Cooked hams in cans            |                   | 18     |                   | 16     |                   | 14     |                   | 12     |                   | 10     |
| 1602 42 10 | Cooked shoulders in cans       |                   | 18     |                   | 16     |                   | 14     |                   | 12     |                   | 10     |
| 1602 49 19 | Pork luncheon meat             |                   | 18     |                   | 16     |                   | 14     |                   | 12     |                   | 10     |
| 1602 49 30 | Same products as mentioned     |                   | 27     |                   | 24     |                   | 21     |                   | 18     |                   | 15     |
| 1602 50    | Prepared and preserved         |                   | 27     |                   | 24     |                   | 21     |                   | 18     |                   | 15     |
| 2002 10    | Tomatoes prepared or preserved | unlimited         | 16,2   | unlimited         | 14,4   | unlimited         | 12,6   | unlimited         | 10,8   | unlimited         | 9      |
| 2002 90    | Tomatoes prepared or preserved | unlimited         | 16,2   | unlimited         | 14,4   | unlimited         | 12,6   | unlimited         | 10,8   | unlimited         | 9      |
| 2005 60    | Asparagus                      | unlimited         | 8      | unlimited         | 8      | unlimited         | 8      | unlimited         | 8      | unlimited         | 8      |
| 2005 70 00 | Olives prepared or preserved   | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 2005 90 50 | Artichokes                     | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 2005 90 90 | Others                         | unlimited         | 19,8   | unlimited         | 17,6   | unlimited         | 15,4   | unlimited         | 13,2   | unlimited         | 11     |
| 2008 30    | Citrus fruit                   | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 2008 50    | Apricots                       | unlimited         | 9      | unlimited         | 8      | unlimited         | 7      | unlimited         | 6      | unlimited         | 5      |
| 2008 70.   | Peaches ...                    | unlimited         | 9      | unlimited         | 8      | unlimited         | 7      | unlimited         | 6      | unlimited         | 5      |
| 2008 92    | Mixtures of fruits             | unlimited         | 9      | unlimited         | 8      | unlimited         | 7      | unlimited         | 6      | unlimited         | 5      |

| CN code    | Description                                         | Year 1            |        | Year 2            |        | Year 3            |        | Year 4            |        | Year 5            |        |
|------------|-----------------------------------------------------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|
|            |                                                     | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % | Quantity (tonnes) | Duty % |
| 2009 11    | Orange juice, frozen                                | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 2009 19    | Orange juice, other                                 | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 2009 20    | Grapefruit juice                                    | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 2009 30    | Single fruit juice                                  | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 2009 60    | Grape juice                                         | unlimited         | 4,5    | unlimited         | 4      | unlimited         | 3,5    | unlimited         | 3      | unlimited         | 2,5    |
| 2009 70    | Apple juice                                         | unlimited         | 18     | unlimited         | 16     | unlimited         | 14     | unlimited         | 12     | unlimited         | 10     |
| 2303 10    | Residues of starch manufacture and similar residues | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 2304 00 00 | Oil cake resulting for soya oil                     | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 2307 00    | Argol                                               | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      | unlimited         | 0      |
| 2309 90    | Animal feed                                         | unlimited         | 3      | unlimited         | 3      | unlimited         | 3      | unlimited         | 3      | unlimited         | 3      |
| 2401       | Unmanufactured tobacco                              | 3 000             | 4      | 3 000             | 4      | 3 000             | 4      | 3 000             | 4      | 3 000             | 4      |

(<sup>1</sup>) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for 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 average of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

(<sup>2</sup>) To be reviewed in 1992.

(<sup>3</sup>) Duty applied to product in season.

*ANNEX XV***List of products referred to in Article 17**

| CN code    | Description                     | Duty % |
|------------|---------------------------------|--------|
| 0301 99 19 | Other live freshwater fish      | Free   |
| 0302 70 00 | Fresh or chilled livers or roes | Free   |

*ANNEX XVII (\*)*

- First Council Directive (89/104/EEC) of 21 December 1988 to approximate the laws of the Member States relating to trade marks.
- Council Directive 87/54/EEC of 16 December 1986 on the legal protection of topographies of semiconductor products.
- Council Directive 91/250/EEC of 14 May 1991 on the legal protection of computer programs.

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(\*) The Interim Agreement does not contain an Annex XVI.

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## PROTOCOL 1

## on textile and clothing products to the Interim Agreement ('the Agreement')

*Article 1*

This Protocol applies to the textile and clothing products (hereinafter referred to as 'textile products') listed in Annex I to the Agreement between the Community and the Czech and Slovak Federal Republic (hereinafter referred to as the 'CSFR') on trade in textile products initialled on 19 June 1986 and applied since 1 January 1987, as amended by the Protocol initialled in Brussels on 9 September 1991, in so far as quantitative arrangements are concerned, and to Section XI (Chapters 50 to 63) of the combined nomenclature of the Community and, respectively, of the CSFR customs tariff in so far as tariff aspects are concerned.

*Article 2*

1. Customs duties on imports applicable in the Community to textile products falling within Section XI (Chapters 50 to 63) of the combined nomenclature and originating in the CSFR in accordance with Protocol 4 of the Agreement shall be reduced by equal annual amounts leading to their elimination at the end of a period of six years starting from the entry into force of the Agreement, as follows:

- upon entry into force of the Agreement to five-sevenths of the basic duty,
- at the start of the third year to four-sevenths of the basic duty,
- at the start of the fourth year to three-sevenths of the basic duty,
- at the start of the fifth year to two-sevenths of the basic duty,
- at the start of the sixth year to one-seventh of the basic duty,
- at the start of the seventh year the remaining duties shall be eliminated.

2. The rates of duty applied to direct imports into the CSFR of textile products falling within Section XI (Chapters 50 to 63) of the CSFR customs tariff and originating in the Community, in accordance with Protocol 4 of the Agreement, shall be progressively eliminated as provided for in Article 10 of the Agreement.

3. The rates of duty applied to reimports into the Community of textile products falling within the categories listed in the Annex to Council Regulation (EEC) No 636/82 after processing, manufacturing or working in the CSFR shall be eliminated on the date of entry into force of the Agreement.

4. The provisions of Article 11 and Article 12 of the Agreement shall apply to trade in textile products between the Parties.

*Article 3*

1. From the date of entry into force of the Agreement and until the end of 1992, the quantitative arrangements and other related issues regarding exports of textile products originating in the CSFR to the Community shall be governed by the Agreement between the CSFR and the European Community on trade in textile products initialled on 19 June 1986 and applied since 1 January 1987, as amended by the Protocol initialled in Brussels on 6 September 1991.

The Parties agree that, as regards exports to the Community of textile products originating in the CSFR, Article 25 (2) and Article 30 of the Agreement shall not apply during the period of application of the above textiles Agreement between the CSFR and the European Community, as amended by the Protocol initialled in Brussels on 6 September 1991.

2. The CSFR and the Community hereby undertake to negotiate a new Protocol on quantitative arrangements and other related issues on their trade in textile products as soon as the future regime governing international trade in textile products has emerged from the multilateral negotiations of the Uruguay Round. The modalities and period during which non-tariff barriers (quantitative restrictions and measures having equivalent effect) shall be eliminated will be determined in the new Protocol. The period shall be equal to half the period to be decided in the Uruguay Round negotiations and it shall not be shorter than five years starting from 1 January 1993. The new Protocol shall follow on the expiration of the Agreement on textiles referred to in paragraph 1.

3. Taking into account the development of textile trade between the Parties, the degree of access of textile exports originating in the Community to the CSFR and the results of the multilateral trade negotiations of the Uruguay Round, provision will be made in the new Protocol, as compared to the interim regime referred to in paragraph 1, for a substantial improvement of the regime applied to imports into the Community regarding import levies, growth rates, flexibility for quantitative limitations and elimination of certain quantitative limitations after a case-by-case examination. Notwithstanding Article 25 (2) and Article 30 of the Agreement, provision for a specific textiles safeguard mechanism

shall also be made in the new Protocol. Such a mechanism shall not be more restrictive than the safeguard mechanism provided for in the textile Agreement referred to in paragraph 1.

4. From the entry into force of this Agreement no new quantitative restrictions or measures of equivalent effect shall be imposed except as provided for under the Agreement and its Protocols.

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**PROTOCOL 2****on ECSC products to the Interim Agreement ('the Agreement')***Article 1*

This Protocol applies to products listed in Annex 1 of the ECSC Treaty as identified in the Common Customs Tariff (\*).

2. Quantitative restrictions on imports into the CSFR of ECSC steel products originating in the Community, as well as measures having equivalent effect, shall be abolished on the date of entry into force of the Agreement.

**CHAPTER I****ECSC Steel Products***Article 2*

Customs duties on imports applicable in the Community on ECSC steel products originating in the CSFR shall be progressively abolished in accordance with the following timetable:

1. each duty shall be reduced to 80 % on the basic duty on the date of entry into force of the Agreement;
2. further reductions to 60 %, 40 %, 20 %, 10 % and 0 % of the basic duty shall be made at the beginning of the second, third, fourth, fifth and sixth years respectively after the entry into force of the Agreement.

*Article 3*

Customs duties applicable in the CSFR on imports of ECSC steel products originating in the Community shall be progressively abolished in accordance with the following timetable:

1. for products listed in Annex I to this Protocol customs duties shall be abolished on the date of entry into force of the Agreement;
2. for products listed in Annex II to this Protocol customs duties shall be reduced in accordance with Article 4 (2) of the Agreement;
3. for products listed in Annex III to this Protocol customs duties shall be reduced in accordance with Article 4 (3) of the Agreement.

*Article 4*

1. Quantitative restrictions on imports into the Community of ECSC steel products originating in the CSFR as well as measures having equivalent effect shall be abolished on the date of entry into force of the Agreement.

**CHAPTER II****ECSC Coal Products***Article 5*

Customs duties on imports applicable in the Community on ECSC coal products originating in the CSFR shall be abolished at the latest one year after the entry into force of the Agreement with the exception of those concerning the products and the regions described in Annex IV, which shall be abolished at the latest four years after the entry into force of the Agreement.

*Article 6*

Coal products originating in the Community shall be imported into the CSFR free of customs duties from the date of entry into force of the Agreement.

*Article 7*

1. Quantitative restrictions applicable in the Community to ECSC coal products originating in the CSFR shall be abolished at the latest one year after the entry into force of the Agreement, with the exception of those concerning the products and the regions described in Annex IV, which shall be abolished at the latest four years after the entry into force of the Agreement.

2. Quantitative restrictions on imports applicable in the Czech and Slovak Federal Republic to coal products originating in the Community as well as measures having equivalent effect shall be abolished as provided for in Article 4 (5) of the Agreement.

**CHAPTER III****Common Provisions***Article 8*

1. The following are incompatible with the proper functioning of the Agreement, in so far as they may affect trade between the Community and the CSFR:

- (i) all agreements of cooperative or concentrative nature between undertakings, decisions by associ-

(\*) OJ No L 247, 10. 9. 1990.

ations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;

(ii) abuse by one or more undertakings of a dominant position in the territories of the Community or of the CSFR as a whole or in a substantial part thereof;

(iii) public aid in any form whatsoever except derogations allowed pursuant to the ECSC Treaty.

2. Any practices contrary to this Article shall be assessed on the basis of criteria arising from the application of the rules of Articles 65 and 66 of the Treaty establishing the ECSC, Article 85 of the EEC Treaty, and the rules on public aids, including the secondary legislation.

3. The Joint Committee shall, within three years of the entry into force of the Agreement, adopt the necessary rules for the implementation of paragraphs 1 and 2.

4. The Contracting Parties recognize that during the first five years after the entry into force of the Agreement, and by derogation to paragraph 1 (iii) of this Article, the CSFR may exceptionally, as regards ECSC steel products, grant public aid for restructuring purposes provided that:

- it leads to the viability of the benefiting firms under normal market conditions at the end of the restructuring period, and
- the amount and intensity of such aid are strictly limited to what is absolutely necessary in order to restore such viability and are progressively reduced,
- the restructuring programme is linked to a global rationalization and reduction of capacity in the CSFR.

5. Each Party shall ensure transparency in the area of public aid by a full and continuous exchange of infor-

mation to the other Party, including amount, intensity and purpose of the aid and detailed restructuring plan.

6. If the Community or the CSFR considers that a particular practice is incompatible with the terms of the first paragraph as amended by the fourth paragraph of this Article, and

— is not adequately dealt with under the implementing rules referred to in paragraph 3, or

— in the absence of such rules, and if such practice causes or threatens to cause prejudice to the interests of the other Party or material injury to its domestic industry,

the affected Party may take appropriate measures if no solution is found through consultation which shall last a maximum of 30 working days. Such consultation shall be held in 30 days from the date the official request is introduced.

In the case of practices incompatible with paragraph 1 (3) of this Article, such appropriate measures may only cover measures adopted in conformity with the procedures and under the conditions laid down by the General Agreement on tariffs and trade and any other relevant instrument negotiated under its auspices which are applicable between the Parties.

#### *Article 9*

The provisions of Articles 5, 6 and 7 of the Agreement shall apply to trade between the Parties in ECSC products.

#### *Article 10*

The Parties agree that one of the special bodies established by the Joint Committee shall be a contact group which will discuss the implementation of this Protocol.

*ANNEX I*

## List of products referred to in Article 3 (1) of the Protocol

|         |    |     |     |
|---------|----|-----|-----|
| 7201109 | 5  | 0,5 | 0,5 |
| 7201206 | 5  | 0,5 | 0,5 |
| 7201303 | 5  | 0,5 | 0,5 |
| 7201401 | 5  | 0,5 | 0,5 |
| 7203101 | 5  | 0,5 | 0,5 |
| 7203900 | 5  | 0,5 | 0,5 |
| 7204507 | 10 | 3,8 | 3,8 |

*ANNEX II*

## List of products referred to in Article 3 (2) of the Protocol

|         |    |     |     |
|---------|----|-----|-----|
| 7206101 | 10 | 3,3 | 3,3 |
| 7206909 | 7  | 2,8 | 2,8 |
| 7207115 | 11 | 4   | 4   |
| 7207123 | 11 | 4   | 4   |
| 7207191 | 11 | 4   | 4   |
| 7207204 | 11 | 3,9 | 3,9 |
| 7211198 | 20 | 4   | 4   |
| 7211490 | 20 | 4   | 4   |
| 7211902 | 20 | 4   | 4   |
| 7213506 | 15 | 3,8 | 3,8 |
| 7218109 | 10 | 3,8 | 3,8 |
| 7218907 | 10 | 3,8 | 3,8 |
| 7219113 | 10 | 3,8 | 3,8 |
| 7219121 | 10 | 3,8 | 3,8 |
| 7219130 | 10 | 3,8 | 3,8 |
| 7219148 | 10 | 3,8 | 3,8 |
| 7219211 | 10 | 3,8 | 3,8 |
| 7219229 | 10 | 3,8 | 3,8 |
| 7219237 | 10 | 3,8 | 3,8 |
| 7219245 | 10 | 3,8 | 3,8 |
| 7219318 | 10 | 3,8 | 3,8 |
| 7219326 | 10 | 3,8 | 3,8 |
| 7219334 | 10 | 3,8 | 3,8 |
| 7219342 | 10 | 3,8 | 3,8 |
| 7219351 | 10 | 3,8 | 3,8 |
| 7219903 | 10 | 3,8 | 3,8 |
| 7220111 | 10 | 3,8 | 3,8 |
| 7220120 | 10 | 3,8 | 3,8 |
| 7220201 | 10 | 3,8 | 3,8 |
| 7220901 | 10 | 3,8 | 3,8 |
| 7221002 | 10 | 3,8 | 3,8 |
| 7222106 | 10 | 3,8 | 3,8 |
| 7222301 | 10 | 3,8 | 3,8 |
| 7222408 | 10 | 3,8 | 3,8 |
| 7224109 | 10 | 3,8 | 3,8 |
| 7224907 | 10 | 3,8 | 3,8 |
| 7225202 | 10 | 3,8 | 3,8 |
| 7225407 | 10 | 3,8 | 3,8 |
| 7225504 | 10 | 3,8 | 3,8 |
| 7225903 | 10 | 3,8 | 3,8 |
| 7226101 | 10 | 3,8 | 3,8 |
| 7226209 | 10 | 3,8 | 3,8 |
| 7226918 | 10 | 3,8 | 3,8 |
| 7226926 | 10 | 3,8 | 3,8 |
| 7226993 | 10 | 3,8 | 3,8 |
| 7227108 | 10 | 3,8 | 3,8 |
| 7227205 | 10 | 3,8 | 3,8 |
| 7227906 | 10 | 3,8 | 3,8 |
| 7228104 | 10 | 3,8 | 3,8 |
| 7228201 | 10 | 3,8 | 3,8 |
| 7228309 | 10 | 3,8 | 3,8 |
| 7228601 | 10 | 3,8 | 3,8 |
| 7228708 | 10 | 3,8 | 3,8 |

*ANNEX III*

## List of products referred to in Article 3 (3) of the Protocol

|         |    |     |     |
|---------|----|-----|-----|
| 7202113 | 0  | 0   | 5   |
| 7202997 | 7  | 0   | 5,5 |
| 7208111 | 25 | 5,9 | 5,9 |
| 7208120 | 25 | 5,9 | 5,9 |
| 7208138 | 25 | 5,9 | 5,9 |
| 7208146 | 25 | 5,9 | 5,9 |
| 7208219 | 25 | 5,9 | 5,9 |
| 7208227 | 25 | 5,9 | 5,9 |
| 7208235 | 25 | 5,9 | 5,9 |
| 7208243 | 25 | 5,9 | 5,9 |
| 7208316 | 26 | 6,1 | 6,1 |
| 7208324 | 26 | 6,1 | 6,1 |
| 7208332 | 26 | 6,1 | 6,1 |
| 7208341 | 26 | 6,1 | 6,1 |
| 7208359 | 42 | 8,5 | 8,5 |
| 7208413 | 30 | 6,8 | 6,8 |
| 7208421 | 26 | 6,1 | 6,1 |
| 7208430 | 26 | 6,1 | 6,1 |
| 7208448 | 26 | 6,1 | 6,1 |
| 7208456 | 26 | 6,1 | 6,1 |
| 7208901 | 26 | 6,1 | 6,1 |
| 7209118 | 26 | 6,1 | 6,1 |
| 7209126 | 26 | 6,1 | 6,1 |
| 7209134 | 26 | 6,1 | 6,1 |
| 7209142 | 26 | 6,1 | 6,1 |
| 7209215 | 26 | 6,1 | 6,1 |
| 7209223 | 26 | 6,1 | 6,1 |
| 7209231 | 26 | 6,1 | 6,1 |
| 7209240 | 26 | 6,1 | 6,1 |
| 7209312 | 26 | 6,1 | 6,1 |
| 7209321 | 26 | 6,1 | 6,1 |
| 7209339 | 42 | 8,5 | 8,5 |
| 7209347 | 26 | 6,1 | 6,1 |
| 7209410 | 26 | 6,1 | 6,1 |
| 7209428 | 26 | 6,1 | 6,1 |
| 7209436 | 42 | 8,5 | 8,5 |
| 7209444 | 26 | 6,1 | 6,1 |
| 7209908 | 25 | 5,6 | 5,6 |
| 7210116 | 25 | 5,6 | 5,6 |
| 7210124 | 25 | 5,6 | 5,6 |
| 7210205 | 25 | 5,6 | 5,6 |
| 7210311 | 25 | 5,6 | 5,6 |
| 7210396 | 40 | 7,5 | 7,5 |
| 7210418 | 25 | 5,6 | 5,6 |
| 7210493 | 25 | 5,6 | 5,6 |
| 7210507 | 25 | 5,6 | 5,6 |
| 7210604 | 54 | 9,3 | 9,3 |
| 7210701 | 40 | 7,5 | 7,5 |
| 7210906 | 54 | 9,3 | 9,3 |
| 7211112 | 26 | 6   | 6   |
| 7211121 | 30 | 6,3 | 6,3 |
| 7211210 | 26 | 6   | 6   |
| 7211228 | 26 | 6   | 6   |
| 7211295 | 26 | 6   | 6   |
| 7211309 | 25 | 5,7 | 5,7 |
| 7211414 | 25 | 5,7 | 5,7 |
| 7212101 | 20 | 5,4 | 5,4 |
| 7212216 | 20 | 5,4 | 5,4 |
| 7212291 | 20 | 5,4 | 5,4 |
| 7212305 | 30 | 6,5 | 6,5 |
| 7212402 | 20 | 5,4 | 5,4 |
| 7212500 | 30 | 6,4 | 6,4 |
| 7212607 | 30 | 6,5 | 6,5 |
| 7213107 | 20 | 5,4 | 5,4 |
| 7213204 | 20 | 5,1 | 5,1 |
| 7213310 | 30 | 7,3 | 7,3 |
| 7213395 | 28 | 7   | 7   |
| 7213417 | 29 | 7,1 | 7,1 |
| 7213492 | 28 | 7,0 | 7,0 |

|         |    |     |     |         |    |     |     |
|---------|----|-----|-----|---------|----|-----|-----|
| 7214201 | 26 | 5,9 | 5,9 | 7216408 | 33 | 6,5 | 6,5 |
| 7214308 | 26 | 5,9 | 5,9 | 7216505 | 33 | 6,5 | 6,5 |
| 7214405 | 28 | 7   | 7   | 7216904 | 56 | 9,3 | 9,3 |
| 7214502 | 28 | 7   | 7   | 7225105 | 26 | 5,9 | 5,9 |
| 7214600 | 28 | 7   | 7   | 7225300 | 26 | 5,9 | 5,9 |
| 7215908 | 25 | 6,3 | 6,3 | 7228805 | 28 | 7   | 7   |
| 7216106 | 33 | 6,5 | 6,5 | 7301103 | 56 | 9,3 | 9,3 |
| 7216211 | 33 | 6,5 | 6,5 | 7302100 | 26 | 6,8 | 6,8 |
| 7216220 | 33 | 6,5 | 6,5 | 7302207 | 38 | 8   | 8   |
| 7216319 | 33 | 6,5 | 6,5 | 7302401 | 38 | 8   | 8   |
| 7216327 | 56 | 9,3 | 9,3 | 7302908 | 38 | 8   | 8   |
| 7216335 | 33 | 6,5 | 6,5 |         |    |     |     |

#### ANNEX IV

#### Products and regions referred to as exceptions in Article 7 of the ECSC Protocol

##### *Products*

Products listed under 'Coal Products' of Annex I of the ECSC Treaty as identified in the Common Customs Tariff <sup>(1)</sup>.

##### *Regions*

All regions of:

- Federal Republic of Germany,
- Kingdom of Spain.

<sup>(1)</sup> OJ No L 247, 10. 9. 1990.

## PROTOCOL 3

## on trade between the CSFR and the Community in processed agricultural products not covered by Annex II to the EEC Treaty

## Article 1

In order to take account of cost differences between agricultural products incorporated into certain goods not covered by Article II of the Treaty establishing the European Community, the agreement shall not preclude:

- the inclusion of an agricultural component in the customs levies charged on imports of the goods listed in the Annex,
- the use of internal measures to offset the price differences resulting from agricultural policy,
- the use of measures applying to exports.

## Article 2

1. The agricultural component of the customs levies referred to in Article 1 may take the form of a variable component, a flat-rate amount or an *ad valorem* duty.

This component shall relate only to the quantities of agricultural raw materials incorporated.

2. In determining the agricultural component to be levied, account shall be taken of the measures adopted pursuant to Article 14 of the Agreement.

3. Measures relating to exports may not go beyond those applicable to any country which is not a Party to the Agreement.

4. The non-agricultural component of the charges shall be progressively reduced in accordance with the procedure laid down in this Protocol.

## Article 3

1. The import levies applicable in the Community to the Czechoslovak products listed in Table 1 shall be reduced according to the timetable set out in that table.

2. The variable components listed in Table 1 may be converted into any of the other types of levy referred to in Article 2 (1).

## Article 4

1. Czechoslovakia shall determine the agricultural component of the levies, in accordance with Articles 1 and 2, before 1 July 1994.

The non-agricultural component of the levies shall be determined by subtracting from the levies applicable on 31 December 1991 the agricultural component referred to above.

2. The agricultural component of the levies may not exceed the level of duty which would result from the application to the amounts of agricultural products considered to have been used of the import duties applicable in Czechoslovakia to such products from the Community.

3. The agricultural component of the levy may take one of the forms referred to in Article 2 (1).

It may later be converted into another of the types of levy referred to in Article 2 (1), notably to take account of changes in Czechoslovakia's agricultural policy.

## Article 5

1. Until 31 December 1994 Czechoslovakia shall charge import duty on the goods listed in Table 2 of the Annex at the rates in force on 31 December 1991.

2. From 1 January 1995, the non-agricultural component of the levies, calculated in conformity with Article 4, shall be reduced in accordance with the timetable set out in Table 2 of the Annex.

The duties which will apply from 1 January 1995 shall be definitively determined by the Joint Committee in accordance with the provisions of Article 6 (1).

*Article 6*

1. By 1 October 1994, Czechoslovakia shall notify the Joint Committee referred to in Article 37 of the Agreement of the agricultural component of the levies concerned, calculated in accordance with Article 4. After consideration of these figures, the Joint Committee shall determine the definitive duties to apply from 1 January 1995.
  2. At the end of the first phase of the transitional period, the Joint Committee shall consider the possibility of replacing the agricultural component referred to in Article 2 (1) of this Protocol with compensatory amounts calculated on the basis of the quantities of agricultural products actually used, and the actual differences in the prices of basic agricultural products in each of the Parties. If this becomes the case, the Joint Committee shall draw up a list of the products to which the case, the Joint Committee shall draw up a list of the products to which the compensatory amounts will apply, and a list of basic agricultural products.
  3. The Joint Committee may also consider extending the list of goods covered by this Protocol. If it does so, it shall make the necessary provisions with regard to those goods.
  4. Czechoslovakia and the Community shall inform each other of the prices of basic agricultural products used to calculate the price compensation referred to in Article 1 of this Protocol.
-

## ANNEX

Table 1: Duties applicable to goods originating in Czechoslovakia on import into the Community

| CN code          | Description                                                                                                                                                                                                                                 | Rate of duty      |                   |                   |                   |                            |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|
|                  |                                                                                                                                                                                                                                             | basic             | entry into force  | after one year    | final             | applicable after years (*) |
| (1)              | (2)                                                                                                                                                                                                                                         | (3)               | (4)               | (5)               | (6)               | (7)                        |
| 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: |                   |                   |                   |                   |                            |
| 0403 10          | — Yogurt:                                                                                                                                                                                                                                   |                   |                   |                   |                   |                            |
| 0403 10 51 to 99 | — Flavoured or containing added fruit, nuts or cocoa                                                                                                                                                                                        | 13 + MOB          | 6,5 + MOB         | 0 + MOB           | 0 + MOB           | 1                          |
| 0403 90          | — Other:                                                                                                                                                                                                                                    |                   |                   |                   |                   |                            |
| 0403 90 71 to 99 | — Flavoured or containing added fruit, nuts or cocoa                                                                                                                                                                                        | 13 + MOB          | 6,5 + MOB         | 0 + MOB           | 0 + MOB           | 1                          |
| 1517             | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils of their fractions of heading No 1516:                             |                   |                   |                   |                   |                            |
| 1517 10          | — Margarine, excluding liquid margarine:                                                                                                                                                                                                    |                   |                   |                   |                   |                            |
| 1517 10 10       | — Containing more than 10 % but not more than 15 % by weight of milkfats                                                                                                                                                                    | 13 + MOB          | 6,5 + MOB         | 0 + MOB           | 0 + MOB           | 1                          |
| 1517 90          | — Other:                                                                                                                                                                                                                                    |                   |                   |                   |                   |                            |
| 1517 90 10       | — Containing more than 10 % but not more than 15 % by weight of milkfats                                                                                                                                                                    | 13 + MOB          | 6,5 + MOB         | 0 + MOB           | 0 + MOB           | 1                          |
| 1704             | Sugar confectionery (including white chocolate), not containing cocoa:                                                                                                                                                                      |                   |                   |                   |                   |                            |
| 1704 10          | — Chewing gum, whether or not sugar-coated                                                                                                                                                                                                  |                   |                   |                   |                   |                            |
| 1704 10 11 19    | — Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose)                                                                                                                                              | 2 + MOB<br>MAX 23 | 0 + MOB<br>MAX 23 | 0 + MOB<br>MAX 23 | 0 + MOB<br>MAX 23 | 0                          |
| 1704 10 91 99    | — Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)                                                                                                                                                | 2 + MOB<br>MAX 18 | 0 + MOB<br>MAX 18 | 0 + MOB<br>MAX 23 | 0 + MOB<br>MAX 18 | 0                          |

(\*) This column refers to the number of years after which the final rate of duty will be applied.

| (1)                 | (2)                                                                                                                                                           | (3)                        | (4)                        | (5)                        | (6)                        | (7) |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----|
| 1704 90 10          | --- Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances                                                | 9                          | 9                          | 9                          | 9                          | 0   |
| 1704 90 30          | --- White chocolate                                                                                                                                           | 4+MOB<br>MAX 27<br>+AD S/Z | 2+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
| 1704 90 51<br>to 99 | --- Other                                                                                                                                                     | 6+MOB<br>MAX 27<br>+AD S/Z | 3+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
| 1803                | Cocoa paste, whether or not defatted                                                                                                                          | 11                         | 8,8                        | 6,6                        | 0                          | 4   |
| 1804 00 00          | Cocoa butter, fat and oil                                                                                                                                     | 8                          | 6,4                        | 4,8                        | 0                          | 4   |
| 1805 00 00          | Cocoa powder, not containing added sugar or other sweetening matter                                                                                           | 9                          | 7,2                        | 5,4                        | 0                          | 4   |
| 1806                | Chocolate and other food preparations containing cocoa:                                                                                                       |                            |                            |                            |                            |     |
| 1806 10             | - Cocoa powder, containing added sugar or other sweetening matter:                                                                                            |                            |                            |                            |                            |     |
| 1806 10 10          | --- Containing no sucrose or containing less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose: |                            |                            |                            |                            |     |
|                     | ---- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose: |                            |                            |                            |                            |     |
|                     | ----- Not otherwise sweetened than by the addition of sucrose                                                                                                 | 3                          | 0                          | 0                          | 0                          | 0   |
|                     | ----- Other                                                                                                                                                   | 10                         | 8                          | 6                          | 0                          | 4   |
|                     | ---- Other:                                                                                                                                                   |                            |                            |                            |                            |     |
|                     | ----- Not otherwise sweetened than by the addition of sucrose                                                                                                 | 3+MOB                      | 0+MOB                      | 0+MOB                      | 0+MOB                      | 0   |
|                     | ----- Other                                                                                                                                                   | 10+MOB                     | 5+MOB                      | 0+MOB                      | 0+MOB                      | 1   |
| 1806 10 30          | --- Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose:         |                            |                            |                            |                            |     |
|                     | ---- Not otherwise sweetened than by the addition of sucrose                                                                                                  | 3+MOB                      | 0+MOB                      | 0+MOB                      | 0+MOB                      | 0   |
|                     | ---- Other                                                                                                                                                    | 10+MOB                     | 5+MOB                      | 0+MOB                      | 0+MOB                      | 1   |

| (1)                 | (2)                                                                                                                                                                                        | (3)                        | (4)                          | (5)                        | (6)                        | (7) |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------------|----------------------------|----------------------------|-----|
| 1806 10 90          | -- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose:                                                          |                            |                              |                            |                            |     |
|                     | --- Not otherwise sweetened than by the addition of sucrose                                                                                                                                | 3+MOB                      | 0+MOB                        | 0+MOB                      | 0+MOB                      | 0   |
|                     | --- Other                                                                                                                                                                                  | 10+MOB                     | 5+MOB                        | 0+MOB                      | 0+MOB                      | 1   |
| 1806 20             | - Other preparations in blocks or slabs 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: |                            |                              |                            |                            |     |
| 1806 20 10          | -- Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat                                                          | 9+MOB<br>MAX 27<br>+AD S/Z | 4,5+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
| 1806 20 30          | -- Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat                                                                                           | 9+MOB<br>MAX 27<br>+AD S/Z | 4,5+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
|                     | -- Other:                                                                                                                                                                                  |                            |                              |                            |                            |     |
| 1806 20 50          | --- Containing 18 % or more by weight of cocoa butter                                                                                                                                      | 9+MOB<br>MAX 27<br>+AD S/Z | 4,5+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
| 1806 20 70          | --- Chocolate milk crumb                                                                                                                                                                   | 19+MOB                     | 12,7+MOB                     | 6,3+MOB                    | 0+MOB                      | 2   |
| 1806 20 90          | --- Other                                                                                                                                                                                  | 9+MOB<br>MAX 27<br>+AD S/Z | 4,5+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
|                     | - Other, in blocks, slabs or bars:                                                                                                                                                         |                            |                              |                            |                            |     |
| 1806 31             | -- Filled                                                                                                                                                                                  | 9+MOB<br>MAX 27<br>+AD S/Z | 4,5+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
| 1806 32             | -- Not filled                                                                                                                                                                              | 9+MOB<br>MAX 27<br>+AD S/Z | 4,5+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
| 1806 90             | - Other:                                                                                                                                                                                   |                            |                              |                            |                            |     |
| 1806 90 11<br>to 39 | -- Chocolate and chocolate products                                                                                                                                                        | 9+MOB<br>MAX 27<br>+AD S/Z | 4,5+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |

| (1)        | (2)                                                                                                                                                                                                                                                                                                                                                                                                               | (3)                         | (4)                          | (5)                        | (6)                        | (7) |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|----------------------------|----------------------------|-----|
| 1806 90 50 | -- Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa                                                                                                                                                                                                                                                                                                           | 9+MOB<br>MAX 27<br>+AD S/Z  | 4,5+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
| 1806 90 60 | -- Spreads containing cocoa:                                                                                                                                                                                                                                                                                                                                                                                      |                             |                              |                            |                            |     |
|            | --- In immediate packings of a net capacity of 1 kg or less                                                                                                                                                                                                                                                                                                                                                       | 12+MOB<br>MAX 27<br>+AD S/Z | 6+MOB<br>MAX 27<br>+AD S/Z   | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
|            | --- Other                                                                                                                                                                                                                                                                                                                                                                                                         | 12+MOB<br>MAX 27<br>+AD S/Z | 6+MOB<br>MAX 27<br>+AD S/Z   | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
| 1806 90 70 | -- Preparations containing cocoa for making beverages                                                                                                                                                                                                                                                                                                                                                             | 12+MOB<br>MAX 27<br>+AD S/Z | 6+MOB<br>MAX 27<br>+AD S/Z   | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
| 1806 90 90 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                          | 12+MOB<br>MAX 27<br>+AD S/Z | 6+MOB<br>MAX 27<br>+AD S/Z   | 0+MOB<br>MAX 27<br>+AD S/Z | 0+MOB<br>MAX 27<br>+AD S/Z | 1   |
| 1901       | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included: |                             |                              |                            |                            |     |
| 1901 10 00 | - Preparations for infant use, put up for retail sale                                                                                                                                                                                                                                                                                                                                                             | 0+MOB                       | 0+MOB                        | 0+MOB                      | 0+MOB                      | 0   |
| 1901 20    | - Mixes and doughs for the preparation of bakers' wares of heading No 1905                                                                                                                                                                                                                                                                                                                                        | 0+MOB                       | 0+MOB                        | 0+MOB                      | 0+MOB                      | 0   |
| 1901 90    | - Other:                                                                                                                                                                                                                                                                                                                                                                                                          |                             |                              |                            |                            |     |
|            | -- Malt extract:                                                                                                                                                                                                                                                                                                                                                                                                  |                             |                              |                            |                            |     |
| 1901 90 11 | --- With a dry extract content of 90 % or more by weight                                                                                                                                                                                                                                                                                                                                                          | 8+MOB                       | 4+MOB                        | 0+MOB                      | 0+MOB                      | 1   |
| 1901 90 19 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                         | 8+MOB                       | 4+MOB                        | 0+MOB                      | 0+MOB                      | 1   |
| 1901 90 90 | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                         |                             |                              |                            |                            |     |
|            | --- Preparations based on flour of leguminous vegetables in the form of sun-dried discs or dough, known as 'papad'                                                                                                                                                                                                                                                                                                | 0                           | 0                            | 0                          | 0                          | 0   |
|            | --- Other                                                                                                                                                                                                                                                                                                                                                                                                         | 0+MOB                       | 0+MOB                        | 0+MOB                      | 0+MOB                      | 0   |

| (1)              | (2)                                                                                                                                                                                                                                                                        | (3)                          | (4)                          | (5)                          | (6)                          | (7)        |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------|
| 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:<br><br>— Uncooked pasta, not stuffed or otherwise prepared: |                              |                              |                              |                              |            |
| 1902 11          | -- Containing eggs                                                                                                                                                                                                                                                         | 12 + MOB                     | 6 + MOB                      | 0 + MOB                      | 0 + MOB                      | 1          |
| 1902 19          | -- Other                                                                                                                                                                                                                                                                   | 12 + MOB                     | 6 + MOB                      | 0 + MOB                      | 0 + MOB                      | 1          |
| 1902 20          | — Stuffed pasta, whether or not cooked or otherwise prepared:                                                                                                                                                                                                              |                              |                              |                              |                              |            |
| 1902 20 91 to 99 | -- Other                                                                                                                                                                                                                                                                   | 13 + MOB                     | 7,5 + MOB                    | 0 + MOB                      | 0 + MOB                      | 1          |
| 1902 30          | — Other pasta                                                                                                                                                                                                                                                              | 10 + MOB                     | 5 + MOB                      | 0 + MOB                      | 0 + MOB                      | 1          |
| 1902 40          | — Couscous                                                                                                                                                                                                                                                                 |                              |                              |                              |                              |            |
| 1902 40 10       | -- Unprepared                                                                                                                                                                                                                                                              | 12 + MOB                     | 6 + MOB                      | 0 + MOB                      | 0 + MOB                      | 1          |
| 1902 40 90       | -- Other                                                                                                                                                                                                                                                                   | 10 + MOB                     | 5 + MOB                      | 0 + MOB                      | 0 + MOB                      | 1          |
| 1903             | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:<br><br>— Tapioca and sago substitutes from potato or other starches<br><br>— Other                                                             | 10 + MOB<br><br>2 + MOB      | 5 + MOB<br><br>0 + MOB       | 0 + MOB<br><br>0 + MOB       | 0 + MOB<br><br>0 + MOB       | 1<br><br>0 |
| 1904             | Prepared foods obtained by the swelling or roasting of cereals or cereals products (for example, corn flakes); cereals, other than malze (corn), in grain form, pre-cooked or otherwise prepared:                                                                          |                              |                              |                              |                              |            |
| 1904 10          | — Prepared foods obtained by the swelling or roasting of cereals or cereal products                                                                                                                                                                                        | 0 + MOB                      | 0 + MOB                      | 0 + MOB                      | 0 + MOB                      | 0          |
| 1904 90          | — Other:                                                                                                                                                                                                                                                                   |                              |                              |                              |                              |            |
|                  | -- Rice                                                                                                                                                                                                                                                                    | 3 + MOB                      | 0 + MOB                      | 0 + MOB                      | 0 + MOB                      | 0          |
|                  | -- Other                                                                                                                                                                                                                                                                   | 2 + MOB                      | 0 + MOB                      | 0 + MOB                      | 0 + MOB                      | 0          |
| 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:                                                       |                              |                              |                              |                              |            |
| 1905 10          | — Crispbread                                                                                                                                                                                                                                                               | 0 + MOB<br>MAX 24<br>+AD S/Z | 0 + MOB<br>MAX 24<br>+AD S/Z | 0 + MOB<br>MAX 24<br>+AD S/Z | 0 + MOB<br>MAX 24<br>+AD S/Z | 0          |
| 1905 20          | — Gingerbread and the like                                                                                                                                                                                                                                                 | 0 + MOB                      | 0 + MOB                      | 0 + MOB                      | 0 + MOB                      | 0          |

| (1)                           | (2)                                                                                                                                                                                                                                                                          | (3)                         | (4)                          | (5)                        | (6)                        | (7) |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|----------------------------|----------------------------|-----|
| ex 1905 30                    | — Sweet biscuits; waffles and wafers:                                                                                                                                                                                                                                        |                             |                              |                            |                            |     |
| 1905 30 11<br>to 59<br>and 99 |                                                                                                                                                                                                                                                                              | 13+MOB<br>MAX 35<br>+AD S/Z | 6,5+MOB<br>MAX 35<br>+AD S/Z | 0+MOB<br>MAX 35<br>+AD S/Z | 0+MOB<br>MAX 35<br>+AD S/Z | 1   |
|                               | --- Other:                                                                                                                                                                                                                                                                   |                             |                              |                            |                            |     |
|                               | ---- Waffles and wafers:                                                                                                                                                                                                                                                     |                             |                              |                            |                            |     |
| 1905 30 91                    | ----- Salted, whether or not filled                                                                                                                                                                                                                                          | 13+MOB<br>MAX 30<br>+AD F/M | 6,5+MOB<br>MAX 30<br>+AD F/M | 0+MOB<br>MAX 30<br>+AD F/M | 0+MOB<br>MAX 30<br>+AD F/M | 1   |
| 1905 40                       | — Rusks, toasted bread and similar<br>toasted products                                                                                                                                                                                                                       | 4+MOB                       | 2+MOB                        | 0+MOB                      | 0+MOB                      | 1   |
| 1905 90                       | — Other:                                                                                                                                                                                                                                                                     |                             |                              |                            |                            |     |
| 1905 90 10                    | -- Matzos                                                                                                                                                                                                                                                                    | 0+MOB<br>MAX 20<br>+AD F/M  | 0+MOB<br>MAX 20<br>+AD F/M   | 0+MOB<br>MAX 20<br>+AD F/M | 0+MOB<br>MAX 20<br>+AD F/M | 0   |
| 1905 90 20                    | --- Communion wafers, empty cachets of<br>a kind suitable for pharmaceutical<br>use, sealing wafers, rice paper and<br>similar products                                                                                                                                      | 0+MOB                       | 0+MOB                        | 0+MOB                      | 0+MOB                      | 0   |
|                               | --- Other:                                                                                                                                                                                                                                                                   |                             |                              |                            |                            |     |
| 1905 90 30                    | ---- Bread, not containing added honey,<br>eggs, cheese or fruit, and<br>containing by weight in the dry<br>matter state not more than 5 % of<br>sugar and not more than 5 % of fat                                                                                          | 4+MOB                       | 0+MOB                        | 0+MOB                      | 0+MOB                      | 0   |
| 1905 90 40                    | ---- Waffles and wafers with a water<br>content exceeding 10 % by weight                                                                                                                                                                                                     | 13+MOB<br>MAX 30<br>+AD F/M | 6,5+MOB<br>MAX 30<br>+AD F/M | 0+MOB<br>MAX 30<br>+AD F/M | 0+MOB<br>MAX 30<br>+AD F/M | 1   |
| 1905 90 45<br>and 55          | ---- Biscuits; extruded or expanded<br>products, savoury or salted                                                                                                                                                                                                           | 13+MOB<br>MAX 30<br>+AD F/M | 6,5+MOB<br>MAX 30<br>+AD F/M | 0+MOB<br>MAX 30<br>+AD F/M | 0+MOB<br>MAX 30<br>+AD F/M | 1   |
|                               | ---- Other:                                                                                                                                                                                                                                                                  |                             |                              |                            |                            |     |
| 1905 90 60                    | ----- With added sweetening matter                                                                                                                                                                                                                                           | 13+MOB<br>MAX 35<br>+AD S/Z | 6,5+MOB<br>MAX 35<br>+AD S/Z | 0+MOB<br>MAX 35<br>+AD S/Z | 0+MOB<br>MAX 35<br>+AD S/Z | 1   |
| 1905 90 90                    | ----- Other                                                                                                                                                                                                                                                                  | 13+MOB<br>MAX 30<br>+AD F/M | 6,5+MOB<br>MAX 30<br>+AD F/M | 0+MOB<br>MAX 30<br>+AD F/M | 0+MOB<br>MAX 30<br>+AD F/M | 1   |
| 2101                          | Extracts, essences and concentrates, of<br>coffee, tea or maté and preparations with<br>a basis of these products or with a basis<br>of coffee, tea or maté; roasted chicory<br>and other roasted coffee substitutes, and<br>extracts, essences and concentrates<br>thereof: |                             |                              |                            |                            |     |

| (1)                 | (2)                                                                                                                                                                                                                                                                   | (3)        | (4)          | (5)          | (6)          | (7)        |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------|--------------|--------------|------------|
| 2101 10             | — Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:<br><br>--- Preparations:                                                                                       |            |              |              |              |            |
| 2101 10 99          | ---- Other                                                                                                                                                                                                                                                            | 13 + MOB   | 6,5 + MOB    | 0 + MOB      | 0 + MOB      | 1          |
| 2101 20             | — Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:                                                                                                      |            |              |              |              |            |
| 2101 20 10          | -- Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch:<br><br>---- Preparations with a basis of tea or maté<br><br>---- Other | 0<br><br>6 | 0<br><br>4,4 | 0<br><br>4,4 | 0<br><br>4,4 | 0<br><br>0 |
| 2101 20 90          | -- Other                                                                                                                                                                                                                                                              | 13 + MOB   | 6,5 + MOB    | 0 + MOB      | 0 + MOB      | 1          |
| 2101 30             | — Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:<br><br>-- Roasted chicory and other roasted coffee substitutes:                                                                                              |            |              |              |              |            |
| 2101 30 11          | ---- Roasted chicory                                                                                                                                                                                                                                                  | 18         | 12,9         | 7,7          | 7,7          | 1          |
| 2101 30 19          | ---- Other<br><br>-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:                                                                                                                                                     | 2 + MOB    | 0 + MOB      | 0 + MOB      | 0 + MOB      | 0          |
| 2101 30 91          | ---- Of roasted chicory                                                                                                                                                                                                                                               | 22         | 15,3         | 8,6          | 8,6          | 1          |
| 2101 30 99          | ---- Other                                                                                                                                                                                                                                                            | 2 + MOB    | 0 + MOB      | 0 + MOB      | 0 + MOB      | 0          |
| 2102                | Yeasts (active or inactive): other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:                                                                                                                        |            |              |              |              |            |
| 2102 10             | — Active yeasts:                                                                                                                                                                                                                                                      |            |              |              |              |            |
| 2102 10 10          | -- Culture yeast                                                                                                                                                                                                                                                      | 8          | 7,4          | 7,4          | 7,4          | 0          |
| 2102 10 31<br>to 39 | -- Bakers' yeast                                                                                                                                                                                                                                                      | 4 + MOB    | 2 + MOB      | 0 + MOB      | 0 + MOB      | 1          |
| 2102 10 90          | -- Other                                                                                                                                                                                                                                                              | 10         | 8,8          | 8,8          | 8,8          | 0          |

| (1)        | (2)                                                                                                                   | (3) | (4)  | (5) | (6) | (7) |
|------------|-----------------------------------------------------------------------------------------------------------------------|-----|------|-----|-----|-----|
| 2102 20    | – Inactive yeasts; other single-cell micro-organisms, dead:                                                           |     |      |     |     |     |
|            | – – Inactive yeasts:                                                                                                  |     |      |     |     |     |
| 2102 20 11 | – – – In tablet, cube or similar form, or in immediate packing of a net content not exceeding 1 kg                    | 6   | 3    | 3   | 3   | 0   |
| 2102 30 00 | – Prepared baking powders                                                                                             | 3   | 3    | 3   | 3   | 0   |
| 2103       | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: |     |      |     |     |     |
| 2103 10    | – Soya sauce:                                                                                                         |     |      |     |     |     |
|            | – – With a vegetable oil basis                                                                                        | 12  | 8,2  | 4,4 | 4,4 | 1   |
|            | – – Other                                                                                                             | 5   | 4,4  | 4,4 | 4,4 | 0   |
| 2103 20    | – Tomato ketchup and other tomato sauces:                                                                             |     |      |     |     |     |
|            | – – Sauces with a basis of tomato purée                                                                               | 6   | 6    | 6   | 6   | 0   |
|            | – – Other                                                                                                             | 16  | 11,5 | 7   | 7   | 1   |
| 2103 30    | – Mustard flour and meal and prepared mustard:                                                                        |     |      |     |     |     |
| 2103 30 90 | – – Prepared mustard                                                                                                  | 7   | 6,5  | 6,5 | 6,5 | 0   |
| 2103 90    | – Other:                                                                                                              |     |      |     |     |     |
| 2103 90 90 | – – Other:                                                                                                            |     |      |     |     |     |
|            | – – – Containing tomato:                                                                                              |     |      |     |     |     |
|            | – – – – With tomato ketchup                                                                                           | 7   | 5,9  | 5,9 | 5,9 | 0   |
|            | – – – – Other                                                                                                         | 12  | 9    | 5,9 | 5,9 | 1   |
|            | – – – Other:                                                                                                          |     |      |     |     |     |
|            | – – – – With a vegetable oil basis                                                                                    | 12  | 9    | 5,9 | 5,9 | 1   |
|            | – – – – Other                                                                                                         | 5   | 5    | 5   | 5   | 0   |
| 2104       | Soups and broths and preparations therefor; homogenized composite food preparations:                                  |     |      |     |     |     |
| 2104 10    | – Soups and broths and preparations therefor:                                                                         |     |      |     |     |     |
|            | – Containing tomato                                                                                                   | 11  | 9    | 7   | 7   | 1   |
|            | – Other                                                                                                               | 11  | 9    | 7   | 7   | 1   |

| (1)           | (2)                                                                                                                                                                                                                 | (3)                                    | (4)                                     | (5)                                   | (6)                                   | (7) |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|---------------------------------------|---------------------------------------|-----|
| 2104 20 00    | – Homogenized composite food preparations                                                                                                                                                                           | 17                                     | 12,8                                    | 8,6                                   | 8,6                                   | 1   |
| 2105          | Ice cream and other edible ice, whether or not containing cocoa                                                                                                                                                     | 12+MOB<br>MAX 27<br>+AD S/Z            | 6+MOB<br>MAX 27<br>+AD S/Z              | 0+MOB<br>MAX 27<br>+AD S/Z            | 0+MOB<br>MAX 27<br>+AD S/Z            | 1   |
| 2106          | Food preparations not elsewhere specified or included:                                                                                                                                                              |                                        |                                         |                                       |                                       |     |
| 2106 10       | – Protein concentrates and textured protein substances:                                                                                                                                                             |                                        |                                         |                                       |                                       |     |
| 2106 10 10    | – – Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch                      | 20                                     | 14,1                                    | 8,2                                   | 8,2                                   | 1   |
| 2106 10 90    | – – Other                                                                                                                                                                                                           | 13+MOB                                 | 6,5+MOB                                 | 0+MOB                                 | 0+MOB                                 | 1   |
| 2106 90       | – Other:                                                                                                                                                                                                            |                                        |                                         |                                       |                                       |     |
| 2106 90 10    | – – Cheese fondues                                                                                                                                                                                                  | 13+MOB<br>MAX<br>ECU 35/<br>100 kg/net | 6,5+MOB<br>MAX<br>ECU 30/<br>100 kg/net | 0+MOB<br>MAX<br>ECU 25/<br>100 kg/net | 0+MOB<br>MAX<br>ECU 25/<br>100 kg/net | 1   |
|               | – – Other:                                                                                                                                                                                                          |                                        |                                         |                                       |                                       |     |
| 2106 90 91    | – – – Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch:                   |                                        |                                         |                                       |                                       |     |
| ex 2106 90 91 | – – – – Hydrolysates of proteins; autolysates of yeast                                                                                                                                                              | 20                                     | 14,8                                    | 9,6                                   | 4,4                                   | 2   |
| ex 2106 90 91 | – – – – Other                                                                                                                                                                                                       | 20                                     | 14,8                                    | 9,6                                   | 4,4                                   | 2   |
| 2106 90 99    | – – – Other                                                                                                                                                                                                         | 13+MOB                                 | 6,5+MOB                                 | 0+MOB                                 | 0+MOB                                 | 1   |
| 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 2209: |                                        |                                         |                                       |                                       |     |
| 2202 10       | – Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured                                                                                               | 6                                      | 3                                       | 0                                     | 0                                     | 1   |
| 2202 90       | – Other:                                                                                                                                                                                                            |                                        |                                         |                                       |                                       |     |
| 2202 90 10    | – – Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404:                                                                                                  |                                        |                                         |                                       |                                       |     |

| (1)                  | (2)                                                                                                                                                                                                                       | (3)                                 | (4)                                 | (5)                               | (6)                               | (7) |
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| ex 2202 90 10        | --- Containing sugar (sucrose or invert sugar)                                                                                                                                                                            | 6                                   | 4,4                                 | 4,4                               | 4,4                               | 0   |
| 2202 90 91<br>to 99  | -- Other                                                                                                                                                                                                                  | 8 + MOB                             | 4 + MOB                             | 0 + MOB                           | 0 + MOB                           | 1   |
| 2203                 | Beer made from malt                                                                                                                                                                                                       | 14                                  | 10                                  | 7                                 | 7                                 | 1   |
| 2205                 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:                                                                                                                                     |                                     |                                     |                                   |                                   |     |
| 2205 10              | - In containers holding 2 litres or less:                                                                                                                                                                                 |                                     |                                     |                                   |                                   |     |
| 2205 10 10           | -- Of an actual alcoholic strength by volume of 18 % volume or less                                                                                                                                                       | ECU 17/hl                           | ECU 13,6/hl                         | ECU 10,2/hl                       | 0                                 | 4   |
| 2205 10 90           | -- Of an actual alcoholic strength by volume exceeding 18 % volume                                                                                                                                                        | ECU 1,4/%<br>vol/hl +<br>ECU 10/hl  | ECU 1,1/%<br>vol/hl +<br>ECU 8/hl   | ECU 0,8/%<br>vol/hl +<br>ECU 6/hl | 0                                 | 4   |
| 2205 90              | - Other                                                                                                                                                                                                                   |                                     |                                     |                                   |                                   |     |
| 2205 90 10           | -- Of an actual alcoholic strength by volume of 18 % volume or less                                                                                                                                                       | ECU 14/hl                           | ECU 11,2/hl                         | ECU 8,4/hl                        | 0                                 | 4   |
| 2205 90 90           | -- Of an actual alcoholic strength by volume exceeding 18 % volume                                                                                                                                                        | ECU 1,4/%<br>vol/hl                 | ECU 1,1/%<br>vol/hl                 | ECU 0,8/%<br>vol/hl               | 0                                 | 4   |
| 2208                 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages: |                                     |                                     |                                   |                                   |     |
| 2208 10              | - Compound alcoholic preparations of a kind used, for the manufacture of beverages:                                                                                                                                       |                                     |                                     |                                   |                                   |     |
| 2208 10 90           | -- Other                                                                                                                                                                                                                  | 27 MIN<br>ECU 1,6/%<br>vol/hl       | 23 MIN<br>ECU 1,4/%<br>vol/hl       | 19 MIN<br>ECU 1,1/%<br>vol/hl     | 19 MIN<br>ECU 1,1/%<br>vol/hl     | 1   |
| 2208 20              | - Spirits obtained by distilling grape wine or grape mare:                                                                                                                                                                |                                     |                                     |                                   |                                   |     |
| 2208 20 11<br>and 19 | -- In containers holding 2 litres or less                                                                                                                                                                                 | ECU 16,/%<br>vol/hl +<br>ECU 10/hl  | ECU 1,4/%<br>vol/hl +<br>ECU 9/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl | 1   |
| 2208 20 91<br>and 99 | -- In containers holding more than 2 litres                                                                                                                                                                               | ECU 1,6/%<br>vol/hl                 | ECU 1,4/%<br>vol/hl                 | ECU 1,1/%<br>vol/hl               | ECU 1,1/%<br>vol/hl               | 1   |
| 2208 30              | - Whiskies:                                                                                                                                                                                                               |                                     |                                     |                                   |                                   |     |
|                      | -- Bourbon whiskey, in containers holding:                                                                                                                                                                                |                                     |                                     |                                   |                                   |     |
| 2208 30 11           | --- 2 litres or less (*)                                                                                                                                                                                                  | ECU 0,2/%<br>vol/hl +<br>ECU 1,5/hl | ECU 0,2/%<br>vol/hl +<br>ECU 1,3/hl | ECU 0,1/%<br>vol/hl +<br>ECU 1/hl | ECU 0,1/%<br>vol/hl +<br>ECU 1/hl | 1   |

(\*) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| (1)        | (2)                                                                                                                                               | (3)                                | (4)                                 | (5)                                 | (6)                                 | (7) |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----|
| 2208 30 19 | ---- More than 2 litres                                                                                                                           | ECU 0,2/%<br>vol/hl                | ECU 0,2/%<br>vol/hl                 | ECU 0,1/%<br>vol/hl                 | ECU 0,1/%<br>vol/hl                 | 1   |
|            | --- other, in containers holding:                                                                                                                 |                                    |                                     |                                     |                                     |     |
| 2208 30 91 | ---- 2 litres or less                                                                                                                             | ECU 0,4/%<br>vol/hl +<br>ECU 3/hl  | ECU 0,3/%<br>vol/hl +<br>ECU 2,6/hl | ECU 0,3/%<br>vol/hl +<br>ECU 2,1/hl | ECU 0,3/%<br>vol/hl +<br>ECU 2,1/hl | 1   |
| 2208 30 99 | ---- More than 2 litres                                                                                                                           | ECU 0,4/%<br>vol/hl +<br>ECU 3/hl  | ECU 0,3/%<br>vol/hl +<br>ECU 2,6/hl | ECU 0,3/%<br>vol/hl +<br>ECU 2,1/hl | ECU 0,3/%<br>vol/hl +<br>ECU 2,1/hl | 1   |
| 2208 40    | - Rum and taffla:                                                                                                                                 |                                    |                                     |                                     |                                     |     |
| 2208 40 10 | -- In containers holding 2 litres or less                                                                                                         | ECU 1/%<br>vol/hl +<br>ECU 5/hl    | ECU 0,9/%<br>vol/hl +<br>ECU 4,3/hl | ECU 0,7/%<br>vol/hl +<br>ECU 3,5/hl | ECU 0,7/%<br>vol/hl +<br>ECU 3,5/hl | 1   |
| 2208 40 90 | -- In containers holding more than 2 litres                                                                                                       | ECU 1/%<br>vol/hl                  | ECU 0,9/%<br>vol/hl                 | ECU 0,7/%<br>vol/hl                 | ECU 0,7/%<br>vol/hl                 | 1   |
| 2208 50    | - Gin and Geneva:                                                                                                                                 |                                    |                                     |                                     |                                     |     |
|            | --- Gin, in containers holding:                                                                                                                   |                                    |                                     |                                     |                                     |     |
| 2208 50 11 | ---- 2 litres or less                                                                                                                             | ECU 1/%<br>vol/hl +<br>ECU 5/hl    | ECU 0,9/%<br>vol/hl +<br>ECU 4,3/hl | ECU 0,7/%<br>vol/hl +<br>ECU 3,5/hl | ECU 0,7/%<br>vol/hl +<br>ECU 3,5/hl | 1   |
| 2208 50 19 | ---- More than 2 litres                                                                                                                           | ECU 1/%<br>vol/hl                  | ECU 0,9/%<br>vol/hl                 | ECU 0,7/%<br>vol/hl                 | ECU 0,7/%<br>vol/hl                 | 1   |
|            | --- Geneva, in containers holding:                                                                                                                |                                    |                                     |                                     |                                     |     |
| 2208 50 91 | ---- 2 litres or less                                                                                                                             | ECU 1,6/%<br>vol/hl +<br>ECU 10/hl | ECU 1,4/%<br>vol/hl +<br>ECU 9/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | 1   |
| 2208 50 99 | ---- More than 2 litres                                                                                                                           | ECU 1,6/%<br>vol/hl +<br>ECU 10/hl | ECU 1,4/%<br>vol/hl +<br>ECU 9/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | 1   |
| 2208 90    | - Other:                                                                                                                                          |                                    |                                     |                                     |                                     |     |
|            | --- Arrack, in containers holding:                                                                                                                |                                    |                                     |                                     |                                     |     |
| 2208 90 11 | ---- 2 litres or less                                                                                                                             | ECU 1/%<br>vol/hl +<br>ECU 5/hl    | ECU 0,9/%<br>vol/hl +<br>ECU 4,3/hl | ECU 0,7/%<br>vol/hl +<br>ECU 3,5/hl | ECU 0,7/%<br>vol/hl +<br>ECU 3,5/hl | 1   |
| 2208 90 19 | ---- More than 2 litres                                                                                                                           | ECU 1/%<br>vol/hl                  | ECU 0,9/%<br>vol/hl                 | ECU 0,7/%<br>vol/hl                 | ECU 0,7/%<br>vol/hl                 | 1   |
|            | -- Vodka of an alcoholic strength by volume of 45,4 % volume or less and plum, pear or cherry spirit (excluding liqueurs), in containers holding: |                                    |                                     |                                     |                                     |     |
|            | ---- 2 litres or less:                                                                                                                            |                                    |                                     |                                     |                                     |     |
| 2208 90 31 | ----- Vodka                                                                                                                                       | ECU 1,3/%<br>vol/hl +<br>ECU 5/hl  | ECU 1,1/%<br>vol/hl +<br>ECU 4,3/hl | ECU 0,9/%<br>vol/hl +<br>ECU 3,5/hl | ECU 0,9/%<br>vol/hl +<br>ECU 3,5/hl | 1   |

| (1)           | (2)                                                                                                                       | (3)                                | (4)                                 | (5)                                 | (6)                                 | (7) |
|---------------|---------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----|
| 2208 90 33    | ----- Plum, pear or cherry spirit<br>(excluding liqueurs)                                                                 | ECU 1,3/%<br>vol/hl +<br>ECU 5/hl  | ECU 1,1/%<br>vol/hl +<br>ECU 4,3/hl | ECU 0,9/%<br>vol/hl +<br>ECU 3,5/hl | ECU 0,9/%<br>vol/hl +<br>ECU 3,5/hl | 1   |
| 2208 90 39    | ---- More than 2 litres                                                                                                   | ECU 1,3/%<br>vol/hl                | ECU 1,1/%<br>vol/hl                 | ECU 0,9/%<br>vol/hl                 | ECU 0,9/%<br>vol/hl                 | 1   |
|               | -- Other spirits, liqueurs and other<br>spirituous beverages, in containers<br>holding:                                   |                                    |                                     |                                     |                                     |     |
|               | ---- 2 litres or less:                                                                                                    |                                    |                                     |                                     |                                     |     |
|               | ----- Spirits (excluding liqueurs):                                                                                       |                                    |                                     |                                     |                                     |     |
| 2208 90 51    | ----- Distilled from fruit                                                                                                | ECU 1,6/%<br>vol/hl +<br>ECU 10/hl | ECU 1,4/%<br>vol/hl +<br>ECU 9/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | 1   |
| 2208 90 53    | ----- Other                                                                                                               | ECU 1,6/%<br>vol/hl +<br>ECU 10/hl | ECU 1,4/%<br>vol/hl +<br>ECU 9/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | 1   |
|               | -- Other spirituous beverages in<br>containers holding:                                                                   |                                    |                                     |                                     |                                     |     |
|               | ---- 2 litres or less:                                                                                                    |                                    |                                     |                                     |                                     |     |
| ex 2208 90 55 | ----- Liqueurs:                                                                                                           |                                    |                                     |                                     |                                     |     |
|               | - Containing eggs or egg yolks<br>and/or sugar (sucrose or invert<br>sugar)                                               | ECU 1,6/%<br>vol/hl +<br>ECU 10/hl | ECU 1,4/%<br>vol/hl +<br>ECU 9/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | 1   |
| ex 2208 90 59 | ----- Other spirituous beverages:                                                                                         |                                    |                                     |                                     |                                     |     |
|               | - Containing eggs or egg yolks<br>and/or sugar (sucrose or invert<br>sugar)                                               | ECU 1,6/%<br>vol/hl +<br>ECU 10/hl | ECU 1,4/%<br>vol/hl +<br>ECU 9/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | 1   |
|               | ---- More than 2 litres:                                                                                                  |                                    |                                     |                                     |                                     |     |
|               | ----- Spirits (excluding liqueurs):                                                                                       |                                    |                                     |                                     |                                     |     |
| 2208 90 71    | ----- Distilled from fruit                                                                                                | ECU 1,6/%<br>vol/hl                | ECU 1,4/%<br>vol/hl                 | ECU 1,1/%<br>vol/hl                 | ECU 1,1/%<br>vol/hl                 | 1   |
| 2208 90 73    | ----- Other                                                                                                               | ECU 1,6/%<br>vol/hl                | ECU 1,4/%<br>vol/hl                 | ECU 1,1/%<br>vol/hl                 | ECU 1,1/%<br>vol/hl                 | 1   |
| ex 2208 90 79 | ----- Liqueurs and other spirituous<br>beverages                                                                          | ECU 1,6/%<br>vol/hl                | ECU 1,4/%<br>vol/hl                 | ECU 1,1/%<br>vol/hl                 | ECU 1,1/%<br>vol/hl                 | 1   |
|               | -- Undenatured ethyl alcohol of an<br>alcoholic strength by volume of less<br>than 80 % volume, in containers<br>holding: |                                    |                                     |                                     |                                     |     |
| 2208 90 91    | ---- 2 litres or less                                                                                                     |                                    |                                     |                                     |                                     |     |
| ex 2208 90 91 | ----- Other                                                                                                               | ECU 1,6/%<br>vol/hl +<br>ECU 10/hl | ECU 1,4/%<br>vol/hl +<br>ECU 9/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | ECU 1,1/%<br>vol/hl +<br>ECU 7/hl   | 1   |
| ex 2208 90 99 | ---- Other:                                                                                                               |                                    |                                     |                                     |                                     |     |
| ex 2208 90 99 | ----- Other                                                                                                               | ECU 1,6/%<br>vol/hl                | ECU 1,4/%<br>vol/hl                 | ECU 1,1/%<br>vol/hl                 | ECU 1,1/%<br>vol/hl                 | 1   |

Table 2: Processed agricultural products

| CN code              | Description                                                                                                                                                                                                     | Rate of duty |              |     |     | Remarks |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|-----|-----|---------|
|                      |                                                                                                                                                                                                                 | 1. 1. 1992   | 31. 12. 1994 |     |     | Years   |
| (1)                  | (2)                                                                                                                                                                                                             | (3)          | (4)          | (5) | (6) | (7)     |
| 0403 10              | – Yogurt:                                                                                                                                                                                                       |              |              |     |     |         |
| 0403 10 51<br>to 99  | – Flavoured or containing added fruit<br>or cocoa                                                                                                                                                               | 10           | 10           |     |     | 2       |
| 0403 90              | – Other:                                                                                                                                                                                                        |              |              |     |     |         |
| 0403 90 71<br>to 99  | – Flavoured or containing added fruit<br>or cocoa                                                                                                                                                               | 30           | 30           |     |     | 3       |
| 1517                 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils of their fractions of heading No 1516: |              |              |     |     |         |
| 1517 10              | – Margarine, excluding liquid margarine:                                                                                                                                                                        |              |              |     |     |         |
| 1517 10 10           | – Containing more than 10 % but not more than 15 % by weight of milkfats                                                                                                                                        | 20           | 20           |     |     | 2       |
| 1517 90              | – Other:                                                                                                                                                                                                        |              |              |     |     |         |
| 1517 90 10           | – Containing more than 10 % but not more than 15 % by weight of milkfats                                                                                                                                        | 20           | 20           |     |     | 2       |
| 1704                 | Sugar confectionery (including white chocolate), not containing cocoa:                                                                                                                                          |              |              |     |     |         |
| 1704 10              | – Chewing gum, whether or not sugar-coated:                                                                                                                                                                     |              |              |     |     |         |
| 1704 10 11<br>and 19 | – Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose)                                                                                                                  | 25           | 25           |     |     | 1       |
| 1704 10 91<br>and 99 | – Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)                                                                                                                    | 25           | 25           |     |     | 1       |
| 1704 90 10           | – Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances                                                                                                    | 25           | 25           |     |     | 1       |
| 1704 90 30           | – White chocolate                                                                                                                                                                                               | 25           | 25           |     |     | 1       |
| 1704 90 51<br>to 99  | – Other                                                                                                                                                                                                         | 25           | 25           |     |     | 3       |
| 1803                 | Cocoa paste, whether or not defatted                                                                                                                                                                            | 6            | 6            |     |     | 2       |
| 1804 00 00           | Cocoa butter, fat and oil                                                                                                                                                                                       | 1,5          | 1,5          |     |     | 2       |

| (1)        | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (3) | (4) | (5) | (6) | (7) |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|
| 1805 00 00 | Cocoa powder, not containing added sugar or other sweetening matter                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 10  | 10  |     |     | 2   |
| 1806       | Chocolate and other food preparations containing cocoa:                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |     |     |     |     |
| 1806 10    | — Cocoa powder, containing added sugar or other sweetening matter                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |     |     |     |     |
| 1806 10 10 | -- Containing no sucrose or containing less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose<br><br>---- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose<br><br>---- Not otherwise sweetened than by the addition of sucrose<br><br>---- Other<br><br>---- Other:<br><br>---- Not otherwise sweetened than by the addition of sucrose<br><br>---- Other | 15  | 15  |     |     | 3   |
| 1806 10 30 | -- Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose:<br><br>---- Not otherwise sweetened than by the addition of sucrose<br><br>---- Other                                                                                                                                                                                                                                                                                     | 15  | 15  |     |     | 3   |
| 1806 10 90 | -- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose:<br><br>---- Not otherwise sweetened than by the addition of sucrose<br><br>---- Other                                                                                                                                                                                                                                                                                                        |     |     |     |     |     |

| (1)                 | (2)                                                                                                                                                                                        | (3) | (4) | (5) | (6) | (7) |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|
| 1806 20             | — Other preparations in blocks or slabs 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: |     |     |     |     |     |
| 1806 20 10          | -- Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat                                                          |     |     |     |     |     |
| 1806 20 30          | -- Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat                                                                                           |     |     |     |     |     |
|                     | -- Other:                                                                                                                                                                                  |     |     |     |     |     |
| 1806 20 50          | --- Containing 18 % or more by weight of cocoa butter                                                                                                                                      |     |     |     |     |     |
| 1806 20 70          | --- Chocolate-milk-crumb                                                                                                                                                                   |     |     |     |     |     |
| 1806 20 90          | --- Other                                                                                                                                                                                  |     |     |     |     |     |
|                     | — Other, in blocks, slabs or bars:                                                                                                                                                         | 15  | 15  |     |     | 3   |
| 1806 31             | -- Filled                                                                                                                                                                                  |     |     |     |     |     |
| 1806 32             | -- Not filled                                                                                                                                                                              |     |     |     |     |     |
| 1806 90             | — Other:                                                                                                                                                                                   |     |     |     |     |     |
| 1806 90 11<br>to 39 | -- Chocolate and chocolate products                                                                                                                                                        |     |     |     |     |     |
| 1806 90 50          | -- Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa                                                                                    |     |     |     |     |     |
| 1806 90 60          | -- Spreads containing cocoa:                                                                                                                                                               |     |     |     |     |     |
|                     | --- In immediate packings of a net capacity of 1 kg or less                                                                                                                                |     |     |     |     |     |
|                     | --- Other                                                                                                                                                                                  |     |     |     |     |     |
| 1806 90 70          | -- Preparations containing cocoa for making beverages:                                                                                                                                     |     |     |     |     |     |
| 1806 90 90          | -- Other:                                                                                                                                                                                  |     |     |     |     |     |

| (1)              | (2)                                                                                                                                                                                                                                                                                                                                                                                                               | (3)      | (4)      | (5) | (6) | (7)    |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|-----|-----|--------|
| 1901             | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included: |          |          |     |     |        |
| 1901 10 00       | — Preparations for infant use, put up for retail sale                                                                                                                                                                                                                                                                                                                                                             | 11       | 11       |     |     | 1      |
| 1901 20          | — Mixes and doughs for the preparation of bakers' wares of heading No 1905                                                                                                                                                                                                                                                                                                                                        | 11       | 11       |     |     | 1      |
| 1901 90          | — Other:                                                                                                                                                                                                                                                                                                                                                                                                          |          |          |     |     |        |
|                  | — Malt extract:                                                                                                                                                                                                                                                                                                                                                                                                   |          |          |     |     |        |
| 1901 90 11       | — With a dry extract content of 90 % or more by weight                                                                                                                                                                                                                                                                                                                                                            | 9,8      | 9,8      |     |     | 3      |
| 1901 90 19       | — Other                                                                                                                                                                                                                                                                                                                                                                                                           | 9,8      | 9,8      |     |     | 3      |
| 1901 90 90       | — Other:                                                                                                                                                                                                                                                                                                                                                                                                          |          |          |     |     |        |
|                  | — Preparations based on flour of leguminous vegetables in the form of sun-dried discs or dough, known as 'papad'                                                                                                                                                                                                                                                                                                  |          |          |     |     |        |
|                  | — Other                                                                                                                                                                                                                                                                                                                                                                                                           | 9,8      | 9,8      |     |     | 3      |
| 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:                                                                                                                                                                                                    |          |          |     |     |        |
|                  | — Uncooked pasta, not stuffed or otherwise prepared:                                                                                                                                                                                                                                                                                                                                                              |          |          |     |     |        |
| 1902 11          | — Containing eggs                                                                                                                                                                                                                                                                                                                                                                                                 | 12       | 12       |     |     | 2      |
| 1902 19          | — Other                                                                                                                                                                                                                                                                                                                                                                                                           | 12       | 12       |     |     | 2      |
| 1902 20          | — Stuffed pasta, whether or not cooked or otherwise prepared:                                                                                                                                                                                                                                                                                                                                                     |          |          |     |     |        |
| 1902 20 91 to 99 | — Other                                                                                                                                                                                                                                                                                                                                                                                                           | 13<br>12 | 13<br>12 |     |     | 1<br>1 |
| 1902 30          | — Other pasta                                                                                                                                                                                                                                                                                                                                                                                                     | 10       | 10       |     |     | 1      |
| 1902 40          | — Couscous:                                                                                                                                                                                                                                                                                                                                                                                                       |          |          |     |     |        |
| 1902 40 10       | — Unprepared                                                                                                                                                                                                                                                                                                                                                                                                      | 11       | 11       |     |     | 1      |
| 1902 40 90       | — Other                                                                                                                                                                                                                                                                                                                                                                                                           | 11       | 11       |     |     | 1      |
| 1903             | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:                                                                                                                                                                                                                                                                                       |          |          |     |     |        |

| (1)                           | (2)                                                                                                                                                                                                                  | (3)     | (4)     | (5) | (6) | (7) |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|-----|-----|-----|
|                               | – Tapioca and sago substitutes from potato or other starches                                                                                                                                                         | 4       | 4       |     |     | 1   |
|                               | – Other                                                                                                                                                                                                              |         |         |     |     |     |
| 1904                          | Prepared foods obtained by the swelling or roasting of cereals or cereals products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:                    |         |         |     |     |     |
| 1904 10                       | – Prepared foods obtained by the swelling or roasting of cereals or cereals products (with the exception of rice — duty 0)                                                                                           | 9       | 9       |     |     | 1   |
| 1904 90                       | – Other:                                                                                                                                                                                                             |         |         |     |     |     |
| 1904 90 10                    | — Rice                                                                                                                                                                                                               | bez cla | bez cla |     |     | —   |
| 1904 90 90                    | — Other                                                                                                                                                                                                              | 9       | 9       |     |     | 1   |
| 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: |         |         |     |     |     |
| 1905 10                       | – Crispbread                                                                                                                                                                                                         | 9       | 9       |     |     | 2   |
| 1905 20                       | – Gingerbread and the like                                                                                                                                                                                           | 10      | 10      |     |     | 2   |
| ex 1905 30                    | – Sweet biscuits; waffles and wafers:                                                                                                                                                                                |         |         |     |     |     |
| 1905 30 11<br>to 59<br>and 99 |                                                                                                                                                                                                                      | 10      | 10      |     |     | 3   |
|                               | — Other:                                                                                                                                                                                                             |         |         |     |     |     |
|                               | — Waffles and wafers:                                                                                                                                                                                                |         |         |     |     |     |
| 1905 30 91                    | — Salted, whether or not filled                                                                                                                                                                                      | 10      | 10      |     |     | 1   |
| 1905 40                       | – Rusks, toasted bread and similar toasted products                                                                                                                                                                  |         |         |     |     |     |
| 1905 90                       | – Other:                                                                                                                                                                                                             |         |         |     |     |     |
| 1905 90 10                    | — Matzos                                                                                                                                                                                                             |         |         |     |     |     |
| 1905 90 20                    | — Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products                                                                                         |         |         |     |     |     |
|                               | — Other:                                                                                                                                                                                                             |         |         |     |     |     |

| (1)        | (2)                                                                                                                                                                                            | (3) | (4) | (5) | (6) | (7) |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|
| 1905 90 30 | --- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat                         | 10  | 10  |     |     | 1   |
| 1905 90 40 | --- Waffles and wafers with a water content exceeding 10 % by weight                                                                                                                           |     |     |     |     |     |
| 1905 90 50 | --- Biscuits; extruded or expanded products, savoury or salted                                                                                                                                 |     |     |     |     |     |
|            | --- Other:                                                                                                                                                                                     |     |     |     |     |     |
| 1905 90 60 | ----- With added sweetening matter                                                                                                                                                             |     |     |     |     |     |
| 1905 90 90 | ----- Other                                                                                                                                                                                    |     |     |     |     |     |
| 2101 10 99 | --- Other                                                                                                                                                                                      | 5   | 5   |     |     | 1   |
| 2101 20    | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:                               |     |     |     |     |     |
| 2101 20 10 | -- Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch: |     |     |     |     |     |
|            | --- Preparations with a basis of tea or maté                                                                                                                                                   |     |     |     |     |     |
|            | --- Other                                                                                                                                                                                      | 5   | 5   |     |     | 1   |
| 2101 20 90 | -- Other                                                                                                                                                                                       | 5   | 5   |     |     | 1   |
| 2101 30    | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:                                                                                       |     |     |     |     |     |
|            | -- Roasted chicory and other roasted coffee substitutes:                                                                                                                                       |     |     |     |     |     |
| 2101 30 11 | --- Roasted chicory                                                                                                                                                                            | 16  | 16  |     |     | 3   |
| 2101 30 19 | --- Other                                                                                                                                                                                      | 16  | 16  |     |     | 3   |
|            | -- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:                                                                                                |     |     |     |     |     |
| 2101 30 91 | --- Of roasted chicory                                                                                                                                                                         | 16  | 16  |     |     | 3   |
| 2101 30 99 | --- Other                                                                                                                                                                                      | 16  | 16  |     |     | 3   |

| (1)                 | (2)                                                                                                                                            | (3)     | (4)     | (5) | (6) | (7) |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|-----|-----|-----|
| 2102                | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders: |         |         |     |     |     |
| 2102 10             | — Active yeasts:                                                                                                                               |         |         |     |     |     |
| 2102 10 10          | — Culture yeasts:                                                                                                                              | 10      | 10      |     |     | 3   |
| 2102 10 31<br>to 39 | — Bakers' yeast                                                                                                                                | 8       | 8       |     |     | 3   |
| 2102 10 90          | — Other                                                                                                                                        | 8       | 8       |     |     | 3   |
| 2102 20             | — Inactive yeasts; other single-cell micro-organisms, dead:                                                                                    |         |         |     |     |     |
|                     | — Inactive yeasts:                                                                                                                             |         |         |     |     |     |
| 2102 20 11          | — In tablet, cube or similar form, or in immediate packing of a net content not exceeding 1 kg                                                 | 8       | 8       |     |     | 1   |
| 2102 30 00          | — Prepared baking powders                                                                                                                      | 9       | 9       |     |     | 1   |
| 2103                | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:                          |         |         |     |     |     |
| 2103 10             | — Soya sauce:                                                                                                                                  |         |         |     |     |     |
|                     | — With a vegetable oil basis                                                                                                                   |         |         |     |     |     |
|                     | — Other                                                                                                                                        | bez cla | bez cla |     |     | —   |
| 2103 20             | — Tomato ketchup and other tomato sauces:                                                                                                      |         |         |     |     |     |
|                     | — Sauces with a basis of tomato purée                                                                                                          | 10      | 10      |     |     | 3   |
|                     | — Other                                                                                                                                        |         |         |     |     |     |
| 2103 30             | — Mustard flour and meal and prepared mustard:                                                                                                 |         |         |     |     |     |
| 2103 30 90          | — Prepared mustard                                                                                                                             | 9       | 9       |     |     | 1   |
| 2103 90             | — Other:                                                                                                                                       |         |         |     |     |     |
| 2103 90 90          | — Other:                                                                                                                                       |         |         |     |     |     |
|                     | — Containing tomato:                                                                                                                           |         |         |     |     |     |
|                     | — With a vegetable oil basis                                                                                                                   | 10      | 10      |     |     | 1   |

| (1)           | (2)                                                                                                                                                                                              | (3) | (4) | (5) | (6) | (7) |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|
|               | ----- Other                                                                                                                                                                                      |     |     |     |     |     |
|               | ---- Other:                                                                                                                                                                                      |     |     |     |     |     |
|               | ----- With a vegetable oil basis                                                                                                                                                                 |     |     |     |     |     |
|               | ----- Other                                                                                                                                                                                      |     |     |     |     |     |
| 2104          | Soups and broths and preparations therefor; homogenized composite food preparations                                                                                                              |     |     |     |     |     |
| 2104 10       | - Soups and broths and preparations therefor:                                                                                                                                                    |     |     |     |     |     |
|               | - Containing tomato                                                                                                                                                                              | } 7 | } 7 |     |     | } 1 |
|               | - Other                                                                                                                                                                                          |     |     |     |     |     |
| 2104 20 00    | - Homogenized composite food preparations                                                                                                                                                        | 10  | 10  |     |     | 1   |
| 2105          | Ice cream and other edible ice, whether or not containing cocoa                                                                                                                                  | 6   | 6   |     |     | 3   |
| 2106          | Food preparations not elsewhere specified or included:                                                                                                                                           |     |     |     |     |     |
| 2106 10       | - Protein concentrates and textured protein substances:                                                                                                                                          |     |     |     |     |     |
| 2106 10 10    | -- Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milkprotein, 5 % sucrose or isoglucose, 5 % glucose or starch      | 8,8 | 8,8 |     |     | 1   |
| 2106 10 90    | -- Other                                                                                                                                                                                         | 8,8 | 8,8 |     |     | 1   |
| 2106 90       | - Other:                                                                                                                                                                                         |     |     |     |     |     |
| 2106 90 10    | -- Cheese fondues                                                                                                                                                                                | 8,2 | 8,2 |     |     | 1   |
|               | -- Other:                                                                                                                                                                                        |     |     |     |     |     |
| 2106 90 91    | ---- Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch: |     |     |     |     |     |
| ex 2106 90 91 | ----- Hydrolysates of proteins; autolysates of yeast                                                                                                                                             | 8,2 | 8,2 |     |     | 1   |
| ex 2106 90 91 | ----- Other                                                                                                                                                                                      | 8,2 | 8,2 |     |     | 1   |

| (1)                 | (2)                                                                                                                                                                                                                       | (3) | (4) | (5) | (6) | (7) |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|
| 2106 90 99          | ----- Food preparations consisting of natural honey enriched with royal jelly                                                                                                                                             | 8,2 | 8,2 |     |     | 1   |
| 2106 90 99          | ---- Other                                                                                                                                                                                                                |     |     |     |     |     |
| 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 2209:       |     |     |     |     |     |
| 2202 10             | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured                                                                                                     | 11  | 11  |     |     | 1   |
| 2202 90             | - Other:                                                                                                                                                                                                                  |     |     |     |     |     |
| 2202 90 10          | -- Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404:                                                                                                         |     |     |     |     |     |
| ex 2202 90 10       | ---- Containing sugar (sucrose or invert sugar)                                                                                                                                                                           | 11  | 11  |     |     | 1   |
| 2202 90 91<br>to 99 | -- Other                                                                                                                                                                                                                  | 11  | 11  |     |     | 1   |
| 2203                | Beer made from malt                                                                                                                                                                                                       | 24  | 24  |     |     | 1   |
| 2205                | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:                                                                                                                                     |     |     |     |     |     |
| 2205 10             | - In containers holding 2 litres or less:                                                                                                                                                                                 |     |     |     |     |     |
| 2205 10 10          | -- Of an actual alcoholic strength by volume of 18 % volume or less                                                                                                                                                       | 20  | 20  |     |     | 2   |
| 2205 10 90          | -- Of an actual alcoholic strength by volume exceeding 18 % volume                                                                                                                                                        |     |     |     |     |     |
| 2205 90             | - Other                                                                                                                                                                                                                   |     |     |     |     |     |
| 2205 90 10          | -- Of an actual alcoholic strength by volume of 18 % volume or less                                                                                                                                                       | 20  | 20  |     |     | 2   |
| 2205 90 90          | -- Of an actual alcoholic strength by volume exceeding 18 % volume                                                                                                                                                        |     |     |     |     |     |
| 2208                | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages: |     |     |     |     |     |
| 2208 10             | - Compound alcoholic preparations of a kind used for the manufacture of beverages:                                                                                                                                        |     |     |     |     |     |

| (1)        | (2)                                                        | (3) | (4) | (5) | (6) | (7) |
|------------|------------------------------------------------------------|-----|-----|-----|-----|-----|
| 2208 10 90 | --- Other                                                  | 25  | 25  |     |     | 1   |
| 2208 20    | - Spirits obtained by distilling grape wine or grape marc: |     |     |     |     |     |
| 2208 20 10 | --- In containers holding 2 litres or less                 | 25  | 25  |     |     | 1   |
| 2208 20 90 | --- In containers holding more than 2 litres               | 25  | 25  |     |     | 1   |
| 2208 30    | - Whiskies:                                                |     |     |     |     |     |
|            | --- Bourbon whiskey, in containers holding:                | 15  | 15  |     |     | 1   |
| 2208 30 11 | ---- 2 litres or less <sup>(1)</sup>                       |     |     |     |     |     |
| 2208 30 19 | ---- More than 2 litres                                    |     |     |     |     |     |
|            | --- Other, in containers holding:                          |     |     |     |     |     |
| 2208 30 91 | ---- 2 litres or less                                      |     |     |     |     |     |
| 2208 30 99 | ---- More than 2 litres                                    |     |     |     |     |     |
| 2208 40    | - Rum and taffia:                                          |     |     |     |     |     |
| 2208 40 10 | --- In containers holding 2 litres or less                 |     |     |     |     |     |
| 2208 40 90 | --- In containers holding more than 2 litres               |     |     |     |     |     |
| 2208 50    | - Gin and Geneva:                                          |     |     |     |     |     |
|            | --- Gin, in containers holding:                            |     |     |     |     |     |
| 2208 50 11 | ---- 2 litres or less                                      |     |     |     |     |     |
| 2208 50 19 | ---- More than 2 litres                                    |     |     |     |     |     |
|            | --- Geneva, in containers holding:                         | 15  | 15  |     |     | 1   |
| 2208 50 91 | ---- 2 litres or less                                      |     |     |     |     |     |
| 2208 50 99 | ---- More than 2 litres                                    |     |     |     |     |     |
| 2208 90    | - Other:                                                   |     |     |     |     |     |
|            | --- Arrack, in containers holding:                         |     |     |     |     |     |
| 2208 90 11 | ---- 2 litres or less                                      |     |     |     |     |     |
| 2208 90 19 | ---- More than 2 litres                                    |     |     |     |     |     |

(<sup>1</sup>) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| (1)           | (2)                                                                                                                                               | (3) | (4) | (5) | (6) | (7) |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|
|               | -- Vodka of an alcoholic strength by volume of 45,4 % volume or less and plum, pear or cherry spirit (excluding liqueurs), in containers holding: |     |     |     |     |     |
|               | ---- 2 litres or less:                                                                                                                            |     |     |     |     |     |
| 2208 90 31    | ----- Vodka                                                                                                                                       |     |     |     |     |     |
| 2208 90 33    | ----- Plum, pear or cherry spirit (excluding liqueurs)                                                                                            |     |     |     |     |     |
| 2208 90 39    | ---- More than 2 litres                                                                                                                           |     |     |     |     |     |
|               | -- Other spirits, liqueurs and other spirituous beverages, in containers holding:                                                                 |     |     |     |     |     |
|               | ---- 2 litres or less:                                                                                                                            |     |     |     |     |     |
|               | ----- Spirits (excluding liqueurs):                                                                                                               |     |     |     |     |     |
| 2208 90 51    | ----- Distilled from fruit                                                                                                                        |     |     |     |     |     |
| 2208 90 53    | ----- Other                                                                                                                                       |     |     |     |     |     |
|               | -- Other spirituous beverages in containers holding:                                                                                              |     |     |     |     |     |
|               | ---- 2 litres or less:                                                                                                                            |     |     |     |     |     |
| ex 2208 90 55 | ----- Liqueurs:                                                                                                                                   | 15  | 15  |     |     | 1   |
|               | - Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)                                                                             |     |     |     |     |     |
| ex 2208 90 59 | ----- Other spirituous beverages:                                                                                                                 |     |     |     |     |     |
|               | - Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)                                                                             |     |     |     |     |     |
|               | ---- More than 2 litres:                                                                                                                          |     |     |     |     |     |
|               | ----- Spirits (excluding liqueurs):                                                                                                               |     |     |     |     |     |
| 2208 90 71    | ----- Distilled from fruit                                                                                                                        |     |     |     |     |     |
| 2208 90 73    | ----- Other                                                                                                                                       |     |     |     |     |     |
| ex 2208 90 79 | ----- Liqueurs and other spirituous beverages                                                                                                     |     |     |     |     |     |
|               | -- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume, in containers holding:                                  |     |     |     |     |     |
| 2208 90 91    | ---- 2 litres or less                                                                                                                             | 25  | 25  |     |     | 1   |
| ex 2208 90 91 | ----- Other                                                                                                                                       |     |     |     |     |     |
| ex 2208 90 99 | ---- Other:                                                                                                                                       |     |     |     |     |     |
| ex 2208 90 99 | ----- Other                                                                                                                                       |     |     |     |     |     |

## PROTOCOL No 4

### concerning the definition of the concept of 'originating products' and methods of administrative cooperation

#### TITLE I

#### DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

##### *Article 1*

##### Origin criteria

For the purpose of implementing the Agreement, and without prejudice to the provisions of Article 2 of this Protocol, the following products shall be considered as

1. products originating in the Community:

- (a) products wholly obtained in the Community;
- (b) products obtained in the Community in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 4. This condition shall not apply, however, to products which, within the meaning of this protocol, originate in the Czech and Slovak Federal Republic, hereinafter referred to as the 'CSFR'.

2. products originating in the CSFR:

- (a) products wholly obtained in the CSFR;
- (b) products obtained in the CSFR in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 4. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in Hungary or Poland or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above;

B. products originating in the CSFR: those products referred to in Article 1 (2) which, after being exported from the CSFR have undergone no working or processing in Hungary or Poland or have undergone working or processing insufficient to confer on them the status of products originating in either of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above.

2. Notwithstanding the provisions of Article 1 (1) (b) and (2) (b) and those of paragraph 1 above, and provided that all the conditions laid down therein are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in the CSFR respectively unless the value of the products worked or processed originating in the Community or in the CSFR represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

'Added value' shall be taken to be the ex-works price minus the customs value of each of the products incorporated which originated in another of the countries referred to in paragraph 1 of the present Article.

##### *Article 3*

##### Wholly obtained products

1. Within the meaning of Article 1 (1) (a) and (2) (a), the following shall be considered as wholly obtained either in the Community or in the CSFR:

- (a) mineral products extracted from their soil or from their seabed;

##### *Article 2*

##### Cumulation and allocation of origin

1. Inasmuch as trade between the Community and Hungary and the Poland and between the CSFR and those two countries, and also between each of those countries themselves, is governed by agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from the products specified in subparagraphs (a) to (i).

2. The term 'their vessels' in paragraph 1 (f) shall apply only to vessels:

- which are registered or recorded in the CSFR or in a Member State of the Community,
- which sail under the flag of the CSFR or of a Member State of the Community,
- which are owned to an extent of at least 50 % by nationals of the CSFR or of Member States of the Community, or by a company with its head office in one of these States or in the CSFR, of which the manager or managers, chairman of the board of directors or the supervisory board, and the majority of the members of such boards are nationals of the CSFR or of Member States of the Community and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to these States, to the CSFR, to their public bodies or to their nationals,
- of which the master and officers are nationals of the CSFR or of Member States of the Community,

— of which at least 75 % of the crew are nationals of the CSFR or of Member States of the Community,

3. The terms 'the CSFR' and 'the Community' shall also cover the territorial waters which surround the CSFR and the Member States of the Community.

Sea-going vessels, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the Community or of the CSFR provided that they satisfy the conditions set out in paragraph 2.

#### Article 4

##### Sufficiently processed products

1. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from that in which all the non-originating materials used in its manufacture are classified, subject to paragraphs 2 and 3.

The expressions 'chapters' and 'headings' used in this Protocol shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System (hereinafter referred to as the 'Harmonized System' or HS).

The expression 'classified' shall refer to the classification of a product or material under a particular heading.

2. For a product mentioned in columns 1 and 2 of the list in Annex II, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 1.

(a) Where in the list in Annex II a percentage rule is applied in determining the originating status of a product obtained in the Community or in the CSFR, the value added by the working or processing shall correspond to the ex-works price of the product obtained, less the value of third-country materials imported into the Community or the CSFR.

(b) The term 'value' in the list in Annex II shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for these materials in the territory concerned.

Where the value of the originating materials used needs to be established, the provisions of the above subparagraph shall be applied *mutatis mutandis*.

(c) The term 'ex-works price' in the list in Annex II shall mean the price paid for the product obtained to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used in manufacture, minus any internal taxes which are, or may be repaid when the product obtained is exported.

(d) 'Customs value' shall be understood as the value determined in accordance with the Agreement on implementation of Article VII of the General Agreement on tariffs and trade, established in Geneva on 12 April 1979.

3. For the purpose of implementing paragraphs 1 and 2 the following shall be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

(a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packaging and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packaging operations;

(d) affixing marks, labels and other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in the CSFR;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

#### Article 5

##### Neutral elements

In order to determine whether a product originates in the Community or in the CSFR, it shall not be necessary to establish whether the electrical power, fuel, plant and equipment and machines and tools used to obtain such product or whether any materials or products used in the course of production which do not enter and which were not intended to enter into the final composition of the product originate in third countries or not.

#### Article 6

##### Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

#### Article 7

##### Sets

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of ex-works price of the set.

#### Article 8

##### Direct transport

1. The preferential treatment provided for under the Agreement applies only to products or materials which are transported between the territories of the Community and the CSFR or, when the provisions of Article 2 are applied, of Hungary or Poland, without entering any other territory. However, goods originating in the CSFR or in the Community and constituting one single consignment which is not split up may be transported through territory other than that of the Community or the CSFR or, when the provisions of Article 2 apply, of Hungary or Poland, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the goods have remained under the surveillance of the customs authorities in the country

of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the responsible customs authorities by the production of:

- (a) a single transport document issued in the exporting country covering the passage through the country of transit;
- (b) or a certificate issued by the customs authorities of the country of transit:
  - giving an exact description of the goods,
  - stating the dates of unloading and reloading of the goods or of the embarkation or disembarkation, identifying the ships or other means of transport used, and
  - certifying the conditions under which the goods remained in the transit country,
- (c) or failing these, any substantiating documents.

#### Article 9

##### Territorial requirement

The conditions set out in this title relative to the acquisition of originating status must be fulfilled without interruption in the Community or in the CSFR except as provided for in Article 2.

If originating products exported from the Community or CSFR to another country are returned, except in so far as provided for in Article 2, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operation beyond that necessary to preserve them in good condition while in that country.

## TITLE II

### PROOF OF ORIGIN

#### Article 10

##### Movement certificate EUR.1

Evidence of originating status of products, within the meaning of this Protocol, shall be given by a movement certificate EUR.1, a specimen of which appears in Annex III to this Protocol.

#### Article 11

##### Normal procedure for the issue of certificates

1. A movement certificate EUR.1 shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative. Such application shall be made on a form, a specimen of which appears in Annex III to this Protocol, which shall be completed in accordance with this Protocol.

Applications for movement certificates EUR.1 must be preserved for at least two years by the customs authorities of the exporting State.

2. The exporter or his representative shall submit with his request any appropriate supporting document proving that the products to be exported are such as to qualify for the issue of a movement certificate EUR.1.

He shall undertake to submit, at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above products carried out by the said authorities.

Exporters must keep for at least two years the supporting documents referred to in this paragraph.

3. A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing the Agreement.

4. The movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The movement certificate EUR.1 shall be issued by the customs authorities of the CSFR if the goods to be exported can be considered as products originating in the CSFR within the meaning of Article 1 (2) of this Protocol.

5. Where the cumulation provisions of Article 1 or 2 are applied, the customs authorities of the Member States of the Community or of the CSFR may issue movement certificates EUR.1 under the conditions laid down in this Protocol if the goods to be exported can be considered as originating products within the meaning of this Protocol and provided that the goods covered by the movement certificates EUR.1 are in the Community or in the CSFR.

In these cases movement certificates EUR.1 shall be issued subject to the presentation of the proof of origin previously issued or made out. This proof of origin must be kept for at least two years by the customs authorities of the exporting State.

6. Since the movement certificate EUR.1 constitutes the documentary evidence for the application of the preferential tariff arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

7. For the purpose of verifying whether the conditions for issuing EUR.1 certificates have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8. It shall be the responsibility of the customs authorities of the exporting State to ensure that the forms referred to in paragraph 1 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the products must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

9. The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

10. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting State when the products to which it relates are exported. It shall be made available to the exporter as soon as actual export has been effected or ensured.

#### Article 12

##### Long-term certificates EUR.1

1. Notwithstanding the provisions of Article 11 (10), a movement certificate EUR.1 may be issued by the customs authorities of the exporting State when only part of the products to which it relates are exported, in

the case of a certificate covering a series of exportations of the same products from the same exporter to the same importer, over a maximum period of one year from the date of issue, hereinafter referred to as an 'LT certificate'.

2. LT certificates shall be issued, in accordance with the provisions of Article 11, at the discretion of the customs authorities of the exporting State and according to their own judgment of the need for this procedure, only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the exporter shall immediately inform the customs authorities who issued the certificate.

3. Where the LT certificate procedure applies, the customs authorities of the exporting State may prescribe the use of EUR.1 certificates bearing a distinctive sign by which they may be identified.

4. Box 11 'Customs endorsement' of the EUR.1 certificate must be endorsed as usual by the customs authorities of the exporting State.

5. One of the following phrases shall be entered in box 7 of the EUR.1 certificate:

'CERTIFICADO LT VALIDO HASTA EL ...'  
'LT-CERTIFICAT GYLDIGT INDTIL ...'  
'LT-CERTIFICAT GÜLTIG BIS ...'  
'ΠΙΣΤΟΠΟΙΗΤΙΚΟΝ LT ΙΣΧΥΟΝ ΜΕΧΡΙ ...'  
'LT-CERTIFICATE VALID UNTIL ...'  
'CERTIFICAT LT VALABLE JUSQU'AU ...'  
'CERTIFICATO LT VALIDO FINO AL ...'  
'LT-CERTIFICAAT GELDIG TOT EN MET ...'  
'LT-CERTIFICADO VALIDO ATE ...'  
'LT-SWIADECTWO WAZNE DO ...'  
'LT-BIZONYITVANY ÉRVÉNYES ...-IG'  
'LT-OSVĚDCĚNÍ PLATNĚ DO ...'

(date indicated in Arabic numerals).

6. Reference is not required in box 8 and box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg or other measures (litres, m<sup>3</sup>, etc.)). Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding Article 17, the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may require him to produce a copy of the LT certificate to all of those offices.

8. Where an LT certificate has been submitted to the customs authorities, the evidence of the originating status of the imported goods shall, during the validity of the LT certificate, be given by invoices which satisfy the following conditions:

- (a) when an invoice includes both goods originating in the Community or in one of the countries referred to in Article 2 of this Protocol and non-originating goods, the exporter shall distinguish clearly between these two categories;
- (b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the names of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfill the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the Community and the CSFR.

The customs authorities of the exporting State may require that the entries which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

- (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;
- (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may however be produced at the customs office of importation within four months of their being made out by the exporter.

9. In the framework of the LT certificate procedure, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommunications or electronic data-processing methods. Such

invoices shall be accepted by the customs of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

10. Should the customs authorities of the exporting State identify that a certificate and/or invoice issued under the provisions of this Article is invalid in relation to any goods supplied, they shall immediately notify the customs authorities of the importing State of the facts.

11. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and the CSFR on customs formalities and the use customs documents.

### Article 13

#### Issue of EUR.1 retrospectively

1. In exceptional circumstances a movement certificate EUR.1 may also be issued after export of the products to which it relates if it was not issued at the time of export because of errors or involuntary omissions or special circumstances.

2. For the implementation of paragraph 1, the exporter must in the written application:

- indicate the place and date of export of the products to which the certificate relates,
- certify that no movement certificate EUR.1 was issued at the time of export of the products in question, and state the reasons.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

Certificates issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DELIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'EXPEDIDO A POSTERIORI', 'EMITADO A POSTERIORI', 'WYSTAWIONE RETROSPEKTYWNI', 'KIADVA VISSZAMENŐLEGES HATÁLLYAL', 'VYSTAVENO DODATĚCNĚ'.

4. The endorsement referred to in paragraph 3 shall be inserted in the 'Remarks' box on the movement certificate EUR.

#### Article 14

##### Issue of a duplicate EUR.1

1. In the event of the theft, loss or destruction of a movement certificate EUR.1, the exporter may apply in writing to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with one of the following words:

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO',  
'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ',  
'DUPLICADO', 'SEGUNDA VIA', 'DUPLIKÁT',  
'MÁSOLAT'.

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box on the movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR. 1, shall take effect as from that date.

#### Article 15

##### Simplified procedure for the issue of certificates

1. By way of derogation from Articles 11, 13 and 14 of this Protocol, a simplified procedure for the issue of EUR.1 movement certificates can be used in accordance with the following provisions.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', making frequent shipments for which EUR.1 movement certificates may be issued and who offers, to the satisfaction of the competent authorities, all guarantees necessary to verify the originating status of the products, not to submit to the customs office of the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in Article 11 of this Protocol.

3. The authorization referred to in paragraph 2 shall stipulate, at the choice of the competent authorities, that box No 11 'Customs endorsement' of the EUR.1 movement certificate must:

(a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the signature, which may be a facsimile, of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex V of this Protocol. Such stamp may be pre-printed on the forms.

4. In the cases referred to in paragraph 3 (a), one of the following phrases shall be entered in box No 7 'Remarks' of the EUR.1 movement certificate:

'PROCEDIMIENTO SIMPLIFICADO', 'FORENKLET PROCEDURE', 'VEREINFACHTES VERFAHREN', 'ΑΠΛΟΥΣΤΕΥΜΕΝΗ ΔΙΑΔΙΚΑΣΙΑ', 'SIMPLIFIED PROCEDURE', 'PROCÉDURE SIMPLIFIÉE', 'PROCEDURA SEMPLIFICATA', 'VEEENVOUDIGDE PROCEDURE', 'PROCEDIMENTO SIMPLIFICADO', 'UPROSZCZONA PROCEDURA', 'EGYSZERUSÍTETT ELJÁRÁS', 'ZJEDNODUSENÉ RÍZENÍ'.

5. Box No 11 'Customs endorsement' of the EUR.1 certificate shall be completed if necessary by the approved exporter.

6. The approved exporter shall, if necessary, indicate in box No 13 'Request for verification' of the EUR.1 certificate the name and address of the authority competent to verify such certificate.

7. Where the simplified procedure is applied, the customs authorities of the exporting State may prescribe the use of EUR.1 certificates bearing a distinctive sign by which they may be identified.

8. In the authorization referred to in paragraph 2 the competent authorities shall specify in particular:

(a) the conditions under which the applications for EUR.1 certificates are to be made;

(b) the conditions under which these applications are to be kept for at least two years;

(c) in the cases referred to in paragraph 3 (b) the authority competent to carry out the subsequent verification referred to in Article 27 of this Protocol.

9. The customs authorities of the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 2.

10. The customs authorities shall refuse the authorization referred to in paragraph 2 to exporters who do not offer all the guarantees which they consider necessary. The competent authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

11. The approved exporter may be required to inform the competent authorities, in accordance with the rules which they lay down, of the goods to be dispatched by him, so that such authorities may make any verification they think necessary before the departure of the goods.

12. The customs authorities of the exporting State may carry out any check on approved exporters which they consider necessary. Such exporters must allow this to be done.

13. The provisions of this Article shall be without prejudice to the application of the rules of the Community, the Member States and the CSFR concerning customs formalities and the use of customs documents.

#### Article 16

##### Replacement of certificates

1. It shall at any time be possible to replace one or more movement certificates EUR.1 by one or more other certificates provided that this is done by the customs office or other competent authorities responsible for controlling the goods.

2. When products originating in the Community or in the CSFR and imported into a free zone under cover of an EUR.1 certificate undergo treatment or processing, the authorities concerned must issue a new EUR.1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

3. The replacement certificate shall be regarded as a definite movement certificate EUR.1 for the purpose of the application of this Protocol, including the provisions of this Article.

4. The replacement certificate shall be issued on the basis of a written request from the re-exporter, after the authorities concerned have verified the information supplied in the applicant's request. The date and serial number of the original movement certificate EUR.1 shall be given in box 7.

#### Article 17

##### Validity of certificates

1. A movement certificate EUR.1 must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs office of the importing State where the products are entered.

2. Movement certificates EUR.1 which are submitted to the customs authorities of the importing State after the final date of presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificates by the final date set is due to reasons of *force majeure* or exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the products have been submitted to them before the said final date.

#### Article 18

##### Exhibitions

1. Products sent from the Community or the CSFR for exhibition in a country other than the CSFR or a Member State of the Community and sold after the exhibition for importation into the CSFR or the Community shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in the CSFR and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from the Community or the CSFR to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to someone in the Community or the CSFR;
- (c) the products have been consigned during the exhibition or immediately thereafter to the Community or the CSFR in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate EUR.1 must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of

the nature of the products and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

#### Article 19

##### Submission of certificates

Movement certificates EUR.1 shall be submitted to the customs authorities in the importing State in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

#### Article 20

##### Importation by instalments

Without prejudice to Article 4 (3) of this Protocol, where at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Harmonized System is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon import of the first instalment.

#### Article 21

##### Preservation of certificates

Movement certificates EUR.1 shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

#### Article 22

##### Form EUR.2

1. Notwithstanding Article 10, the evidence of originating status, within the meaning of this Protocol, for consignments containing only originating products and whose value does not exceed ECU 5 110 per consignment, shall be given by a form EUR.2, a specimen of which appears in Annex IV to this Protocol.

2. The form EUR.2 shall be completed and signed by the exporter or, under the exporters responsibility, by his authorized representative in accordance with this Protocol.

3. A form EUR.2 shall be completed for each consignment.

4. The exporter who applied for the form EUR.2 shall submit at the request of the customs authorities of the exporting State all supporting documents concerning the use of this form.

5. Articles 17, 19 and 21 shall apply *mutatis mutandis* to forms EUR.2.

#### Article 23

##### Discrepancies

The discovery of slight discrepancies between the statements made in the movement certificate EUR.1 or in the form EUR.2 and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the document null and void if it is duly established that it corresponds to the products submitted.

#### Article 24

##### Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of traveller's personal luggage shall be admitted as originating products without requiring the production of a movement certificate EUR.1 or the completion of form EUR.2, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of the Agreement, and where there is no doubt as to the veracity of such declaration.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

Furthermore, the total value of these products must not exceed ECU 365 in the case of small packages or

ECU 1 025 in the case of the contents of traveller's personal luggage.

#### *Article 25*

##### **Amounts expressed in ecu**

1. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ecu shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the latter shall accept them if the goods are involved in the currency of the exporting State or of another of the countries mentioned in Article 2 of this Protocol.

If the goods are invoiced in the currency of another Member State of the Community the importing State shall recognize the amount notified by the country concerned.

2. Up to and including 30 April 1993, the ecu, to be used in any given national currency shall be the equivalent in that national currency of the ecu as at 3 October 1990. For each successive period of two years, it shall be the equivalent in that national currency of the ecu as at the first working day in October in the year immediately preceding that two-year period.

### **TITLE III**

#### **ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

#### *Article 26*

##### **Communication of stamps and addresses**

The customs authorities of the Member States and of the CSFR shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR.1 certificates and with the addresses of the customs authorities responsible for issuing movement certificates EUR.1 and for verifying those certificates and forms EUR.2.

#### *Article 27*

##### **Verification of movement certificates EUR.1 and of forms EUR.2**

1. Subsequent verification of movement certificates EUR.1 and of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubts as to the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. For the purpose of the subsequent verification of movement certificates EUR.1, the customs authorities of the exporting State must keep copies of the certificates, as well as any export documents referring to them, for at least two years.

3. In order to ensure the proper application of this Protocol, the CSFR and the Member States of the Community shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR.1, including those issued under Article 11 (5), and the forms EUR.2 and the accuracy of the information concerning the actual origin of the products concerned.

4. Where an EUR.1 certificate has been issued under the conditions laid down in Article 11 (5), and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative cooperation, true copies of the EUR.1 certificate or certificates issued previously relating to those goods.

5. For the purpose of implementing paragraph 1, the customs authorities of the importing State shall, return the movement certificate EUR.1 or form EUR.2, or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of form or substance for an enquiry.

The relevant commercial documents or a copy thereof, shall be attached to the certificate EUR.1 or form EUR.2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

6. If the customs authorities of the importing State decide to suspend execution of the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

7. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed movement certificate EUR.1 or form EUR.2 apply to the products in question and whether those products can, in fact, qualify for the application of the preferential arrangements.

If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request, or if the reply does not contain sufficient information to

determine the authenticity of the document in question or the real origin of the products, the requesting authorities shall refuse, except in the case of *force majeure* or exceptional circumstances, any benefit from the preferential treatment laid down in the Agreement.

8. Disputes which cannot be settled between the customs authorities of the importing State and those of the exporting State, or which raise a question as to the interpretation of this Protocol, shall be submitted to the Customs Cooperation Committee.

9. In all cases the settlement of disputes between the importer and the customs authorities of the importing State shall be under the legislation of the said State.

10. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the Community or the CSFR shall on its own initiative or at the request of the other Party carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions, and for this purpose the Community or the CSFR may invite the participation of the other Party in these enquiries.

11. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the products would be accepted as originating products under this Protocol only after completion of such aspects of administrative cooperation set down in this Protocol which may have been activated, including in particular the verification procedure.

Likewise, products would be refused treatment as originating products under this Protocol only after the completion of the verification procedure.

#### Article 28

##### Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect particulars for the purpose of obtaining preferential treatment for products.

#### Article 29

##### Free zones

The Member States and the CSFR shall take all necessary steps to ensure that products traded under cover of a movement certificate EUR.1, which in the

course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

#### TITLE IV

##### CEUTA AND MELILLA

#### Article 30

##### Application of the Protocol

1. The term 'Community' used in this Protocol does not cover Ceuta or Melilla. The term 'products originating in the Community' does not cover products originating in these zones.

2. This protocol shall apply *mutatis mutandis* to products originating in Ceuta and Melilla, subject to particular conditions set out in Article 31.

#### Article 31

##### Special conditions

1. The following provisions shall apply instead of Article 1 and references to that Article shall apply *mutatis mutandis* to this Article.

2. Providing they have been transported directly in accordance with the provisions of Article 8, the following shall be considered as:

1. products originating in Ceuta and Melilla:

(a) products wholly obtained in Ceuta and Melilla;

(b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:

(i) the said products have undergone sufficient working or processing within the meaning of Article 4 of this Protocol; or that

(ii) those products are originating in the CSFR or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 4 (3);

2. products originating in the CSFR:

- (a) products wholly obtained in the CSFR;
- (b) products obtained in the CSFR in the manufacture of which products other than those referred to in (a) are used, provided that:
  - (i) the said products have undergone sufficient working or processing within the meaning of Article 4 of this Protocol; or that
  - (ii) those products are originating in Ceuta and Melilla or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 4 (3).

3. Ceuta and Melilla shall be considered as a single territory.

4. The exporter or his authorized representative shall enter 'the CSFR' and 'Ceuta and Melilla' in box 2 of movement certificates EUR.1. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in box 4 of movement certificates EUR.1.

5. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

## TITLE V

### FINAL PROVISIONS

#### Article 32

##### Amendments to the Protocol

The Joint Committee shall examine at two-yearly intervals, or whenever the CSFR or the Community so request, the application of the provisions of this Protocol, with a view to making any necessary amendments or adaptations.

Such examination shall take into account in particular the participation of the Contracting Parties in free trade zones or customs unions with third countries.

#### Article 33

##### Customs Cooperation Committee

1. A Customs Cooperation Committee shall be set up, charged with carrying out administrative cooperation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field which may be entrusted to it.

2. The Committee shall be composed, on the one hand, of experts of the Member States and of officials of the department of the Commission of the European Communities who are responsible for customs questions and, on the other hand, of experts nominated by the CSFR.

#### Article 34

##### Petroleum products

The products set out in Annex VI shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation shall apply, *mutatis mutandis*, to these products.

#### Article 35

##### Annexes

The Annexes to this Protocol shall form an integral part thereof.

#### Article 36

##### Implementation of the Protocol

The Community and the CSFR shall each take the steps necessary to implement this Protocol.

#### Article 37

##### Arrangements with Hungary and the CSFR

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Hungary and Poland enabling this Protocol to be applied. The Contracting Parties shall notify each other of measures taken to this effect.

#### Article 38

##### Goods in transit or storage

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of the Agreement are either in transit or are in the Community or in the CSFR or, in so far as the provisions of Article 2 are applicable, in Hungary or Poland, in temporary storage in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing State, within four months of that date, of a certificate EUR.1 endorsed retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.

## ANNEX I

## NOTES

*Foreword*

These notes shall apply, where appropriate, to all manufactured products using non-originating materials, even if they are not subject to specific conditions contained in the list in Annex II but are subject instead to the change of heading rule set out in Article 4 (1).

**Note 1**

- 1.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 applies only to the part of that heading or chapter as described in column 2.
- 1.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 1.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.

**Note 2**

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see Note 3.5 below.
- 2.2. The term 'material' covers any ingredient, raw material, component or part, etc., used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.
- 2.4. The term 'goods' covers both materials and products.

**Note 3**

- 3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 4 (1) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.
- 3.3. Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. If a product made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

*For example:*

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No 7224.

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No ex 7224 in the list. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.5. Even if the change of heading rule or the other rules contained in the list are satisfied, a product shall not acquire originating status if the processing carried out, taken as a whole, is insufficient within the meaning of Article 4 (3).
- 3.6. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3 for the interpretation of the Harmonized System, the unit of qualification shall be determined in respect of each item in the set: this provision is equally applicable to sets of headings Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the origin rules,
- where, under General Rule 5 of the Harmonized System, packing is included with the product for classification purposes, it shall be included for the purposes of determining origin.

**Note 4**

- 4.1. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 4.2. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

*For example:*

The rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used:

*For example:*

The rule for sewing machines specifies that both the thread tension mechanism used and the zigzag mechanism used must originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

- 4.3. When a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

*For example:*

The rule for heading No 1904 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

*For example:*

In the case of an article made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth — even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn — that is the fibre stage.

See also Note 7.3 in relation to textiles.

- 4.4. If in a rule in the list two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

**Note 5**

- 5.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.
- 5.2. The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
- 5.3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified in chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos 5501 to 5507.

**Note 6**

- 6.1. In the case of the products classified within those headings in the list to which a reference is made to this Note, the conditions set out in column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also Notes 6.3 and 6.4 below).
- 6.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,

- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- synthetic man-made staple fibres,
- artificial man-made staple fibres.

*For example:*

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 % of the yarn.

*For example:*

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used up to a weight of 10 % of the fabric.

*For example:*

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

*For example:*

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

*For example:*

A carpet with tufts made from both artificial yarns and cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are at a later stage of manufacture than the rule allows may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, both the jute backing and/or the artificial yarns could be imported at that stage of manufacture, provided the weight conditions are met.

- 6.3. In the case of fabrics incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 % in respect of this yarn.
- 6.4. In the case of fabrics incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two films of plastic film, this tolerance is 30 % in respect of this strip.

**Note 7**

- 7.1. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials with the exception of linings and interlinings which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 7.2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 4.3.
- 7.3. In accordance with Note 4.3, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

*For example:*

If a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

- 7.4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

## ANNEX II

**LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON  
NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN  
OBTAIN ORIGINATING STATUS**

| HS Heading No      | Description of product                                                                                                                                                                                                               | Working or processing carried out on non-originating materials that confers originating status                                                                                                                                                                                                                                                                                            |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)                | (2)                                                                                                                                                                                                                                  | (3)                                                                                                                                                                                                                                                                                                                                                                                       |
| 0201               | Meat of bovine animals, fresh or chilled                                                                                                                                                                                             | Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202                                                                                                                                                                                                                                                                                        |
| 0202               | Meat of bovine animals, frozen                                                                                                                                                                                                       | Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201                                                                                                                                                                                                                                                                              |
| 0206               | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen                                                                                                                       | Manufacture from materials of any heading except carcasses of headings Nos 0201 to 0205                                                                                                                                                                                                                                                                                                   |
| 0210               | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal                                                                                                                         | Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207                                                                                                                                                                                                                                                  |
| 0302 to 0305       | Fish, other than live fish                                                                                                                                                                                                           | Manufacture in which all the materials of Chapter 3 used must already be originating                                                                                                                                                                                                                                                                                                      |
| 0402, 0404 to 0406 | Dairy products                                                                                                                                                                                                                       | Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402                                                                                                                                                                                                                                                                                                 |
| 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 or cocoa | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 4 used must already be originating,</li> <li>— any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must be originating, and</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |
| 0408               | Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter                          | Manufacture from materials of any heading except birds' eggs of heading No 0407                                                                                                                                                                                                                                                                                                           |
| ex 0502            | Prepared pigs', hogs' or boars' bristles and hair                                                                                                                                                                                    | Cleaning, disinfecting, sorting and straightening of bristles and hair                                                                                                                                                                                                                                                                                                                    |
| ex 0506            | Bones and horn-cores unworked                                                                                                                                                                                                        | Manufacture in which all the materials of Chapter 2 used must already be originating                                                                                                                                                                                                                                                                                                      |

| (1)           | (2)                                                                                                                                                                                                 | (3)                                                                                                                                                                                                                                 |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0710 to 0713  | Edible vegetables, frozen or dried, provisionally preserved except for heading Nos ex 0710 and ex 0711                                                                                              | Manufacture in which all the vegetable materials used must already be originating                                                                                                                                                   |
| ex 0710       | Sweet corn (uncooked or cooked by steaming or boiling in water), frozen                                                                                                                             | Manufacture from fresh or chilled sweet corn                                                                                                                                                                                        |
| ex 0711       | Sweet corn, provisionally preserved                                                                                                                                                                 | Manufacture from fresh or chilled sweet corn                                                                                                                                                                                        |
| 0811          | <p>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:</p> <p>— Containing added sugar</p> <p>— Other</p> | <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex works price of the product</p> <p>Manufacture in which all the fruit or nuts used must already be originating</p> |
| 0812          | Fruit and nuts 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 | Manufacture in which all the fruit or nuts used must already be originating                                                                                                                                                         |
| 0813          | Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter                                                                                         | Manufacture in which all the fruit or nuts used must already be originating                                                                                                                                                         |
| 0814          | Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions                              | Manufacture in which all the fruit or nuts used must already be originating                                                                                                                                                         |
| ex Chapter 11 | Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No ex 1106                                                                                               | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must already be originating                                                                                              |
| ex 1106       | Flour and meal of the dried, shelled leguminous vegetables of heading No 0713                                                                                                                       | Drying and milling of leguminous vegetables of heading No 0708                                                                                                                                                                      |
| 1301          | Lac; natural gums, resins, gum-resins and balsams                                                                                                                                                   | Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex works price of the product                                                                                                    |

| (1)             | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                             | (3)                                                                                                                                                                                                                                                                     |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 1302         | Mucilages and thickeners derived from vegetable products, modified                                                                                                                                                                                                                                                                                                                                                                              | Manufacture from non-modified mucilages and thickeners                                                                                                                                                                                                                  |
| 1501            | <p>Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted:</p> <ul style="list-style-type: none"> <li>— Fats from bones or waste</li> <li>— Other</li> </ul>                                                                                                                                                                                                                                                | <p>Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506</p> <p>Manufacture from meat or edible offal of swine of heading Nos 0203 or 0206 or of meat and edible offal of poultry of heading No 0207</p> |
| 1502            | <p>Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted:</p> <ul style="list-style-type: none"> <li>— Fats from bones or waste</li> <li>— Other</li> </ul>                                                                                                                                                                                                                                      | <p>Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506</p> <p>Manufacture in which all the animal materials of Chapter 2 used must already be originating</p>                                    |
| 1504            | <p>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> <li>— Solid fractions of fish oils and fats and oils of marine mammals</li> <li>— Other</li> </ul>                                                                                                                                                                                 | <p>Manufacture from materials of any heading including other materials of heading No 1504</p> <p>Manufacture in which all the animal materials of Chapters 2 and 3 used must already be originating</p>                                                                 |
| ex 1505         | Refined lanolin                                                                                                                                                                                                                                                                                                                                                                                                                                 | Manufacture from crude wool grease of heading No 1505                                                                                                                                                                                                                   |
| 1506            | <p>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> <li>— Solid fractions</li> <li>— Other</li> </ul>                                                                                                                                                                                                                                                | <p>Manufacture from materials of any heading including other materials of heading No 1506</p> <p>Manufacture in which all the animal materials of Chapter 2 used must already be originating</p>                                                                        |
| ex 1507 to 1515 | <p>Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> <li>— Solid fractions, except for that of Jojoba oil</li> <li>— Other, except for: <ul style="list-style-type: none"> <li>— Lung oil; myrtle wax and Japan wax</li> <li>— Those for technical or industrial uses other than the manufacture of foodstuffs for human Consumption</li> </ul> </li> </ul> | <p>Manufacture from other materials of heading Nos 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used must already be originating</p>                                                                                                            |

| (1)     | (2)                                                                                                                                                                                                                                                                                                                                                                                                         | (3)                                                                                                                                                                                                                                                                                                              |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 1516 | Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared                                                                                                                                                                                                                                                                                       | Manufacture in which all the animal and vegetable materials used must already be originating                                                                                                                                                                                                                     |
| ex 1517 | Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515                                                                                                                                                                                                                                                                                                                                        | Manufacture in which all the vegetable materials used must already be originating                                                                                                                                                                                                                                |
| ex 1519 | Industrial fatty alcohols having the character of artificial waxes                                                                                                                                                                                                                                                                                                                                          | Manufacture from materials of any heading including fatty acids of heading No 1519                                                                                                                                                                                                                               |
| 1601    | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products                                                                                                                                                                                                                                                                                                      | Manufacture from animals of Chapter 1                                                                                                                                                                                                                                                                            |
| 1602    | Other prepared or preserved meat, meat offal or blood                                                                                                                                                                                                                                                                                                                                                       | Manufacture from animals of Chapter 1                                                                                                                                                                                                                                                                            |
| 1603    | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates                                                                                                                                                                                                                                                                                                                   | Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must already be originating                                                                                                                                                                  |
| 1604    | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs                                                                                                                                                                                                                                                                                                                           | Manufacture in which all the fish or fish eggs used must already be originating                                                                                                                                                                                                                                  |
| 1605    | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved                                                                                                                                                                                                                                                                                                                                | Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must already be originating                                                                                                                                                                                               |
| ex 1701 | Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured                                                                                                                                                                                                                                                                                                                        | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product                                                                                                                                                                                     |
| 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: <ul style="list-style-type: none"> <li>— Chemically pure maltose and fructose</li> <li>— Other sugars in solid form, flavoured or coloured</li> <li>— Other</li> </ul> | <p>Manufacture from materials of any heading including other materials of heading No 1702</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p> <p>Manufacture in which all the materials used must already be originating</p> |
| ex 1703 | Molasses resulting from the extraction or refining of sugar, flavoured or coloured                                                                                                                                                                                                                                                                                                                          | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product                                                                                                                                                                                     |
| 1704    | Sugar confectionery (including white chocolate), not containing cocoa                                                                                                                                                                                                                                                                                                                                       | Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex works price of the product                                                                                   |

| (1)  | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1806 | Chocolate and other food preparations containing cocoa                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 1901 | <p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>— Malt extract</li> <li>— Other</li> </ul> | <p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 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                                                                                                                                                                                                                                                                                              | Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must already be originating                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms                                                                                                                                                                                                                                                                                                                                                                                 | Manufacture from materials of any heading except potato starch of heading No 1108                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 1904 | <p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:</p> <ul style="list-style-type: none"> <li>— Not containing cocoa: <ul style="list-style-type: none"> <li>— Cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared</li> <li>— Other</li> </ul> </li> <li>— Containing cocoa</li> </ul>                                      | <p>Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of heading Nos 2001, 2004 and 2005 and uncooked, boiled or steamed sweet corn, frozen, of heading No 0710 may not be used</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the cereals and flour (except maize of the species <i>Zea mays</i> and durum wheat and their derivatives) used must be wholly obtained, and</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</li> </ul> <p>Manufacture from materials not classified in heading No 1806, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p> |
| 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                                                                                                                                                                                                                                                                                        | Manufacture from materials of any heading, except those of Chapter 11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

| (1)           | (2)                                                                                                                                                                                            | (3)                                                                                                                                                                                                                      |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2001          | Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid                                                                                       | Manufacture in which all the fruit, nuts or vegetables used must already be originating                                                                                                                                  |
| 2002          | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid                                                                                                                        | Manufacture in which all the tomatoes used must already be originating                                                                                                                                                   |
| 2003          | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid                                                                                                         | Manufacture in which all the mushrooms or truffles used must already be originating                                                                                                                                      |
| 2004 and 2005 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen                                                                                          | Manufacture in which all the vegetables used must already be originating                                                                                                                                                 |
| 2006          | Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)                                                                                         | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product                                                                                             |
| 2007          | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter                       | Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product                                                                                             |
| 2008          | Fruit, 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: |                                                                                                                                                                                                                          |
|               | — Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen                                                                                     | Manufacture in which all the fruit and nuts used must already be originating                                                                                                                                             |
|               | — Nuts, not containing added sugar or spirits                                                                                                                                                  | Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex works price of the product                                                   |
|               | — Other                                                                                                                                                                                        | Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product |
| ex 2009       | Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter                                             | Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product |
| ex 2101       | Roasted chicory and extracts, essences and concentrates thereof                                                                                                                                | Manufacture in which all the chicory used must already be originating                                                                                                                                                    |
| ex 2103       | — Sauces and preparations therefor; mixed condiments and mixed seasonings                                                                                                                      | Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used                                                   |
|               | — Prepared mustard                                                                                                                                                                             | Manufacture from mustard flour or meal                                                                                                                                                                                   |

| (1)                                        | (2)                                                                                                                                                                                                                                                                                                                                          | (3)                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 2104                                    | <p>— Soups and broths and preparations therefor</p> <p>— Homogenized composite food preparations</p>                                                                                                                                                                                                                                         | <p>Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 2002 to 2005</p> <p>The rule for the heading in which the product would be classified in bulk shall apply</p>                                                                                                               |
| ex 2106                                    | Sugar syrups, flavoured or coloured                                                                                                                                                                                                                                                                                                          | Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product                                                                                                                                                                                                     |
| 2201                                       | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow                                                                                                                                                                                 | Manufacture in which all the water used must already be originating                                                                                                                                                                                                                                                              |
| 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                                                                                                                           | Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating |
| ex 2204                                    | Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol                                                                                                                                                                                                                                                 | Manufacture from other grape must                                                                                                                                                                                                                                                                                                |
| 2205<br>ex 2207,<br>ex 2208 and<br>ex 2209 | <p>The following, containing grape materials:</p> <p>vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages; vinegar</p> | Manufacture from materials of any heading, except grapes or any material derived from grapes                                                                                                                                                                                                                                     |
| ex 2208                                    | Whiskies of an alcoholic strength by volume of less than 50 % vol.                                                                                                                                                                                                                                                                           | Manufacture in which the value of any cereal based spirits used does not exceed 15 % of the ex works price of the product                                                                                                                                                                                                        |
| ex 2303                                    | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight                                                                                                                                                                  | Manufacture in which all the maize used must already be originating                                                                                                                                                                                                                                                              |
| ex 2306                                    | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil                                                                                                                                                                                                                          | Manufacture in which all the olives used must already be originating                                                                                                                                                                                                                                                             |
| 2309                                       | Preparations of a kind used in animal feeding                                                                                                                                                                                                                                                                                                | Manufacture in which all the cereals, sugar or molasses, must or milk used must already be originating                                                                                                                                                                                                                           |
| 2402                                       | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes                                                                                                                                                                                                                                                            | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating                                                                                                                                                                                 |

| (1)                | (2)                                                                                                                                                                                                                                                                                                                                                               | (3)                                                                                                                                                                                                                                                          |
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| ex 2403            | Smoking tobacco                                                                                                                                                                                                                                                                                                                                                   | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating                                                                                                             |
| ex 2504            | Natural crystalline graphite, with enriched carbon content, purified and ground                                                                                                                                                                                                                                                                                   | Enriching of the carbon content, purifying and grinding of crude crystalline graphite                                                                                                                                                                        |
| ex 2515            | Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm                                                                                                                                                                                                                      | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm                                                                                                                                                             |
| ex 2516            | Granite porphyry, basalt, sandstone and other monumental and building stones, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm                                                                                                                                               | Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm                                                                                                                                                             |
| ex 2518            | Calcined dolomite                                                                                                                                                                                                                                                                                                                                                 | Calcination of dolomite not calcined                                                                                                                                                                                                                         |
| ex 2519            | Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia                                                                                                                                                                        | Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used                                                                                         |
| ex 2520            | Plasters specially prepared for dentistry                                                                                                                                                                                                                                                                                                                         | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                                                           |
| ex 2524            | Natural asbestos fibres                                                                                                                                                                                                                                                                                                                                           | Manufacture from asbestos concentrate                                                                                                                                                                                                                        |
| ex 2525            | Mica powder                                                                                                                                                                                                                                                                                                                                                       | Grinding of mica or mica waste                                                                                                                                                                                                                               |
| ex 2530            | Earth colours, calcined or powdered                                                                                                                                                                                                                                                                                                                               | Calcination or grinding of earth colours                                                                                                                                                                                                                     |
| ex 2707            | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | These are Annex VI products                                                                                                                                                                                                                                  |
| 2709<br>to<br>2715 | Mineral oils and products of their distillation; bituminous substances; mineral waxes                                                                                                                                                                                                                                                                             | These are Annex VI products                                                                                                                                                                                                                                  |
| ex Chapter 28      | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading Nos ex 2811 and ex 2833 for which the rules are set out below                                                                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| ex 2811            | Sulphur trioxide                                                                                                                                                                                                                                                                                                                                                  | Manufacture from sulphur dioxide                                                                                                                                                                                                                             |
| ex 2833            | Aluminium sulphate                                                                                                                                                                                                                                                                                                                                                | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                                                           |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (3)                                                                                                                                                                                                                                                          |
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| ex Chapter 29 | Organic chemicals, except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the position is set out below                                                                                                                                                                                                                                                                                                               | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| ex 2901       | Acyclic hydrocarbons for use as power or heating fuels                                                                                                                                                                                                                                                                                                                                                                                                   | These are Annex VI products                                                                                                                                                                                                                                  |
| ex 2902       | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels                                                                                                                                                                                                                                                                                                                                                | These are Annex VI products                                                                                                                                                                                                                                  |
| ex 2905       | Metal alcoholates of alcohols of this heading and of ethanol or glycerol                                                                                                                                                                                                                                                                                                                                                                                 | Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex works price of the product                              |
| 2915          | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                                                                                                                                                                                                      | Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20 % of the ex works price of the product                                                                                |
| ex 2932       | <p>— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p>                                                                                                                                                                                                                                  | <p>Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading</p>                                  |
| 2933          | Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts:                                                                                                                                                                                                                                                                                                                                                                 | Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20 % of the ex works price of the product                                                                                |
| 2934          | Other heterocyclic compounds                                                                                                                                                                                                                                                                                                                                                                                                                             | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| ex Chapter 30 | Pharmaceutical products, except for heading Nos 3002, 3003 and 3004, for which the rules are set out below                                                                                                                                                                                                                                                                                                                                               | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| 3002          | <p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <p>— Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</p> | <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p>                           |

| (1)                 | (2)                                                                                                                                                                                                                                                                                                                                                                                         | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3002<br>(cont'd)    | <p>— Other:</p> <p>— Human blood</p> <p>— Animal blood prepared for therapeutic or prophylactic uses</p> <p>— Blood fractions other than antisera, haemoglobin and serum globulin</p> <p>— Haemoglobin, blood globulin and serum globulin</p> <p>— Other</p>                                                                                                                                | <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> |
| 3003<br>and<br>3004 | Medicaments (excluding goods of heading Nos 3002, 3005 or 3006)                                                                                                                                                                                                                                                                                                                             | <p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product, and</p> <p>— the value of all the materials used does not exceed 50 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| ex Chapter 31       | Fertilizers except for heading No ex 3105 for which the rule is set out below                                                                                                                                                                                                                                                                                                               | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| ex 3105             | <p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <p>— Sodium nitrate</p> <p>— Calcium cyanamide</p> <p>— Potassium sulphate</p> <p>— Magnesium potassium sulphate</p> | <p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product, and</p> <p>— the value of all the materials used does not exceed 50 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                         | (3)                                                                                                                                                                                                                                                          |
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| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for heading Nos ex 3201 and 3205, for which the rules are set out below                                                                                                                   | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| ex 3201       | Tannins and their salts, ethers, esters and other derivatives                                                                                                                                                                                                                                                                                               | Manufacture from tanning extracts of vegetable origin                                                                                                                                                                                                        |
| 3205          | Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes (*)                                                                                                                                                                                                                                                                 | Manufacture from materials of any heading, except heading Nos 3202 and 3204 provided the value of any materials classified in heading No 3205 does not exceed 20 % of the ex works price of the product                                                      |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below                                                                                                                                                                                                                   | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| 3301          | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils                              | Manufacture from materials of any heading, including materials of a different 'group' (†) within this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex works price of the product              |
| ex Chapter 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; except for heading Nos ex 3403 and 3404, for which the position is set out below | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| ex 3403       | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight                                                                                                                                                                                                              | These are Annex VI products                                                                                                                                                                                                                                  |
| ex 3404       | Artificial waxes and prepared waxes:<br><br>— With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax                                                                                                                                                                                                    | These are Annex VI products                                                                                                                                                                                                                                  |

(\*) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified within another heading in Chapter 32.

(†) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

| (1)              | (2)                                                                                                                                                                                                                                                                 | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| 3404<br>(cont'd) | — Other                                                                                                                                                                                                                                                             | <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>— hydrogenated oils having the character of waxes of heading No 1516</li> <li>— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 1519</li> <li>— materials of heading No 3404.</li> </ul> <p>However, these materials may be used provided their value does not exceed 20 % of the ex works price of the product</p> |
| ex Chapter 35    | <p>Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 3505 and ex 3507 for which the rules are set out below</p>                                                                                                                    | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p>                                                                                                                                                                                                              |
| 3505             | <p>Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> <li>— Starch ethers and esters</li> <li>— Other</li> </ul> | <p>Manufacture from materials of any heading, including other materials of heading No 3505</p> <p>Manufacture from materials of any heading, except those of heading No 1108</p>                                                                                                                                                                                                                                                                                                 |
| ex 3507          | Prepared enzymes not elsewhere specified or included                                                                                                                                                                                                                | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                                                                                                                                                                                                                                                                               |
| Chapter 36       | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations                                                                                                                                                                      | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product                                                                                                                                                                                                                     |
| ex Chapter 37    | <p>Photographic or cinematographic goods; except for heading Nos 3701, 3702 and 3704 for which the rules are set out below</p>                                                                                                                                      | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p>                                                                                                                                                                                                              |
| 3701             | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs                                                           | Manufacture in which all the materials used are classified in a heading other than heading No 3702                                                                                                                                                                                                                                                                                                                                                                               |
| 3702             | Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed                                                                                                     | Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702                                                                                                                                                                                                                                                                                                                                                                   |
| 3704             | Photographic plates, film, paper, paperboard and textiles, exposed but not developed                                                                                                                                                                                | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704                                                                                                                                                                                                                                                                                                                                                                  |

| (1)                                                             | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | (3)                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| ex Chapter 38                                                   | Miscellaneous chemical products; except for heading Nos ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, 3808 to 3814, 3818 to 3820, 3822 and 3823 for which the rules are set out below:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product                                                                                                                                                                     |
| ex 3801                                                         | <ul style="list-style-type: none"> <li>— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes</li> <li>— Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p> <p>Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex works price of the product</p>                                                                                                                                                           |
| ex 3803                                                         | Refined tall oil                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Refining of crude tall oil                                                                                                                                                                                                                                                                                                                                                                                                       |
| ex 3805                                                         | Spirits of sulphate turpentine, purified                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Purification by distillation or refining of raw spirits of sulphate turpentine                                                                                                                                                                                                                                                                                                                                                   |
| ex 3806                                                         | Ester gums                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Manufacture from resin acids                                                                                                                                                                                                                                                                                                                                                                                                     |
| ex 3807                                                         | Wood pitch (wood tar pitch)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Distillation of wood tar                                                                                                                                                                                                                                                                                                                                                                                                         |
| 3808<br>to<br>3814<br>3818<br>to<br>3820<br>3822<br>and<br>3823 | <p>Miscellaneous chemical products:</p> <ul style="list-style-type: none"> <li>— Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No 3811</li> <li>— The following of heading No 3823: <ul style="list-style-type: none"> <li>— Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>— Naphthenic acids, their water insoluble salts and their esters</li> <li>— Sorbitol other than that of heading No 2905</li> <li>— Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>— Ion exchangers</li> <li>— Getters for vacuum tubes</li> <li>— Alkaline iron oxide for the purification of gas</li> <li>— Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>— Sulphonaphthenic acids, their water insoluble salts and their esters</li> <li>— Fusel oil and Dippel's oil</li> <li>— Mixtures of salts having different anions</li> <li>— Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> </ul> </li> <li>— Other</li> </ul> | <p>These are Annex VI products</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p> |

| (1)                       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| ex 3901<br>to<br>3915     | <p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No ex 3907 for which the rule is set out below:</p> <ul style="list-style-type: none"> <li>— Addition homopolymerization products</li> <li>— Other</li> </ul>                                                                                                                                                                                                                                                         | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product, and</li> <li>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product <sup>(1)</sup></li> </ul> <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex works price of the product <sup>(1)</sup></p>                                                                                                                                     |
| ex 3907                   | Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)                                                                                                                                                                                                                                                                                                                                                                                                                       | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex works price of the product                                                                                                                                                                                                                                                                                                                                                 |
| ex 3916<br>to<br>3921     | <p>Semi-manufactures and articles of plastics, except for headings Nos ex 3916, ex 3917 and ex 3920, for which the rules are set out below:</p> <ul style="list-style-type: none"> <li>— Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked</li> <li>— Other: <ul style="list-style-type: none"> <li>— Addition homopolymerization products</li> <li>— Other</li> </ul> </li> </ul> | <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product, and</li> <li>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product <sup>(1)</sup></li> </ul> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product <sup>(1)</sup></p> |
| ex 3916<br>and<br>ex 3917 | Profile shapes and tubes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product, and</li> <li>— the value of any materials classified in the same heading as the product does not exceed 20 % of the ex works price of the product</li> </ul>                                                                                                                                                                                                                                                                            |
| ex 3920                   | Ionomer sheet or film                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium                                                                                                                                                                                                                                                                                                                                                                                                                                                |

<sup>(1)</sup> In the case of products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

| (1)                      | (2)                                                                                                                                                                                                                                                                             | (3)                                                                                                                                                                    |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3922<br>to<br>3926       | Articles of plastic                                                                                                                                                                                                                                                             | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product                                                     |
| ex 4001                  | Laminated slabs of crepe rubber for shoes                                                                                                                                                                                                                                       | Lamination of sheets of natural rubber                                                                                                                                 |
| 4005                     | Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip                                                                                                                                                                                                 | Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex works price of the product                             |
| 4012                     | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber                                                                                                                                                       | Manufacture from materials of any heading, except those of heading Nos 4011 or 4012                                                                                    |
| ex 4017                  | Articles of hard rubber                                                                                                                                                                                                                                                         | Manufacture from hard rubber                                                                                                                                           |
| ex 4102                  | Raw skins of sheep or lambs, without wool on                                                                                                                                                                                                                                    | Removal of wool from sheep or lamb skins, with wool on                                                                                                                 |
| 4104<br>to<br>4107       | Leather, without hair or wool other than leather of heading No 4108 or 4109                                                                                                                                                                                                     | Retanning of pre-tanned leather<br>or<br>Manufacture in which all the materials used are classified in a heading other than that of the product                        |
| 4109                     | Patent leather and patent laminated leather; metallized leather                                                                                                                                                                                                                 | Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex works price of the product                                      |
| ex 4302                  | Tanned or dressed furskins, assembled:<br>— Plates, crosses and similar forms<br><br>— Other                                                                                                                                                                                    | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins<br><br>Manufacture from non-assembled, tanned or dressed furskins |
| 4303                     | Articles of apparel, clothing accessories and other articles of fur skin                                                                                                                                                                                                        | Manufacture from non-assembled, tanned or dressed furskins, of heading No 4302                                                                                         |
| ex 4403                  | Wood roughly squared                                                                                                                                                                                                                                                            | Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down                                                                         |
| ex 4407                  | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed                                                                                                                                                              | Planing, sanding or finger-jointing                                                                                                                                    |
| ex 4408                  | Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, sliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed                                                                          | Splicing, planing, sanding or finger-jointing                                                                                                                          |
| ex 4409                  | — Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed<br><br>— Beadings and mouldings | Sanding or finger-jointing<br><br>Beading or moulding                                                                                                                  |
| ex 4410<br>to<br>ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards                                                                                                                                                                                                     | Beading or moulding                                                                                                                                                    |

| (1)     | (2)                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                      |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 4415 | Packing cases, boxes, crates, drums and similar packings, of wood                                                                                                                                                | Manufacture from boards not cut to size                                                                                                                                                                                  |
| ex 4416 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood                                                                                                                                | Manufacture from riven staves, not further worked than sawn on the two principal surfaces                                                                                                                                |
| ex 4418 | — Builders' joinery and carpentry of wood<br><br>— Beadings and mouldings                                                                                                                                        | Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shales may be used<br><br>Beading or moulding                    |
| ex 4421 | Match splints; wooden pegs or pins for footwear                                                                                                                                                                  | Manufacture from wood of any heading except drawn wood of heading No 4409                                                                                                                                                |
| 4503    | Articles of natural cork                                                                                                                                                                                         | Manufacture from cork of heading No 4501                                                                                                                                                                                 |
| ex 4811 | Paper and paperboard, ruled, lined or squared only                                                                                                                                                               | Manufacture from paper-making materials of Chapter 47                                                                                                                                                                    |
| 4816    | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes                        | Manufacture from paper-making materials of Chapter 47                                                                                                                                                                    |
| 4817    | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product, and<br>— the value of all the materials used does not exceed 50 % of the ex works price of the product |
| ex 4818 | Toilet paper                                                                                                                                                                                                     | Manufacture from paper-making materials of Chapter 47                                                                                                                                                                    |
| ex 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres                                                                                    | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product, and<br>— the value of all the materials used does not exceed 50 % of the ex works price of the product |
| ex 4820 | Letter pads                                                                                                                                                                                                      | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                       |
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape                                                                                                                    | Manufacture from paper-making materials of Chapter 47                                                                                                                                                                    |
| 4909    | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings                                        | Manufacture from materials not classified within heading No 4909 or 4911                                                                                                                                                 |

| (1)                                                                    | (2)                                                                                                                                                                                                                                                 | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4910                                                                   | <p>Calendars of any kind, printed, including calendar blocks:</p> <ul style="list-style-type: none"> <li>— Calenders of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard</li> <li>— Other</li> </ul> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product, and</li> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li> </ul> <p>Manufacture from materials not classified within heading No 4909 or 4911</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| ex 5003                                                                | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed                                                                                                                                             | Carding or combing of silk waste                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>5501<br/>to<br/>5507</p> <p>ex Chapter 50<br/>to<br/>Chapter 55</p> | <p>Man-made staple fibres</p> <p>Yarn, monofilament and thread</p> <p>Woven fabrics:</p> <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>                                                           | <p>Manufacture from chemical materials or textile pulp</p> <p>Manufacture from (1):</p> <ul style="list-style-type: none"> <li>— raw silk, silk waste, carded or combed or otherwise processed for spinning,</li> <li>— other natural fibres, not carded, combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul> <p>Manufacture from single yarn (1)</p> <p>Manufacture from (1):</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product</p> |
| ex Chapter 56                                                          | Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below                                                           | <p>Manufacture from (1):</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

(1) For special conditions relating to products made of a mixture of textile materials, see Note 6.

| (1)  | (2)                                                                                                                                                                                                                                                | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5602 | <p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>— Needleloom felt</p> <p>— Other</p>                                                                                                                                     | <p>Manufacture from <sup>(1)</sup>:</p> <p>— natural fibres,</p> <p>— chemical materials or textile pulp</p> <p>However:</p> <p>— polypropylene filament of heading No 5402,</p> <p>— polypropylene fibres of heading No 5503 or 5506,</p> <p>or</p> <p>— polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex works price of the product</p> <p>Manufacture from <sup>(1)</sup>:</p> <p>— natural fibres,</p> <p>— man-made staple fibres made from casein, or</p> <p>— chemical materials or textile pulp</p> |
| 5604 | <p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <p>— Rubber thread and cord, textile covered</p> <p>— Other</p> | <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from <sup>(1)</sup>:</p> <p>— natural fibres not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>                                                                                                                                                                                                                                                                                                                                                                                               |
| 5605 | <p>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>                                               | <p>Manufacture from <sup>(1)</sup>:</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 5606 | <p>Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>                                       | <p>Manufacture from <sup>(1)</sup>:</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>                                                                                                                                                                                                                                                                                                                                                                                                                                 |

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Note 6.

| (1)           | (2)                                                                                                                                                                                                                                                                                  | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chapter 57    | <p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> <li>— Of needleloom felt</li> <li>— Of other felt</li> <li>— Other</li> </ul>                                                                                                                   | <p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres, or</li> <li>— chemical materials or textile pulp.</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>— polypropylene filament of heading No 5402,</li> <li>— polypropylene fibres of heading No 5503 or 5506, or</li> <li>— polypropylene filament tow of heading No 5501 of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex works price of the product</li> </ul> <p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul> <p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— synthetic or artificial filament yarn,</li> <li>— natural fibres, or</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning</li> </ul> |
| ex Chapter 58 | <p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for heading Nos 5805 and 5810; the rule for heading No 5810 is set out below:</p> <ul style="list-style-type: none"> <li>— Combined with rubber thread</li> <li>— Other</li> </ul> | <p>Manufacture from single yarn <sup>(1)</sup></p> <p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                                                                                          |
| 5810          | Embroidery in the piece, in strips or in motifs                                                                                                                                                                                                                                      | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified in a heading other than that of the product, and</li> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Note 6.

| (1)  | (2)                                                                                                                                                                                                                                           | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|      | <ul style="list-style-type: none"> <li>— Containing not more than 90 % by weight of textile materials</li> <li>— Other</li> </ul>                                                                                                             | <p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902                                                                                                                                  | Manufacture from yarn                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape                                                                                          | Manufacture from yarn (*)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 5905 | Textile wall coverings:                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|      | <ul style="list-style-type: none"> <li>— Impregnated, coated, covered or laminated with rubber, plastics or other materials</li> <li>— Other</li> </ul>                                                                                       | <p>Manufacture from yarn</p> <p>Manufacture from (*):</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product</p> |
| 5906 | <p>Rubberized textile fabrics, other than those of heading No 5902:</p> <ul style="list-style-type: none"> <li>— Knitted or crocheted fabrics</li> </ul>                                                                                      | <p>Manufacture from (*):</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                        |

(\*) For special conditions relating to products made of a mixture of textile materials, see Note 6.

| (1)                                                                    | (2)                                                                                                                                                                                                                                                                                                                    | (3)                                                                                                                                                                                                                                                                                                                                                     |
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| 5906<br>(cont'd)                                                       | <ul style="list-style-type: none"> <li>— Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</li> <li>— Other</li> </ul>                                                                                                                                           | <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>                                                                                                                                                                                                                                                                                 |
| 5907                                                                   | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like                                                                                                                                                                                       | Manufacture from yarn                                                                                                                                                                                                                                                                                                                                   |
| ex 5908                                                                | Incandescent gas mantles, impregnated                                                                                                                                                                                                                                                                                  | Manufacture from tubular knitted gas mantle fabric                                                                                                                                                                                                                                                                                                      |
| 5909<br>to<br>5911                                                     | <p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>— Polishing discs or rings other than of felt of heading No 5911</li> <li>— Other</li> </ul>                                                                                                                     | <p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p> <p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul> |
| Chapter 60                                                             | Knitted or crocheted fabrics                                                                                                                                                                                                                                                                                           | <p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>                                                                                                |
| Chapter 61                                                             | <p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> <li>— Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form</li> <li>— Other</li> </ul> | <p>Manufacture from yarn <sup>(2)</sup></p> <p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul>                                                    |
| ex Chapter 62                                                          | Articles of apparel and clothing accessories, not knitted or crocheted, except for heading Nos ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, ex 6211, 6213, 6214, ex 6216 and ex 6217 for which the rules are set out below                                                                                             | Manufacture from yarn <sup>(2)</sup>                                                                                                                                                                                                                                                                                                                    |
| ex 6202<br>ex 6204<br>ex 6206<br>ex 6209,<br>ex 6211<br>and<br>ex 6217 | Women's, girls' and babies' clothing and 'other made-up clothing accessories', embroidered                                                                                                                                                                                                                             | <p>Manufacture from yarn <sup>(2)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product <sup>(1)</sup></p>                                                                                                                         |

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Note 6.

<sup>(2)</sup> See Note 7.

| (1)                                  | (2)                                                                                                                                                                                   | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| ex 6210<br>ex 6216<br>and<br>ex 6217 | Fire-resistant equipment of fabric covered with foil of aluminized polyester                                                                                                          | Manufacture from yarn <sup>(1)</sup><br>or<br>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex works price of the product <sup>(1)</sup>                                                                                                                                                                                                                                                     |
| 6213<br>and<br>6214                  | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:<br><br>— Embroidered<br><br><br><br>— Other                                                                  | Manufacture from unbleached single yarn <sup>(1)</sup> <sup>(2)</sup><br>or<br>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product <sup>(1)</sup><br><br>Manufacture from unbleached single yarn <sup>(1)</sup> <sup>(2)</sup>                                                                                                                             |
| ex 6217                              | Interlinings for collars and cuffs, cut out                                                                                                                                           | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product, and<br>— the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                   |
| 6301<br>to<br>6304                   | Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles:<br><br>— Of felt, of non-wovens<br><br><br><br>— Other:<br>— Embroidered<br><br><br><br>— Other | Manufacture from <sup>(2)</sup> :<br>— natural fibres, or<br>— chemical materials or textile pulp<br><br>Manufacture from unbleached single yarn <sup>(1)</sup> <sup>(1)</sup><br>or<br>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product<br><br>Manufacture from unbleached single yarn <sup>(1)</sup> <sup>(1)</sup> |
| 6305                                 | Sacks and bags, of a kind used for the packing of goods                                                                                                                               | Manufacture from <sup>(2)</sup> :<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp                                                                                                                                                                                                                                                                    |

<sup>(1)</sup> See Note 7.<sup>(2)</sup> For special conditions relating to products made of a mixture of textile materials, see Note 6.<sup>(3)</sup> For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly of pieces of knitted or crocheted fabric (cut out or knitted directly to shape) see Note 7.

| (1)          | (2)                                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                                           |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6306         | Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods:<br>— Of non-wovens<br><br>— Other                                                                                             | Manufacture from <sup>(1)</sup> :<br>— natural fibres, or<br>— chemical materials or textile pulp<br>Manufacture from unbleached single yarn                                                                                                  |
| ex 6307      | Other made-up articles, including dress patterns                                                                                                                                                                                 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                            |
| 6308         | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale           | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex works price of the set |
| 6401 to 6405 | Footwear                                                                                                                                                                                                                         | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406                                                                                               |
| 6503         | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed                                                                                               | Manufacture from yarn or textile fibres <sup>(2)</sup>                                                                                                                                                                                        |
| 6505         | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres <sup>(2)</sup>                                                                                                                                                                                        |
| 6601         | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)                                                                                                                          | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                                            |
| ex 6803      | Articles of slate or of agglomerated slate                                                                                                                                                                                       | Manufacture from worked slate                                                                                                                                                                                                                 |
| ex 6812      | Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate                                                                                                                 | Manufacture from materials of any heading                                                                                                                                                                                                     |
| ex 6814      | Articles of mica; including agglomerated or reconstituted mica on a support of paper, paperboard or other materials                                                                                                              | Manufacture from worked mica (including agglomerated or reconstituted mica)                                                                                                                                                                   |
| 7006         | Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials                                                                       | Manufacture from materials of heading No 7001                                                                                                                                                                                                 |
| 7007         | Safety glass, consisting of toughened (tempered) or laminated glass                                                                                                                                                              | Manufacture from materials of heading No 7001                                                                                                                                                                                                 |
| 7008         | Multiple-walled insulating units of glass                                                                                                                                                                                        | Manufacture from materials of heading No 7001                                                                                                                                                                                                 |

<sup>(1)</sup> For special conditions relating to products made of a mixture of textile materials, see Note 6.

<sup>(2)</sup> See Note 7.

| (1)                                  | (2)                                                                                                                                                                                                                 | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| 7009                                 | Glass mirrors, whether or not framed, including rear-view mirrors                                                                                                                                                   | Manufacture from materials of heading No 7001                                                                                                                                                                                                                                                                                                                                                                                                          |
| 7010                                 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture in which all the materials used are classified within a heading other than that of the product<br>or<br>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex works price of the product                                                                                                                                                                                                          |
| 7013                                 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)                                                                     | Manufacture in which all the materials used are classified within a heading other than that of the product<br>and<br>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex works price of the product<br>or<br>Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex works price of the product |
| ex 7019                              | Articles (other than yarn) of glass fibres                                                                                                                                                                          | Manufacture from:<br>— uncoloured slivers, rovings, yarn or chopped strands, or<br>— glass wool                                                                                                                                                                                                                                                                                                                                                        |
| ex 7102<br>ex 7103<br>and<br>ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed)                                                                                                                                       | Manufacture from unworked precious or semi-precious stones                                                                                                                                                                                                                                                                                                                                                                                             |
| 7106<br>7108<br>and<br>7110          | Precious metals:<br>— Unwrought<br><br>— Semi-manufactured or in powder form (All)                                                                                                                                  | Manufacture from materials not classified in heading No 7106, 7108 or 7110<br>or<br>Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110<br>or<br>Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals<br>Manufacture from unwrought precious metals                                                                                                           |
| ex 7107<br>ex 7109<br>and<br>ex 7111 | Metals clad with precious metals, semi-manufactured                                                                                                                                                                 | Manufacture from metals clad with precious metals, unwrought                                                                                                                                                                                                                                                                                                                                                                                           |
| 7116                                 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)                                                                                                      | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                                                                                                                                                                                                                                                     |
| 7117                                 | Imitation jewellery                                                                                                                                                                                                 | Manufacture in which all the materials used are classified within a heading other than that of the product<br>or<br>Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                                                              |

| (1)                           | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                         | (3)                                                                                                                                                                                        |
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| 7207                          | Semi-finished products of iron or non-alloy steel                                                                                                                                                                                                                                                                                                                                                                                           | Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205                                                                                                                    |
| 7208<br>to<br>7216            | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel                                                                                                                                                                                                                                                                                                                                                 | Manufacture from ingots or other primary forms of heading No 7206                                                                                                                          |
| 7217                          | Wire of iron or non-alloy steel                                                                                                                                                                                                                                                                                                                                                                                                             | Manufacture from semi-finished materials of heading No 7207                                                                                                                                |
| ex 7218<br>7219<br>to<br>7222 | Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel                                                                                                                                                                                                                                                                                                                                 | Manufacture from ingots or other primary forms of heading No 7218                                                                                                                          |
| 7223                          | Wire of stainless steel                                                                                                                                                                                                                                                                                                                                                                                                                     | Manufacture from semi-finished materials of heading No 7218                                                                                                                                |
| ex 7224<br>7225<br>to<br>7227 | Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel                                                                                                                                                                                                                                                                                                                               | Manufacture from ingots or other primary forms of heading No 7224                                                                                                                          |
| 7228                          | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel                                                                                                                                                                                                                                                                                        | Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224                                                                                                            |
| 7229                          | Wire of other alloy steel                                                                                                                                                                                                                                                                                                                                                                                                                   | Manufacture from semi-finished materials of heading No 7224                                                                                                                                |
| ex 7301                       | Sheet piling                                                                                                                                                                                                                                                                                                                                                                                                                                | Manufacture from materials of heading No 7206                                                                                                                                              |
| 7302                          | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails                                                                        | Manufacture from materials of heading No 7206                                                                                                                                              |
| 7304<br>7305<br>and<br>7306   | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel                                                                                                                                                                                                                                                                                                                                                                   | Manufacture from materials of heading No 7206, 7207, 7218 or 7224                                                                                                                          |
| 7308                          | Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used |
| ex 7315                       | Skid-chains                                                                                                                                                                                                                                                                                                                                                                                                                                 | Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex works price of the product                                                      |
| ex 7322                       | Radiators for central heating, not electrically heated                                                                                                                                                                                                                                                                                                                                                                                      | Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5 % of the ex works price of the product                                                       |

| (1)           | (2)                                                                                                                                                                                        | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex Chapter 74 | Copper and articles thereof, except for heading Nos 7401 to 7405; the rule for heading No ex 7403 is set out below                                                                         | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product, and</li> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li> </ul>                                                                                                                                                                                   |
| ex 7403       | Copper alloys, unwrought                                                                                                                                                                   | Manufacture from refined copper, unwrought, or waste and scrap                                                                                                                                                                                                                                                                                                                                                                                                  |
| ex Chapter 75 | Nickel and articles thereof, except for heading Nos 7501 to 7503;                                                                                                                          | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product, and</li> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li> </ul>                                                                                                                                                                                   |
| ex Chapter 76 | Aluminium and articles thereof, except for heading Nos 7601, 7602 and ex 7616; the rules for heading Nos 7601 and ex 7616 are set out below                                                | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product, and</li> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li> </ul>                                                                                                                                                                                   |
| 7601          | Unwrought aluminium                                                                                                                                                                        | Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium                                                                                                                                                                                                                                                                                                                                                       |
| ex 7616       | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and</li> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li> </ul> |
| ex Chapter 78 | Lead and articles thereof, except for heading Nos 7801 and 7802; the rule for heading No 7801 is set out below                                                                             | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product, and</li> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li> </ul>                                                                                                                                                                                   |
| 7801          | Unwrought lead: <ul style="list-style-type: none"> <li>— Refined lead</li> <li>— Other</li> </ul>                                                                                          | Manufacture from 'bullion' or 'work' lead<br><br>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used                                                                                                                                                                                                                                            |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                  | (3)                                                                                                                                                                                                                                                                              |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex Chapter 79 | Zinc and articles thereof, except for heading Nos 7901 and 7902; the rule for heading No 7901 is set out below                                                                                                                                                                                                       | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified in a heading other than that of the product, and</li> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li> </ul> |
| 7901          | Unwrought zinc                                                                                                                                                                                                                                                                                                       | <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used</p>                                                                                                       |
| ex Chapter 80 | Tin and articles thereof, except for heading Nos 8001, 8002 and 8007; the rule for heading No 8001 is set out below                                                                                                                                                                                                  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified in a heading other than that of the product, and</li> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li> </ul> |
| 8001          | Unwrought tin                                                                                                                                                                                                                                                                                                        | <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used</p>                                                                                                       |
| ex Chapter 81 | Other base metals, wrought; articles thereof                                                                                                                                                                                                                                                                         | <p>Manufacture in which the value of all the materials classified in the same heading as the products used does not exceed 50 % of the ex works price of the product</p>                                                                                                         |
| 8206          | Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale                                                                                                                                                                                                                                 | <p>Manufacture in which all the materials used are classified in a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex works price of the set</p>       |
| 8207          | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified in a heading other than that of the product, and</li> <li>— the value of all the materials used does not exceed 40 % of the ex works price of the product</li> </ul> |
| 8208          | Knives and cutting blades, for machines or for mechanical appliances                                                                                                                                                                                                                                                 | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified in a heading other than that of the product, and</li> <li>— the value of all the materials used does not exceed 40 % of the ex works price of the product</li> </ul> |

| (1)              | (2)                                                                                                                                                                                                                                                                                                                                                                                           | (3)                                                                                                                                                                                                                                                                                                                                                                   |
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| ex 8211          | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208                                                                                                                                                                                                                                                                                  | Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used                                                                                                                                                                                                   |
| 8214             | Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)                                                                                                                                                                                            | Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used                                                                                                                                                                                                                    |
| 8215             | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware                                                                                                                                                                                                                                                                       | Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used                                                                                                                                                                                                                    |
| ex 8306          | Statuettes and other ornaments, of base metal                                                                                                                                                                                                                                                                                                                                                 | Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex works price of the product                                                                                                                    |
| ex Chapter 84    | <p>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>8403, ex 8404, 8406 to 8409, 8412, 8415, 8418, ex 8419, 8420, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8484 and 8485</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product</li> </ul> |
| 8403 and ex 8404 | Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers                                                                                                                                                                                                                                                                                 | Manufacture in which all the materials used are classified in a heading other than heading No 8403 or 8404. However, materials which are classified in heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 5 % of the ex works price of the product                                                                             |
| 8406             | Steam turbines and other vapour turbines                                                                                                                                                                                                                                                                                                                                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                    |
| 8407             | Spark-ignition reciprocating or rotary internal combustion piston engines                                                                                                                                                                                                                                                                                                                     | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                    |
| 8408             | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)                                                                                                                                                                                                                                                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                    |
| 8409             | Parts suitable for use solely or principally with the engines of heading No 8407 or 8408                                                                                                                                                                                                                                                                                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                    |
| 8412             | Other engines and motors                                                                                                                                                                                                                                                                                                                                                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                    |
| 8415             | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated                                                                                                                                                                                                | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                    |

| (1)                | (2)                                                                                                                                                         | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| 8418               | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other heat pumps other than air conditioning machines of heading No 8415 | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                       |
| ex 8419            | Machines for the wood, paper pulp and paper board industries                                                                                                | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product</li> </ul>                                                                                                                                                            |
| 8420               | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor                                                               | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product</li> </ul>                                                                                                                                                            |
| 8425<br>to<br>8428 | Lifting, handling, loading or unloading machinery                                                                                                           | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified in heading No 8431 are only used up to a value of 5 % of the ex works price of the product</li> </ul>                                                                                                                                                                                 |
| 8429               | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:    | <p>— Road rollers</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <p>— Other</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 5 % of the ex works price of the product</li> </ul> |

| (1)                | (2)                                                                                                                                                                                                                                                                                                                                         | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| 8430               | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers                                                                                                                                   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the value of the materials classified within heading No 8431 are only used up to value of 5 % of the ex works price of the product</li> </ul>                                                                                          |
| ex 8431            | Parts for road rollers                                                                                                                                                                                                                                                                                                                      | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                 |
| 8439               | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard                                                                                                                                                                                                                                     | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product</li> </ul>                                                                                    |
| 8441               | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds                                                                                                                                                                                                                                      | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product</li> </ul>                                                                                    |
| 8444<br>to<br>8447 | Machines of these headings for use in the textile industry                                                                                                                                                                                                                                                                                  | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                 |
| ex 8448            | Auxiliary machinery for use with machines for heading Nos 8444 and 8445                                                                                                                                                                                                                                                                     | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                 |
| 8452               | <p>Sewing machines, other than book sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> <li>— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</li> </ul> | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where the value of all of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and</li> <li>— the thread tension, crochet and zigzag mechanisms used are already originating</li> </ul> |
| — Other            |                                                                                                                                                                                                                                                                                                                                             | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                 |
| 8456<br>to<br>8466 | Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466                                                                                                                                                                                                                                                      | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                 |

| (1)                | (2)                                                                                                                                                                                                                                                                                                                                                                                            | (3)                                                                                                                                                                                                                                                                                                                        |
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| 8469<br>to<br>8472 | Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)                                                                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                         |
| 8480               | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics                                                                                                                                                                                                                     | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                                                                                                                         |
| 8484               | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings                                                                                                                                                    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                         |
| 8485               | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter                                                                                                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                         |
| ex Chapter 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; except for those falling within the following headings or parts of headings for which the rules are set out below:<br><br>8501, 8502, ex 8518, 8519 to 8529, 8535 to 8537, 8542, 8544 to 8546 and 8548 | Manufacture:<br><br>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and<br><br>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product          |
| 8501               | Electric motors and generators (excluding generating sets)                                                                                                                                                                                                                                                                                                                                     | Manufacture:<br><br>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and<br><br>— where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 5 % of the ex works price of the product                          |
| 8502               | Electric generating sets and rotary converters                                                                                                                                                                                                                                                                                                                                                 | Manufacture:<br><br>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and<br><br>— where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 5 % of the ex works price of the product |
| ex 8518            | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets                                                                                                                                                                                                                                  | Manufacture:<br><br>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,<br><br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used                                                               |

| (1)  | (2)                                                                                                                                                                                          | (3)                                                                                                                                                                                                                                                                                                                                                   |
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| 8519 | Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device                                                | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                      |
| 8520 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device                                                                         | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                      |
| 8521 | Video recording or reproducing apparatus                                                                                                                                                     | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                      |
| 8522 | Parts and accessories of apparatus of heading Nos 8519 to 8521                                                                                                                               | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                    |
| 8523 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37                                                                     | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                    |
| 8524 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: |                                                                                                                                                                                                                                                                                                                                                       |
|      | — Matrices and masters for the production of records                                                                                                                                         | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                    |
|      | — Other                                                                                                                                                                                      | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 5 % of the ex works price of the product</li> </ul> |

| (1)           | (2)                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                                                                                                                                                   |
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| 8525          | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                      |
| 8526          | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus                                                                                                                             | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                      |
| 8527          | Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock                          | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                      |
| 8528          | Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus          | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                      |
| 8529          | Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528                                                                                                                      | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>                                                                                                                                                                                                                             |
|               | <ul style="list-style-type: none"> <li>— Suitable for use solely or principally with video recording or reproducing apparatus</li> <li>— Other</li> </ul>                                                        | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                      |
| 8535 and 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits                                                                                     | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex works price of the product</li> </ul> |

| (1)          | (2)                                                                                                                                                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                                                                                                                                                                            |
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| 8537         | Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No 8517 | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex works price of the product</li> </ul>                          |
| 8542         | Electronic integrated circuits and microassemblies                                                                                                                                                                                                                                                                                               | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 5 % of the ex works price of the product</li> </ul> |
| 8544         | Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors                                    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                             |
| 8545         | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes                                                                                                                                                                   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                             |
| 8546         | Electrical insulators of any material                                                                                                                                                                                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                             |
| 8548         | Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter                                                                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                             |
| 8601 to 8607 | Railway or tramway locomotives, rolling-stock and parts thereof                                                                                                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                             |
| 8608         | Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing                                                                            | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product</li> </ul>          |

| (1)           | (2)                                                                                                                                                                                                                                                                           | (3)                                                                                                                                                                                                                                                                                                                                                                   |
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| 8609          | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                    |
| ex Chapter 87 | <p>Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>8709 to 8711, ex 8712, 8715 and 8716</p>                 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                    |
| 8709          | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product</li> </ul> |
| 8710          | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles                                                                                                                                                         | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product</li> </ul> |
| 8711          | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars                                                                                                                                                                | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                  |
| ex 8712       | Bicycles without ball bearings                                                                                                                                                                                                                                                | Manufacture from materials not classified within heading No 8714                                                                                                                                                                                                                                                                                                      |
| 8715          | Baby carriages and parts thereof                                                                                                                                                                                                                                              | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product</li> </ul> |
| 8716          | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof                                                                                                                                                                                         | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product</li> </ul> |

| (1)             | (2)                                                                                                                                                                                                                                                                                                             | (3)                                                                                                                                                                           |
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| 8803            | Parts of goods of heading No 8801 or 8802                                                                                                                                                                                                                                                                       | Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % of the ex works price of the product                                          |
| 8804            | Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto:                                                                                                                                                                                                              |                                                                                                                                                                               |
|                 | — Rotochutes                                                                                                                                                                                                                                                                                                    | Manufacture from materials of any heading including other materials of heading No 8804                                                                                        |
|                 | — Other                                                                                                                                                                                                                                                                                                         | Manufacture in which the value of all the materials of heading No 8804 used does not exceed 5 % of the ex works price of the product                                          |
| 8805            | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles                                                                                                                                                                                                 | Manufacture in which the value of all the materials of heading No 8805 used does not exceed 5 % of the ex works price of the product                                          |
| Chapter 89      | Ships, boats and floating structures                                                                                                                                                                                                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used                 |
| ex - Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below:                                        | Manufacture:                                                                                                                                                                  |
|                 | 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9017, ex 9018, 9024 to 9033                                                                                                                                                                                                                    | — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and                                                                 |
|                 |                                                                                                                                                                                                                                                                                                                 | — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product      |
| 9001            | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                            |
| 9002            | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked                                                                                                                   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                            |
| 9004            | Spectacles, goggles and the like, corrective, protective or other                                                                                                                                                                                                                                               | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                            |
| ex 9005         | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor                                                                                                                                                                  | Manufacture:                                                                                                                                                                  |
|                 |                                                                                                                                                                                                                                                                                                                 | — in which the value of all the materials used does not exceed 40 % of the ex works price of the product,                                                                     |
|                 |                                                                                                                                                                                                                                                                                                                 | — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and |
|                 |                                                                                                                                                                                                                                                                                                                 | — where the value of all the non-originating materials used does not exceed the value of the originating materials used                                                       |

| (1)     | (2)                                                                                                                                                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs                                                                                                                                                                                                   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> |
| 9007    | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus                                                                                                                                                                                                                                    | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> |
| 9011    | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection                                                                                                                                                                                                                                      | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> |
| ex 9014 | Other navigational instruments and appliances                                                                                                                                                                                                                                                                                                    | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                                                               |
| 9015    | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders                                                                                                                                                        | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                                                               |
| 9016    | Balances of a sensitivity of 5 cg or better, with or without weights                                                                                                                                                                                                                                                                             | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                                                               |
| 9017    | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                                                               |

| (1)     | (2)                                                                                                                                                                                                                                                                                                                                                                                                      | (3)                                                                                                                                                                                                                                                                                                                                                                                |
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| ex 9018 | Dentists' chairs incorporating dental appliances or dentists' spittoons                                                                                                                                                                                                                                                                                                                                  | Manufacture from materials of any heading, including other materials of heading No 9018                                                                                                                                                                                                                                                                                            |
| 9024    | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)                                                                                                                                                                                                               | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                                 |
| 9025    | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments                                                                                                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                                 |
| 9026    | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032                                                                                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                                 |
| 9027    | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                                 |
| 9028    | Gas, liquid or electricity supply or production meters, including calibrating meters therefor:<br>— Parts and accessories<br><br>— Other                                                                                                                                                                                                                                                                 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product<br><br>Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 9029    | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes                                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                                 |
| 9030    | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations                                                                                                                          | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                                 |
| 9031    | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors                                                                                                                                                                                                                                                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                                 |
| 9032    | Automatic regulating or controlling instruments and apparatus                                                                                                                                                                                                                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                                 |

| (1)           | (2)                                                                                                                                                                                                             | (3)                                                                                                                                                                                                                                                                                                                                                                   |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9033          | Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90                                                                    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                    |
| ex Chapter 91 | Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below:<br>9105, 9109 to 9113                                                        | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                    |
| 9105          | Other clocks                                                                                                                                                                                                    | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                  |
| 9109          | Clock movements, complete and assembled                                                                                                                                                                         | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                  |
| 9110          | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements                                              | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 5 % of the ex works price of the product</li> </ul>                 |
| 9111          | Watch cases and parts thereof                                                                                                                                                                                   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product</li> </ul> |
| 9112          | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof                                                                                                                      | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product</li> </ul> |
| 9113          | <p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> <li>— Of base metal, whether or not plated, or clad with precious metal</li> <li>— Other</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p>                                                                                                                   |

| (1)                 | (2)                                                                                                                                                                                                                                                                               | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chapter 92          | Musical instruments; parts and accessories of such articles                                                                                                                                                                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product                                                                                                                                                                                                                                                                                                                             |
| Chapter 93          | Arms and ammunition; parts and accessories thereof                                                                                                                                                                                                                                | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                                                                                                                                                                                                                                             |
| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less                                                                                                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product<br>or<br>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:<br>— its value does not exceed 25 % of the ex works price of the product, and<br>— all the other materials used are already originating and are classified within a heading other than heading No 9401 or 9403 |
| 9405                | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                                                                                                                                                                                                                                             |
| 9406                | Prefabricated buildings                                                                                                                                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                                                                                                                                                                                                                                             |
| 9503                | Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds                                                                                                                                                                   | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product, and<br>— provided the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                                                                                                                              |
| ex 9506             | Finished golf club heads                                                                                                                                                                                                                                                          | Manufacture from roughly shaped blocks                                                                                                                                                                                                                                                                                                                                                                                                         |
| 9507                | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No 9208 or 9705) and similar hunting or shooting requisites                                                                | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 5 % of the ex works price of the product                                                                                                                                                                                    |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials                                                                                                                                                                                                                        | Manufacture from 'worked' carving materials of the same heading                                                                                                                                                                                                                                                                                                                                                                                |
| ex 9603             | Brooms and brushes, (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops                                                                            | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product                                                                                                                                                                                                                                                                                                                             |
| 9605                | Travel sets for personal toilet, sewing or shoe or clothes cleaning                                                                                                                                                                                                               | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex works price of the set                                                                                                                                                                                                 |

| (1)     | (2)                                                                                                                                                                                                                                                                                                                       | (3)                                                                                                                                                                                                                                                                                                           |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9606    | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks                                                                                                                                                                                                  | Manufacture in which: <ul style="list-style-type: none"><li>— all the materials used are classified within a heading other than that of the product, and</li><li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li></ul>                                    |
| 9608    | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib points may be used and the other materials classified within the same heading may also be used provided their value does not exceed 5 % of the ex works price of the product |
| 9612    | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes                                                                                                                                       | Manufacture in which <ul style="list-style-type: none"><li>— all the materials used are classified within a heading other than that of the product, and</li><li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li></ul>                                     |
| ex 9614 | Smoking pipes or pipe bowls                                                                                                                                                                                                                                                                                               | Manufacture from roughly shaped blocks                                                                                                                                                                                                                                                                        |

*ANNEX III***MOVEMENT CERTIFICATES EUR.1**

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The competent authorities of the Member States of the Community and of the CSFR may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.



MOVEMENT CERTIFICATE

|                                                                                                                                                                                                             |  |                                                                                                                                                                                                                       |                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| 1. Exporter (Name, full address, country)                                                                                                                                                                   |  | EUR.1      No A    000.000                                                                                                                                                                                            |                                                            |
|                                                                                                                                                                                                             |  | See notes overleaf before completing this form                                                                                                                                                                        |                                                            |
|                                                                                                                                                                                                             |  | 2. Certificate used in preferential trade between<br><br>.....<br><div>and</div><br>.....<br>(Insert appropriate countries, groups of countries or territories)                                                       |                                                            |
| 3. Consignee (Name, full address, country) (Optional)                                                                                                                                                       |  | 4. Country, group of countries or territory in which the products are considered as originating                                                                                                                       | 5. Country, group of countries or territory of destination |
|                                                                                                                                                                                                             |  | 7. Remarks                                                                                                                                                                                                            |                                                            |
| 6. Transport details (Optional)                                                                                                                                                                             |  |                                                                                                                                                                                                                       |                                                            |
| 8. Item number; Makes and numbers; Number and kind of packages (''); Description of goods                                                                                                                   |  | 9. Gross weight (kg) or other measure (litres, m³, etc.)                                                                                                                                                              | 10. Invoices (Optional)                                    |
| 11. CUSTOMS ENDORSEMENT<br>Declaration certified<br>Export document (*)<br>Form ..... No .....<br>Customs office .....<br>Issuing country or territory .....<br>.....<br>Date .....<br>.....<br>(Signature) |  | 12. DECLARATION BY THE EXPORTER<br>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.<br><br>Place and date .....<br><br>.....<br>(Signature) |                                                            |

(\*) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

(\*) Complete only where the regulations of the exporting country or territory require.

|                                                                                 |                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>13. REQUEST FOR VERIFICATION, to:</b>                                        | <b>14. RESULT OF VERIFICATION,</b>                                                                                                                                                                                                                                                                              |
| Verification of the authenticity and accuracy of this certificate is requested. | Verification carried out shows that this certificate ('')<br><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.<br><br><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended). |
| .....<br>(Place and date)                                                       | .....<br>(Place and date)                                                                                                                                                                                                                                                                                       |
| Stamp                                                                           | Stamp                                                                                                                                                                                                                                                                                                           |
| .....<br>(Signature)                                                            | .....<br>(Signature)                                                                                                                                                                                                                                                                                            |
|                                                                                 | (') Insert X in the appropriate box.                                                                                                                                                                                                                                                                            |

**NOTES**

- 1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
- 2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
- 3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

## APPLICATION FOR A MOVEMENT CERTIFICATE

|                                                                                                  |                                                                                                                                                                                                 |                                                                   |  |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|--|
| <b>1. Exporter</b> (Name, full address, country)                                                 | <b>EUR.1</b> <b>No A</b> 000.000                                                                                                                                                                |                                                                   |  |
|                                                                                                  | See notes overleaf before completing this form                                                                                                                                                  |                                                                   |  |
| <b>3. Consignee</b> (Name, full address, country) (Optional)                                     | <b>2. Application for a certificate to be used in preferential trade between</b><br><br>.....<br><br>and<br><br>.....<br><br>(Insert appropriate countries, groups of countries or territories) |                                                                   |  |
|                                                                                                  | <b>4. Country, group of countries or territory in which the products are considered as originating</b>                                                                                          | <b>5. Country, group of countries or territory of destination</b> |  |
| <b>6. Transport details</b> (Optional)                                                           | <b>7. Remarks</b>                                                                                                                                                                               |                                                                   |  |
| <b>8. Item number; Makes and numbers; Number and kind of packages (''); Description of goods</b> | <b>9. Gross weight (kg) or other measure (litres, m³, etc.)</b>                                                                                                                                 | <b>10. Invoices</b> (Optional)                                    |  |

**DECLARATION BY THE EXPORTER**

I, the undersigned, exporter of the goods described overleaf,

**DECLARE** that the goods meet the conditions required for the issue of the attached certificate;

**SPECIFY** as follows the circumstances which have enabled these goods to meet the above conditions:

.....

.....

.....

.....

**SUBMIT** the following supporting documents (1):

.....

.....

.....

.....

**UNDERTAKE** to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

**REQUEST** the issue of the attached certificate for these goods.

.....  
(Place and date)

.....  
(Signature)

\_\_\_\_\_  
(1) For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

*ANNEX IV***FORM EUR.2**

1. Form EUR.2 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Forms shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each Form EUR.2 shall measure 210 × 297 mm; a maximum tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 64 g/m<sup>2</sup>.
3. The competent authorities of the Member States of the Community and of the CSFR may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.



(RECTO)  
Before completing this form read carefully the instructions on the other side.

|                                                        |  |                                                                                                                                                                                                                                                                                                                        |                              |
|--------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| FORM <b>EUR.2</b> No                                   |  | 1 Form used in preferential trade<br>between (¹) ..... and .....                                                                                                                                                                                                                                                       |                              |
| 2 Exporter (Name, full address, country)               |  | 3 Declaration by exporter<br><br>I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1. |                              |
| 4 Consignee (Name, full address, country)              |  |                                                                                                                                                                                                                                                                                                                        |                              |
| 5 Place and date                                       |  |                                                                                                                                                                                                                                                                                                                        |                              |
| 6 Signature of exporter                                |  |                                                                                                                                                                                                                                                                                                                        |                              |
| 7 Remarks (²)                                          |  | 8 Country of origin (³)                                                                                                                                                                                                                                                                                                | 9 Country of destination (⁴) |
|                                                        |  |                                                                                                                                                                                                                                                                                                                        | 10 Gross weight (kg)         |
|                                                        |  |                                                                                                                                                                                                                                                                                                                        |                              |
| 11 Marks; Numbers of consignment; Description of goods |  | 12 Authority in the exporting country (⁴)<br>responsible for verification of the declaration by the exporter                                                                                                                                                                                                           |                              |

(1) Insert the countries, groups of countries or territories concerned.  
(2) Refer to any verification already carried out by the appropriate authorities.  
(3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating.  
(4) The term 'country' means country, group of countries or territory of destination.

(VERSO)

|                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>13</div> <div><b>Request for verification</b></div> <div>The verification of the declaration by the exporter on the front of this form is requested (*)</div> <div><div>..... 19.....</div><div>(Place and date)</div><div>Stamp</div><div>.....</div><div>(Signature)</div></div> | <div>14</div> <div><b>Result of verification</b></div> <div>Verification carried out shows that (')</div> <div><div><input type="checkbox"/> the statements and particulars given in this form are accurate</div><div><input type="checkbox"/> this form does not meet the requirements as to accuracy and authenticity (see remarks appended)</div></div> <div><div>..... 19.....</div><div>(Place and date)</div><div>Stamp</div><div>.....</div><div>(Signature)</div><div>.....</div><div>(1) Insert X in the appropriate box.</div></div> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

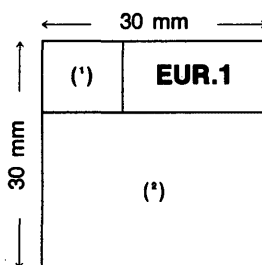
(\*) Subsequent verifications of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

**Instructions for the completion of form EUR.2**

1. A form EUR.2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR.2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

*ANNEX V*

Specimen impression of the stamp mentioned in Article 15 (3) (b)



(<sup>1</sup>) Initials or coat of arms of the exporting State.

(<sup>2</sup>) Such information as is necessary for the identification of the approved exporter.

## ANNEX VI

LIST OF PRODUCTS REFERRED TO IN ARTICLE 34 WHICH ARE TEMPORARILY  
EXCLUDED FROM THE SCOPE OF THIS PROTOCOL

| HS heading No | Description of product                                                                                                                                                                                                                                                                                                                                            |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 2707       | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels |
| 2709 to 2715  | Mineral oils and products of their distillation; bituminous substances; mineral waxes                                                                                                                                                                                                                                                                             |
| ex 2901       | Acyclic hydrocarbons for use as power or heating fuels                                                                                                                                                                                                                                                                                                            |
| ex 2902       | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels                                                                                                                                                                                                                                                         |
| ex 3403       | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight                                                                                                                                                                                                                    |
| ex 3404       | Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax                                                                                                                                                                                                                    |
| ex 3811       | Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals                                                                                                                                                                                                                                                       |

## PROTOCOL 5

### to the Interim Agreement ('the Agreement')

#### CHAPTER I

#### Specific provisions relating to trade between Spain and the CSFR

##### Article 1

The provisions of the Agreement relating to trade in Title I shall be amended as follows in order to take account of the measures and undertakings listed in the Act of Accession of the Kingdom of Spain to the European Communities (hereinafter called 'the Act of Accession').

##### Article 2

Under the Act of Accession Spain shall not grant to products originating in the CSFR more favourable treatment than it provides for imports originating or in free circulation in other Member States.

##### Article 3

1. Customs duties on imports applicable by the Kingdom of Spain to industrial products originating in the CSFR and referred to in Article 3 of the Agreement and in Protocols 1 and 2 and to the non-agricultural components of products included in Protocol 3 shall be abolished according to the procedure and timetables set forth in this Article.

2. Tariff dismantling shall start from the duties actually charged by the Kingdom of Spain in its trade with third countries on 1 January 1985 in accordance with the following timetable:

- from the entry into force of the Agreement the difference between those duties and the duties applied by the Community of Ten on that date shall be reduced to 10 %.
- on 1 January 1993 duties shall be aligned on those applied by the Community of Ten.

##### Article 4

1. Duties applied by the Kingdom of Spain to agricultural products as defined in Article 12 of the Agreement originating in the CSFR and listed in Annex XI and XIII of the Agreement shall be progressively aligned with those applied by the Community of Ten in accordance with the procedure and timetables set out in Articles 75 (2) and 75 (3) of the Act of Accession.

2. Levies applied by the Kingdom of Spain to agricultural products referred to in Article 14 (2) of the Agreement originating in the CSFR and listed in Annex XI, and to the agricultural component of products referred to in Protocol 3 originating in the CSFR, will be the levies applied each year by the Community of Ten adjusted by the accession compensatory amounts as set out in the Act of Accession.

##### Article 5

The implementation by Spain of the undertakings covered by Article 3 (4) of the Agreement shall take place at the time set for the remaining Member States always provided that the CSFR has been removed from the scope of Regulations (EEC) No 1765/82 and (EEC) No 3420/83 on import arrangements for products originating in State-trading countries.

##### Article 6

Quantitative restrictions may be applied to imports into Spain of products originating in the CSFR:

- (a) until 31 December 1992 in respect of the products listed in Annex A;
- (b) until 31 December 1995 in respect of the products listed in Annex B.

##### Article 7

Application of the provisions of this Protocol shall be without prejudice to Council Regulation (EEC) No 1911/91 of 26 June 1991 on the application of the provisions of Community law to the Canary Islands or Council Decision 91/314/EEC of 26 June 1991 setting up a programme of options specific to the remote and insular nature of the Canary Islands (Poseican).

#### CHAPTER II

#### Specific provisions relating to trade between Portugal and the CSFR

##### Article 8

The provisions of the Agreement relating to trade in Title I shall be amended as follows in order to take account of the measures and undertakings listed in the Act of Accession.

*Article 9*

Under the Act of Accession Portugal shall not grant the CSFR more favourable treatment than is provided for imports originating in other Member States.

*Article 10*

1. The duties applicable by the Portuguese Republic to industrial products originating in the CSFR and referred to in Article 3 of the Agreement and in Protocols 1 and 2 and to the non-agricultural components of products included in Protocol 3 shall be phased out according to the procedure and timetables set forth in this Article.

2. In respect of industrial products other than those included in Annexes II and III to the Agreement tariff dismantling shall take as its basic starting point the duties actually applied by the Portuguese Republic in its trade with the Community of Ten on 1 January 1985:

- from the entry into force of the Agreement provided that this does not occur before 1 January 1992, duties shall be reduced to 15 % of the basic duty,
- on 1 January 1993 duties shall be aligned on those applied by the Community of Ten.

However, for products referred to in Annex XXXI of the Act of Accession tariff dismantling shall be carried out according to the same timetable and start from the duties actually applied by the Portuguese Republic in its trade with third countries on 1 January 1985.

3. For products included in Annex II to the Agreement tariff dismantling shall start from the duties actually charged by the Portuguese Republic in its trade with third countries on 1 January 1985 in accordance with the following timetable:

- from the entry into force of the Agreement the difference between those duties and the duties applied by the Community of Ten on that date shall be reduced to 15 %,
- on 1 January 1993 duties shall be aligned on those applied by the Community of Ten.

4. For products included in Annex III of the Agreement, and within the limits set by the Community tariff quotas referred to in Article 3 (3) of the Agreement, reductions in duties shall be carried out in accordance with the procedure and timetables set out in paragraph 2 of this Article.

Beyond the limits set by Community tariff quotas the rules laid down in paragraph 3 of this Article shall apply.

*Article 11*

1. The duties applied by the Portuguese Republic to agricultural products as defined in Article 12 of the Agreement originating in Poland and listed in Annexes XI and XIII of the Agreement shall be progressively aligned with those applied by the Community of Ten in accordance with the procedure and timetables set out below in this Article.

2. For agricultural products other than those referred to in paragraph 3 of this Article the Portuguese Republic shall reduce its tariffs from those actually applied by it in its trade with third countries on 1 January 1985. Each year the difference between those tariffs and those applied by the Community of Ten shall be reduced in accordance with the following timetable:

- from the entry into force of the Agreement the difference shall be reduced to 36,3 % of the original difference,
- on 1 January 1993 the difference shall be reduced to 27,2 % of the original difference,
- on 1 January 1994 the difference shall be reduced to 18,1 % of the original difference,
- on 1 January 1995 the difference shall be reduced to 9 % of the original difference,
- from 1 January 1996 the Portuguese Republic shall apply the same duties as the Community of Ten.

3. The Portuguese Republic shall apply a duty to the agricultural products referred to in Regulations (EEC) No 136/66, (EEC) No 804/68, (EEC) No 805/68, (EEC) No 1035/72, (EEC) No 2727/75, (EEC) No 2759/75, (EEC) No 2771/75 and (EEC) No 2777/75, which reduces the difference between the duty actually applied and the preferential duty in accordance with the following timetable:

- on 1 January 1992 the difference shall be reduced 66,6 % of the initial difference,
- on 1 January 1993 the difference shall be reduced to 49,9 % of the initial difference,
- on 1 January 1994 the difference shall be reduced to 33,2 % of the initial difference,
- on 1 January 1995 the difference shall be reduced to 16,5 % of the initial difference.

Portugal shall apply preferential rates in full from 1 January 1996.

*Article 12*

The implementation by Portugal of the undertakings covered by Article 3 (4) of the European Agreement shall take place at the time set for the remaining Member States always provided that the CSFR has been removed from the scope of Regulations (EEC) No 1765/82 and (EEC) No 3420/83 on import arrangements for products originating in State-trading countries.

*Article 13*

Quantitative restrictions may be applied to imports into Portugal of products originating in the CSFR:

- (a) until 31 December 1992 in respect of the products listed in Annex C;
- (b) until 31 December 1995 in respect of the products in Annex D.

## ANNEXES A and B

| CN code       | Note             | Timetable for liberalization | CN code       | Note              | Timetable for liberalization |
|---------------|------------------|------------------------------|---------------|-------------------|------------------------------|
| ex 0102 90 10 | ( <sup>1</sup> ) | 31. 12. 1995                 | 0303 78 10    |                   | 31. 12. 1992                 |
| ex 0102 90 31 | ( <sup>1</sup> ) | 31. 12. 1995                 | 0303 79 83    |                   | 31. 12. 1992                 |
| ex 0102 90 33 | ( <sup>1</sup> ) | 31. 12. 1995                 |               |                   |                              |
| ex 0102 90 35 | ( <sup>1</sup> ) | 31. 12. 1995                 | ex 0304 10 31 | ( <sup>5</sup> )  | 31. 12. 1992                 |
| ex 0102 90 37 | ( <sup>1</sup> ) | 31. 12. 1995                 | ex 0304 10 98 | ( <sup>6</sup> )  | 31. 12. 1992                 |
|               |                  |                              | 0304 20 57    |                   | 31. 12. 1992                 |
| 0103 91 10    |                  | 31. 12. 1995                 | 0304 90 47    |                   | 31. 12. 1992                 |
| 0103 92 11    |                  | 31. 12. 1995                 |               |                   |                              |
| 0103 92 19    |                  | 31. 12. 1995                 | ex 0305 62 00 | ( <sup>7</sup> )  | 31. 12. 1992                 |
|               |                  |                              | ex 0305 69 10 | ( <sup>7</sup> )  | 31. 12. 1992                 |
| 0201          |                  | 31. 12. 1995                 | ex 0306 24 90 | ( <sup>7</sup> )  | 31. 12. 1992                 |
|               |                  |                              | ex 0307 91 00 | ( <sup>8</sup> )  | 31. 12. 1992                 |
| 0203 11 10    |                  | 31. 12. 1995                 |               |                   |                              |
| 0203 12 11    |                  | 31. 12. 1995                 | 0401          |                   | 31. 12. 1995                 |
| 0203 12 19    |                  | 31. 12. 1995                 |               |                   |                              |
| 0203 19 11    |                  | 31. 12. 1995                 | 0403 10 22    |                   | 31. 12. 1995                 |
| 0203 19 13    |                  | 31. 12. 1995                 | 0403 10 24    |                   | 31. 12. 1995                 |
| 0203 19 15    |                  | 31. 12. 1995                 | 0403 10 26    |                   | 31. 12. 1995                 |
| 0203 19 55    |                  | 31. 12. 1995                 | ex 0403 90 51 | ( <sup>9</sup> )  | 31. 12. 1995                 |
| 0203 19 59    |                  | 31. 12. 1995                 | ex 0403 90 53 | ( <sup>9</sup> )  | 31. 12. 1995                 |
| 0203 21 10    |                  | 31. 12. 1995                 | ex 0403 90 59 | ( <sup>9</sup> )  | 31. 12. 1995                 |
| 0203 22 11    |                  | 31. 12. 1995                 |               |                   |                              |
| 0203 22 19    |                  | 31. 12. 1995                 | 0404 10 91    |                   | 31. 12. 1995                 |
| 0203 29 11    |                  | 31. 12. 1995                 | 0404 90 11    |                   | 31. 12. 1995                 |
| 0203 29 13    |                  | 31. 12. 1995                 | 0404 90 13    |                   | 31. 12. 1995                 |
| 0203 29 15    |                  | 31. 12. 1995                 | 0404 90 19    |                   | 31. 12. 1995                 |
| 0203 29 55    |                  | 31. 12. 1995                 | 0404 90 31    |                   | 31. 12. 1995                 |
| 0203 29 59    |                  | 31. 12. 1995                 | 0404 90 33    |                   | 31. 12. 1995                 |
|               |                  |                              | 0404 90 39    |                   | 31. 12. 1995                 |
| 0206 30 21    |                  | 31. 12. 1995                 |               |                   |                              |
| 0206 30 31    |                  | 31. 12. 1995                 | 0405          |                   | 31. 12. 1995                 |
| 0206 41 91    |                  | 31. 12. 1995                 |               |                   |                              |
| 0206 49 91    |                  | 31. 12. 1995                 | ex 0406       | ( <sup>10</sup> ) | 31. 12. 1995                 |
|               |                  |                              | ex 1001 90 99 | ( <sup>11</sup> ) | 31. 12. 1995                 |
| 0208 10 10    |                  | 31. 12. 1995                 | ex 1004 00 90 | ( <sup>12</sup> ) | 31. 12. 1995                 |
|               |                  |                              |               |                   |                              |
| 0209 00 11    |                  | 31. 12. 1995                 | 1101          |                   | 31. 12. 1995                 |
| 0209 00 19    |                  | 31. 12. 1995                 |               |                   |                              |
| 0209 00 30    |                  | 31. 12. 1995                 | 1103 11 10    |                   | 31. 12. 1995                 |
|               |                  |                              | 1103 11 90    |                   | 31. 12. 1995                 |
| 0210 11 11    |                  | 31. 12. 1995                 | 1103 12 00    |                   | 31. 12. 1995                 |
| 0210 11 19    |                  | 31. 12. 1995                 | 1103 13 10    |                   | 31. 12. 1995                 |
| 0210 11 31    |                  | 31. 12. 1995                 | 1103 13 90    |                   | 31. 12. 1995                 |
| 0210 11 39    |                  | 31. 12. 1995                 | 1103 14 00    |                   | 31. 12. 1995                 |
| 0210 12 11    |                  | 31. 12. 1995                 | 1103 19 10    |                   | 31. 12. 1995                 |
| 0210 12 19    |                  | 31. 12. 1995                 | 1103 19 30    |                   | 31. 12. 1995                 |
| 0210 19 10    |                  | 31. 12. 1995                 | 1103 19 90    |                   | 31. 12. 1995                 |
| 0210 19 20    |                  | 31. 12. 1995                 |               |                   |                              |
| 0210 19 30    |                  | 31. 12. 1995                 | 1104 11 10    |                   | 31. 12. 1995                 |
| 0210 19 40    |                  | 31. 12. 1995                 | 1104 12 10    |                   | 31. 12. 1995                 |
| 0210 19 51    |                  | 31. 12. 1995                 | ex 1104 19 10 | ( <sup>13</sup> ) | 31. 12. 1995                 |
| 0210 19 59    |                  | 31. 12. 1995                 | ex 1104 19 30 | ( <sup>13</sup> ) | 31. 12. 1995                 |
| 0210 19 60    |                  | 31. 12. 1995                 | ex 1104 19 50 | ( <sup>13</sup> ) | 31. 12. 1995                 |
| 0210 19 70    |                  | 31. 12. 1995                 | ex 1104 19 99 | ( <sup>13</sup> ) | 31. 12. 1995                 |
| 0210 19 81    |                  | 31. 12. 1995                 | 1104 21 10    |                   | 31. 12. 1995                 |
| 0210 19 89    |                  | 31. 12. 1995                 | 1104 21 30    |                   | 31. 12. 1995                 |
| 0210 90 31    |                  | 31. 12. 1995                 | 1104 21 50    |                   | 31. 12. 1995                 |
| 0210 90 39    |                  | 31. 12. 1995                 | 1104 21 90    |                   | 31. 12. 1995                 |
| ex 0210 90 90 | ( <sup>2</sup> ) | 31. 12. 1995                 | 1104 22 10    |                   | 31. 12. 1995                 |
|               |                  |                              | 1104 22 30    |                   | 31. 12. 1995                 |
| 0302 50 10    |                  | 31. 12. 1992                 | 1104 22 50    |                   | 31. 12. 1995                 |
| ex 0302 50 90 | ( <sup>1</sup> ) | 31. 12. 1992                 | 1104 22 90    |                   | 31. 12. 1995                 |
| 0302 69 35    |                  | 31. 12. 1992                 | 1104 23 10    |                   | 31. 12. 1995                 |
| 0302 69 55    |                  | 31. 12. 1992                 | 1104 23 30    |                   | 31. 12. 1995                 |
| 0302 69 65    |                  | 31. 12. 1992                 |               |                   |                              |
| 0302 69 85    |                  | 31. 12. 1992                 |               |                   |                              |
| ex 0302 69 98 | ( <sup>4</sup> ) | 31. 12. 1992                 |               |                   |                              |

| CN code       | Note              | Timetable for liberalization | CN code       | Note              | Timetable for liberalization |
|---------------|-------------------|------------------------------|---------------|-------------------|------------------------------|
| 1104 23 90    |                   | 31. 12. 1995                 | ex 1902 20 30 | ( <sup>17</sup> ) | 31. 12. 1995                 |
| 1104 29 11    |                   | 31. 12. 1995                 |               |                   |                              |
| 1104 29 15    |                   | 31. 12. 1995                 | 2009 60 11    |                   | 31. 12. 1995                 |
| 1104 29 19    |                   | 31. 12. 1995                 | 2009 60 19    |                   | 31. 12. 1995                 |
| 1104 29 31    |                   | 31. 12. 1995                 | 2009 60 51    |                   | 31. 12. 1995                 |
| 1104 29 35    |                   | 31. 12. 1995                 | 2009 60 59    |                   | 31. 12. 1995                 |
| 1104 29 39    |                   | 31. 12. 1995                 | 2009 60 71    |                   | 31. 12. 1995                 |
| 1104 29 91    |                   | 31. 12. 1995                 | 2009 60 79    |                   | 31. 12. 1995                 |
| 1104 29 95    |                   | 31. 12. 1995                 | 2009 60 90    |                   | 31. 12. 1995                 |
| 1104 29 99    |                   | 31. 12. 1995                 |               |                   |                              |
| 1104 30 10    |                   | 31. 12. 1995                 | ex 2204 10 11 | ( <sup>18</sup> ) | 31. 12. 1995                 |
| 1104 30 90    |                   | 31. 12. 1995                 | ex 2204 10 19 | ( <sup>18</sup> ) | 31. 12. 1995                 |
|               |                   |                              | ex 2204 10 90 | ( <sup>18</sup> ) | 31. 12. 1995                 |
| 1108 11 00    |                   | 31. 12. 1995                 | ex 2204 21 10 | ( <sup>18</sup> ) | 31. 12. 1995                 |
| 1109          |                   | 31. 12. 1995                 | 2204 21 25    |                   | 31. 12. 1995                 |
|               |                   |                              | 2204 21 29    |                   | 31. 12. 1995                 |
| 1501 00 11    |                   | 31. 12. 1995                 | 2204 21 35    |                   | 31. 12. 1995                 |
| 1501 00 19    |                   | 31. 12. 1995                 | 2204 21 39    |                   | 31. 12. 1995                 |
| ex 1501 00 90 | ( <sup>14</sup> ) | 31. 12. 1995                 | ex 2204 21 49 | ( <sup>18</sup> ) | 31. 12. 1995                 |
|               |                   |                              | ex 2204 21 59 | ( <sup>18</sup> ) | 31. 12. 1995                 |
| ex 1601       | ( <sup>15</sup> ) | 31. 12. 1995                 | ex 2204 21 90 | ( <sup>18</sup> ) | 31. 12. 1995                 |
|               |                   |                              | ex 2204 29 10 | ( <sup>18</sup> ) | 31. 12. 1995                 |
| ex 1602 10 00 | ( <sup>15</sup> ) | 31. 12. 1995                 | 2204 29 25    |                   | 31. 12. 1995                 |
| ex 1602 20 90 | ( <sup>15</sup> ) | 31. 12. 1995                 | 2204 29 29    |                   | 31. 12. 1995                 |
| 1602 41 10    |                   | 31. 12. 1995                 | 2204 29 35    |                   | 31. 12. 1995                 |
| 1602 42 10    |                   | 31. 12. 1995                 | 2204 29 39    |                   | 31. 12. 1995                 |
| 1602 49 11    |                   | 31. 12. 1995                 | ex 2204 29 49 | ( <sup>18</sup> ) | 31. 12. 1995                 |
| 1602 49 13    |                   | 31. 12. 1995                 | ex 2204 29 59 | ( <sup>18</sup> ) | 31. 12. 1995                 |
| 1602 49 15    |                   | 31. 12. 1995                 | ex 2204 29 90 | ( <sup>18</sup> ) | 31. 12. 1995                 |
| 1602 49 19    |                   | 31. 12. 1995                 | 2204 30 10    |                   | 31. 12. 1995                 |
| 1602 49 30    |                   | 31. 12. 1995                 | 2204 30 91    |                   | 31. 12. 1995                 |
| 1602 49 50    |                   | 31. 12. 1995                 | 2204 30 99    |                   | 31. 12. 1995                 |
| ex 1602 90 10 | ( <sup>16</sup> ) | 31. 12. 1995                 |               |                   |                              |
| 1602 90 51    |                   | 31. 12. 1995                 |               |                   |                              |

*Note:* The restriction applying to tariff heading 0803 with regard to the Member States of the European Economic Community and countries eligible for preferences are transnational, operating until a market organization is established for bananas. These products should therefore be included in this Protocol.

**Explanatory notes regarding the partial restrictions which Spain will maintain until the end of the transnational period**

- (<sup>1</sup>) Excluding animals for bullfights.
  - (<sup>2</sup>) Domestic swine only.
  - (<sup>3</sup>) Excluding *Gadus macrocephalus*.
  - (<sup>4</sup>) Horse mackerel only (*Trachurus trachurus*).
  - (<sup>5</sup>) Of *Gadus morhua* and *Gadus ogac* only, fresh or chilled.
  - (<sup>6</sup>) Cod (*Gadus morhua*, *Boreagadus saida*, *Gadus ogac*), hake (*Merluccius spp.*), horse mackerel (*Trachurus trachurus*) and anchovies (*Engraulis spp.*) only, fresh or chilled.
  - (<sup>7</sup>) Live spider crabs only.
  - (<sup>8</sup>) Clams (*Venus gallina*) only, fresh or chilled.
  - (<sup>9</sup>) Not preserved or concentrated or packed, destined for human consumption only.
  - (<sup>10</sup>) Excluding requesón, Emmental, Gruyère, blue cheese, Parmigiano Reggiano and Grana Padano.
  - (<sup>11</sup>) Common bread-making wheat only.
  - (<sup>12</sup>) Tipped oats only.
  - (<sup>13</sup>) Crushed grain only.
  - (<sup>14</sup>) Excluding fat from bird bones or residues.
  - (<sup>15</sup>) Only those containing meat or edible offal of domestic swine.
  - (<sup>16</sup>) Only those containing pig blood.
  - (<sup>17</sup>) Only:
    - sausage made of meat, edible offal or blood of domestic swine,
    - any preparation or preserved product containing meat or edible offal of domestic swine.
  - (<sup>18</sup>) Excluding quality wines PSR.
-

## ANNEX C

- ex 8536 50 000 — Manual switches of materials other than ceramics or glass, of a weight no greater than 2 kg
- ex 8536 20 100 — Automatic switches and automatic circuit breakers, of a weight no greater than 3 kg  
ex 8536 20 900  
ex 8536 50 000
- ex 8536 10 100 — Fuses  
ex 8536 10 500  
ex 8536 10 900
- ex 8533 21 000 — Resistors of ceramics or glass, of a weight no greater than 2 kg  
ex 8533 29 000
- ex 8536 61 100 — Other apparatus of ceramics or glass, of a weight no greater than 2 kg  
ex 8536 61 900  
ex 8536 69 000  
ex 8536 90 010  
ex 8536 90 800
- ex 8533 10 000 — Resistors and potentiometers of materials other than ceramics or glass, of a weight no greater than 2 kg  
ex 8533 21 000  
ex 8533 29 000  
ex 8533 31 000  
ex 8533 39 000  
ex 8533 40 100  
ex 8533 40 900
- ex 8534 00 110 — Printed circuits, of a weight no greater than 2 kg  
ex 8534 00 190  
ex 8534 00 900
- ex 8536 50 000 — Starters of materials other than ceramics or glass of a weight no greater than 3 kg
- ex 8536 61 100 — Lamp holders, plugs and sockets, of materials other than ceramics or glass, of a weight no greater than 2 kg  
ex 8536 61 900  
ex 8536 69 000
- ex 8536 90 190 — Connections and contact elements for non-coaxial wire and cables, of materials other than ceramics or glass, of a weight no greater than 2 kg
- ex 8536 90 010 — Other apparatus of materials other than ceramics or glass, of a weight no greater than 2 kg, other than switches, automatic circuit breakers, contacts and fuses  
ex 8536 90 800
-

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*ANNEX D*

|            |            |
|------------|------------|
| 0103 10 00 | 2204 21 10 |
| 0103 91 10 | 2204 21 21 |
| 0103 92 11 | 2204 21 23 |
| 0103 92 19 | 2204 21 25 |
|            | 2204 21 29 |
|            | 2204 21 31 |
| 0701 10 00 | 2204 21 33 |
| 0701 90 10 | 2204 21 35 |
|            | 2204 29 19 |
|            | 2204 29 21 |
| 0701 90 59 | 2204 29 23 |
|            | 2204 29 25 |
|            | 2204 29 29 |
| 0803 00 10 | 2204 29 31 |
| 0803 00 90 | 2204 29 33 |
|            | 2204 29 35 |
| 0804 30 00 | 2204 29 39 |

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**PROTOCOL 6****on mutual assistance in customs matters***Article 1***Definitions**

For the purposes of this Protocol:

- (a) 'customs legislation' shall mean provisions applicable in the territories of the Contracting Parties governing the import, export, transit of goods and their placing under any other customs procedure, including measures of prohibition, restriction and control adopted by the said Parties;
- (b) 'customs duties' shall mean all duties, taxes, fees or any other charges which are levied and collected in the territories of the Contracting Parties, in application of customs legislation, but not including fees and charges which are limited in amount to the approximate costs of services rendered;
- (c) 'applicant authority' shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which makes a request for assistance in customs matters;
- (d) 'requested authority' shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which receives a request for assistance in customs matters;
- (e) 'contravention' shall mean any violation of the customs legislation as well as any attempted violation of such legislation.

*Article 2***Scope**

1. The Contracting Parties shall assist each other, in the manner and under the conditions laid down in this Protocol, in ensuring that customs legislation is correctly applied, in particular by the prevention, detection and investigation of contraventions of this legislation.

2. Assistance in customs matters, as provided for in this Protocol, applies to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of the judicial authority, unless those authorities so agree.

*Article 3***Assistance on request**

1. At the request of the applicant authority, the requested authority shall furnish it with all relevant information to enable it to ensure that customs legislation is correctly applied, including information regarding operations noted or planned which contravene or would contravene such legislation.

2. At the request of the applicant authority, the requested authority shall inform it whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant authority, the requested authority shall take the necessary steps to ensure that a surveillance is kept on:

- (a) natural or legal persons of whom there are reasonable grounds for believing that they are contravening or have contravened customs legislation;
- (b) movement of goods notified as possibly giving rise to substantial contraventions of customs legislation;
- (c) means of transport for which there are reasonable grounds for believing that they have been, are or may be used in the contravening of customs legislation.

*Article 4***Spontaneous assistance**

The Contracting Parties shall within their competences provide each other with assistance if they consider that to be necessary for the correct application of customs legislation, particularly when they obtain information pertaining to:

- operations which have contravened, contravene or would contravene such legislation and which may be of interest to other Contracting Parties;
- new means or methods employed in realizing such operations;

- goods known to be subject to substantial contravention of customs legislation on import, export, transit or any other customs procedure.

#### *Article 5*

##### **Delivery/Notification**

At the request of the applicant authority, the requested authority shall in accordance with its legislation take all necessary measures in order:

- to deliver all documents, and
- to notify all decisions

falling within the scope of this Protocol to an addressee, residing or established in its territory. In such a case Article 6 (3) is applicable.

#### *Article 6*

##### **Form and substance of requests for assistance**

1. Requests pursuant to this Protocol shall be made in writing. Documents necessary for the execution of such requests shall accompany the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 of this Article shall include the following information:
  - (a) the applicant authority making the request;
  - (b) the measure requested;
  - (c) the object of and the reason for the request;
  - (d) the laws, rules, and other legal elements involved;
  - (e) indications as exact and comprehensive as possible on the natural or legal persons being the target of the investigations;
  - (f) a summary of the relevant facts, except in cases provided for in Article 5.
3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to such authority.
4. If a request does not meet the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures may, however, take place.

#### *Article 7*

##### **Execution of requests**

1. In order to comply with a request for assistance, the requested authority or, when the latter cannot act on its own, the administrative department to which the request has been addressed by this authority, shall proceed, within its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Contracting Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out.
2. Requests for assistance will be executed in accordance with the laws, rules, and other legal instruments of the requested Contracting Party.
3. Duly authorized officials of a Contracting Party may, with the agreement of the other Contracting Party involved and within the conditions laid down by the latter, obtain from the offices of the requested authority or other authority for which the requested authority is responsible, information relating to the contravention of customs legislation which the applicant authority needs for the purposes of this Protocol.
4. Officials of a Contracting Party may, with the agreement of the other Contracting Party, be present at enquiries carried out in the latter's territory.

#### *Article 8*

##### **Form in which information is to be communicated**

1. The requested authority shall communicate results of enquiries to the applicant authority in the form of documents, certified copies of documents, reports and the like.
2. The documents provided for in paragraph 1 may be replaced by computerized information produced in any form for the same purpose.

#### *Article 9*

##### **Exceptions to the obligation to provide assistance**

1. The Contracting Parties may refuse to give assistance as provided for in this Protocol, where to do so would:

(a) be likely to prejudice sovereignty, public policy (l'ordre public), security or other essential interests; or

(b) involve currency or tax regulations other than regulations concerning customs duties; or

(c) violate an industrial, commercial or professional secret.

2. Where the applicant authority asks for assistance which it would itself be unable to provide if so asked, it shall draw attention to that fact in its request. It shall then be left to the requested authority to decide how to respond to such a request.

3. If assistance is withheld or denied, the decision and the reasons therefor must be notified to the applicant authority without delay.

#### *Article 10*

##### **Obligation to observe confidentiality**

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended under the relevant laws applicable in the Contracting Party which received it and the corresponding provisions applying to the Community authorities.

2. Nominative data shall not be transmitted whenever there are reasonable grounds to believe that the transfer or the use made of the data transmitted would be contrary to the basic legal principles of one of the Parties, and, in particular, if the person concerned would suffer undue disadvantages. Upon request, the receiving Party shall inform the furnishing Party of the use made of the information supplied and of the results achieved.

3. Nominative data may only be transmitted to customs authorities and, in the case of need for prosecution purposes, to public prosecution and judicial authorities. Other persons or authorities may obtain such information only upon previous authorization by the furnishing authority.

4. The furnishing Party shall verify the accuracy of the information to be transferred. Whenever it appears that the information supplied was inaccurate or to be deleted, the receiving Party shall be notified without delay. The latter shall be obliged to carry out the correction or deletion.

5. Without prejudice to cases of prevailing public interest, the person concerned may obtain, upon request, information on the data stores and the purpose of this storage.

#### *Article 11*

##### **Use of information**

1. Information obtained shall be used solely for the purposes of this Protocol and may be used within each Contracting Party for other purposes only with the prior written consent of the administrative authority which furnished the information and shall be subject to any restrictions laid down by that authority. These provisions are not applicable to information concerning offences relating to narcotic drugs and psychotropic substances. Such information may be communicated to other authorities directly involved in the combatting of illicit drug traffic, within the limits of Article 2.

2. Paragraph 1 shall not impede the use of information in any judicial or administrative proceedings subsequently instituted for failure to comply with customs legislation.

3. The Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol.

#### *Article 12*

##### **Experts and witnesses**

An official of a requested authority may be authorized to appear, within the limitations of the authorization granted, as expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol in the jurisdiction of another Contracting Party, and produce such objects, documents or authenticated copies thereof, as may be needed for the proceedings. The request for an appearance must indicate specifically on what matter and by virtue of what title or qualification the official will be questioned.

#### *Article 13*

##### **Assistance expenses**

The Contracting Parties shall waive all claims on each other for the reimbursement of expenses incurred

pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses and to interpreters and translators who are not dependent upon public services.

#### *Article 14*

##### **Implementation**

1. The management of this Protocol shall be entrusted to the central customs authorities of the CSFR on the one hand, and the competent services of the Commission on the other. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration rules in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.

2. The Contracting Parties shall consult each other and subsequently keep each other informed of the

detailed rules of implementation which are adopted in accordance with the provisions of this Article.

#### *Article 15*

##### **Complementarity**

1. This Protocol shall complement and not impede application of any agreements on mutual assistance which have been concluded or may be concluded between individual or several Member States and the CSFR. Nor shall it preclude more extensive mutual assistance granted under such agreements.

2. Without prejudice to Article 11, these agreements do not prejudice Community provisions governing the communication between the competent services of the Commission and the customs authorities of the Member States of any information obtained in customs matters which could be of Community interest.

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## **PROTOCOL 7**

### **to the Interim Agreement ('the Agreement')**

#### **Concessions with annual limits**

The Parties agree that if the Agreement comes into force after 1 January in any year, any concession given within the limits of annual quantities will be adjusted pro rata with the exception of those Community concessions contained in Annexes III and VIII.

In respect of Annexes III and VIII, products for which import certificates have been issued under the EEC Council Regulations applying generalized tariff preferences between 1 January and the entry into force of the Agreement will be counted against the tariff quota or tariff ceiling quantities contained in such Annexes.

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## FINAL ACT

The plenipotentiaries of the EUROPEAN ECONOMIC COMMUNITY and the EUROPEAN COAL AND STEEL COMMUNITY, hereinafter referred to as 'the Community',

of the one part, and

the plenipotentiaries of the CZECH AND SLOVAK FEDERAL REPUBLIC, hereinafter referred to as the 'CSFR',

of the other part,

meeting in Brussels, on 16 December in the year one thousand nine hundred and ninety-one for the signature of the Interim Agreement on trade and trade — related matters between the European Economic Community and the European Coal and Steel Community of the one part and the CSFR of the other part ('the Agreement'), have adopted the following texts:

the Agreement, and the following Protocols:

Protocol 1 on textile and clothing products

Protocol 2 on products covered by the Treaty establishing the European Coal and Steel Community

Protocol 3 on trade arrangements for processed agricultural products

Protocol 4 on rules of origin

Protocol 5 on specific provisions concerning trade between the CSFR and Spain and Portugal

Protocol 6 on mutual assistance in customs matters

Protocol 7 on concessions with annual limits

The plenipotentiaries of the Community and the plenipotentiaries of the CSFR have adopted the texts of the joint declarations listed below and annexed to this Final Act:

- Joint Declaration on Article 1 (4) of the Agreement,
- Joint Declaration on Article 33 of the Agreement,
- Joint Declaration on Article 36 of the Agreement,
- Joint Declaration on Article 5 of Protocol 6 to the Agreement.

The plenipotentiaries of the Community and the plenipotentiaries of the CSFR have also taken note of the following exchanges of letters annexed to this Final Act:

- exchange of letters concerning certain arrangements for live bovine animals,
- exchange of letters concerning transit,
- exchange of letters on land transport infrastructure.

The plenipotentiaries of the CSFR have taken note of the Declarations listed below and annexed to this Final Act:

- Community Declaration on Article 8 (4) of Protocol 2 on ECSC products,
- Community Declaration concerning Protocol 6.

The plenipotentiaries of the Community have taken note of the declarations listed below and annexed to this Final Act:

- Declaration by the CSFR concerning the implementation of the Agreement,
- Declaration by the CSFR concerning Article 36 of the Agreement,
- Letter from the Government of the CSFR concerning Protocol 2 of the Agreement.

Hecho en Bruselas, el dieciséis de diciembre de mil novecientos noventa y uno.

Udfærdiget i Bruxelles, den sekstende december nitten hundrede og enoghalvfems.

Geschehen zu Brüssel am sechzehnten Dezember neunzehnhunderteinundneunzig.

Έγινε στις Βρυξέλλες, στις δέκα έξι Δεκεμβρίου χίλια εννιακόσια ενενήντα ένα.

Done at Brussels on the sixteenth day of December in the year one thousand nine hundred and ninety-one.

Fait à Bruxelles, le seize décembre mil neuf cent quatre-vingt-onze.

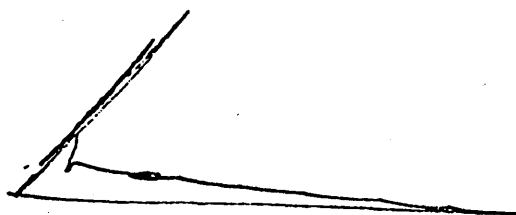
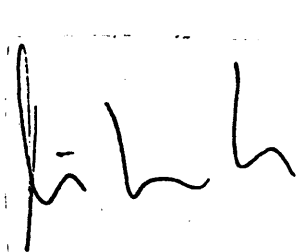
Fatto a Bruxelles, addì sedici dicembre millenovecentonovantuno.

Gedaan te Brussel, de zestiende december negentienhonderdeenennegentig.

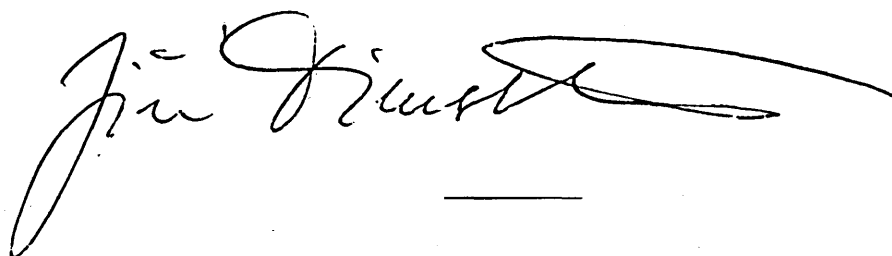
Feito em Bruxelas, em dezasseis de Dezembro de mil novecentos e noventa e um.

Dáno v Bruselu šestnáctého prosince roku tisíc devět set devadesát jeden.

Por el Consejo y la Comisión de las Comunidades Europeas  
For Rådet og Kommissionen for De Europæiske Fællesskaber  
Für den Rat und die Kommission der Europäischen Gemeinschaften  
Για το Συμβούλιο και την Επιτροπή των Ευρωπαϊκών Κοινοτήτων  
For the Council and the Commission of the European Communities  
Pour le Conseil et la Commission des Communautés européennes  
Per il Consiglio e la Commissione delle Comunità europee  
Voor de Raad en de Commissie van de Europese Gemeenschappen  
Pelo Conselho e pela Comissão das Comunidades Europeias  
Za Radu a Komisi Evropských společenství



Por la República Federativa Checa y Eslovaca  
For Den Tjekkiske og Slovakiske Føderative Republik  
Für die Tschechische und Slowakische Föderative Republik  
Για την Τσεχική και Σλοβακική Ομοσπονδιακή Δημοκρατία  
For the Czech and Slovak Federal Republik  
Pour la République fédérative tchèque et slovaque  
Per la Repubblica federativa ceca e slovacca  
Voor de Tsjechische en Slowaakse Federatieve Republiek  
Pela República Federativa Checa e Eslovaca  
Za Českou a Slovenskou Federativní Republiku



### Joint Declarations

1. *Article 1 (4)*

The Community and the CSFR confirm that where a reduction of duties is effected by way of a suspension of duties made for a particular period of time, such reduced duties shall replace the basic duties only for the period of such suspension, and that whenever a partial suspension of duties is made, the preferential margin between the Parties will be preserved.

2. *Article 33*

The Parties shall not make an improper use of provisions on professional secrecy to prevent the disclosure of information in the field of competition.

3. *Article 36*

The Parties agree that for the purpose of this Interim Agreement 'intellectual, industrial and commercial property' is to be given a similar meaning as in Article 36 of the EEC Treaty and includes in particular protection of copyright and neighbouring rights, patents, industrial designs, trademarks and service marks, topographies of integrated circuits, software, geographical indications as well as protection against unfair competition and protection of undisclosed information on know-how.

4. *Article 5 of Protocol 6 to the Agreement*

The Contracting Parties stress that the reference which is made in Article 5 of Protocol 6 to their own legislation may cover, where appropriate, an international commitment they could have contracted, such as the Convention on the service abroad of judicial and extrajudicial documents in civil or commercial matters, concluded in The Hague on November 15 1965.

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**Exchange of letters between the European Community and the CSFR concerning certain arrangements for live bovine animals**

*A. Letter from the Community*

Sir,

I have the honour to refer to the discussions concerning trade arrangements for certain agricultural products between the Community and the CSFR which have taken place in the framework of the negotiations of an Association Agreement.

I hereby confirm that the Community will take the necessary measures to ensure that the CSFR will get full access to the import regime for live bovine animals in the framework of Article 13 of Council Regulation (EEC) No 805/68 on the same conditions as Poland and Hungary from the entry into force of this Agreement.

I should be obliged if you would confirm that the Government of the CSFR is in agreement with the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

*On behalf of the Community*

*B. Letter from the CSFR*

Sir,

I have the honor to acknowledge receipt of your letter of today's date which reads as follows:

'I have the honour to refer to the discussions concerning trade arrangements for certain agricultural products between the Community and the CSFR which have taken place in the framework of the negotiations of an Association Agreement.

I hereby confirm that the Community will take the necessary measures to ensure that the CSFR will get full access to the import regime for live bovine animals in the framework of Article 13 of Council Regulation (EEC) No 805/68 on the same conditions as Poland and Hungary from the entry into force of this Agreement.

I should be obliged if you would confirm that the Government of the CSFR is in agreement with the contents of this letter.'

I have the honour to confirm that my Government is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration.

*For the Government of the CSFR*

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**Exchange of letters between the Community and the CSFR concerning transit***A. Letter from the CSFR*

Sir,

During the negotiations of the Europe Agreement between the Community and their Member States and the Czech and Slovak Federal Republic (CSFR), the following agreement was reached:

1. the Parties to the Europe Agreement shall not take any measures which would prejudice the situation resulting from the application of the existing bilateral agreements between the Member States of the Community and the CSFR;
2. more particularly, within the framework of a global solution to the problems of transit through the CSFR for those Member States of the Community most directly concerned, the CSFR hereby grants 2 000 additional taxable permits in 1991 in addition to the existing quota granted pursuant to the bilateral agreements for 1991. Furthermore the CSFR shall grant in 1992, 1993 and 1994, in addition to the existing quota granted prior hereto pursuant to the bilateral agreements for 1991, including the previously mentioned 2 000 permits, permits in the following way:

|                    | 1992  | 1993  | 1994                 |
|--------------------|-------|-------|----------------------|
| Untaxed            | 1 300 | 1 300 | 1 440 <sup>(1)</sup> |
| Taxable            | 1 000 | 1 000 | 1 332 <sup>(1)</sup> |
| Third country      |       |       |                      |
| Combined transport | 4 000 | 4 000 | 4 680 <sup>(2)</sup> |

<sup>(1)</sup> Increase of 2 % over 1993.

<sup>(2)</sup> Increase of 17 % over 1993.

Combined transport permits are to be used by lorries to cross CSFR territory by CSFR railroads in the form of 'rolling roads', on the condition that the costs and time involved in this mode of transport will be comparable to those of road transit operations with taxes. For the number of permits for which these conditions cannot be met, the CSFR shall provide taxable transit permits. All abovementioned transit permits are of a round-trip character.

In 1995 and in subsequent years, until the entry into force of a Bilateral Transport Agreement between the Community and the CSFR, the CSFR shall increase the number of untaxed, taxable and combined transport licences with the same rates as in 1994.

I should be obliged if you would confirm the agreement of the European Economic Community to the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

*For the Government of the CSFR*

*B. Letter from the Community*

Sir,

I have the honour to acknowledge receipt of your letter of today's date which reads as follows:

'During the negotiations of the Europe Agreement between the Community and their Member States and the Czech and Slovak Federal Republic (CSFR), the following agreement was reached:

1. the Parties to the Europe Agreement shall not take any measures which would prejudice the situation resulting from the application of the existing bilateral agreements between the Member States of the Community and the CSFR;
2. more particularly, within the framework of a global solution to the problems of transit through the CSFR for those Member States of the Community most directly concerned, the CSFR hereby grants 2 000 additional taxable permits in 1991 in addition to the existing quota granted pursuant to the bilateral agreements for 1991. Furthermore the CSFR shall grant in 1992, 1993 and 1994, in addition to the existing quota granted prior hereto pursuant to the bilateral agreements for 1991, including the previously mentioned 2 000 permits, permits in the following way:

|                    | 1992  | 1993  | 1994                 |
|--------------------|-------|-------|----------------------|
| Untaxed            | 1 300 | 1 300 | 1 440 <sup>(1)</sup> |
| Taxable            | 1 000 | 1 000 | 1 332 <sup>(1)</sup> |
| Third country      |       |       |                      |
| Combined transport | 4 000 | 4 000 | 4 680 <sup>(2)</sup> |

<sup>(1)</sup> Increase of 2 % over 1993.

<sup>(2)</sup> Increase of 17 % over 1993.

Combined transport permits are to be used by lorries to cross CSFR territory by CSFR railroads in the form of "rolling roads", on the condition that the costs and time involved in this mode of transport will be comparable to those of road transit operations with taxes. For the number of permits for which these conditions cannot be met, the CSFR shall provide taxable transit permits. All abovementioned transit permits are of a round-trip character.

In 1995 and in subsequent years, until the entry into force of a Bilateral Transport Agreement between the Community and the CSFR, the CSFR shall increase the number of untaxed, taxable and combined transport licences with the same rates as in 1994.

I should be obliged if you would confirm the agreement of the European Economic Community to the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.'

I have the honour to confirm that the European Community is in agreement with the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

*On behalf of the Community*

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**Exchange of letters between the European Community and the CSFR concerning land transport infrastructure**

*A. Letter from the Community*

Sir,

I have the honour of confirming to you herewith the position of the European Community, expressed during their negotiations of the Europe Agreement between the Community and their Member States and the Czech and Slovak Federal Republic, that the Community shall, within the framework of the financial mechanisms provided for in the Agreement, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.

I should be obliged if you would confirm the agreement of the CSFR to the content of this letter.

Please accept, Sir, the assurance of my highest consideration.

*On behalf of the Community*

*B. Letter from the CSFR*

Sir,

I have the honour to acknowledge receipt of your letter of today's date which reads as follows:

'I have the honour of confirming to you herewith the position of the European Community, expressed during their negotiations of the Europe Agreement between the Community and their Member States and the Czech and Slovak Federal Republic, that the Community shall, within the framework of the financial mechanisms provided for in the Agreement, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.

I should be obliged if you would confirm the agreement of the CSFR to the content of this letter.'

I have the honour to confirm that my government is in agreement with the contents of your letter. Please accept, Sir, the assurance of my highest consideration.

*For the Government of the CSFR*

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## UNILATERAL DECLARATIONS

## Declarations by the CSFR

1. *Declaration by the CSFR*

'The implementation of this Agreement shall be the sole responsibility of the CSFR.

In accordance with the constitutional acts of the CSFR, the Czech Republic and the Slovak Republic shall participate in this implementation.'

2. *Article 36*

Not later than 1 March 1997, the CSFR shall apply to accede to the Munich Convention on the grant of European patents of 5 October 1973. The CSFR shall also accede to the Protocol relating to the Madrid Agreement concerning the international registration of marks (Madrid 1989), to which Member States are Parties, or which are *de facto* applied by Member States.

The CSFR declares that it also attaches importance to the following multilateral conventions:

- Berne Convention for the protection of literary and artistic works (Paris Act, 1971),
- International Convention for the protection of performers, producers of phonograms and broadcasting organizations (Rome, 1961),
- Paris Convention for the protection of industrial property (Stockholm Act, 1967 and amended in 1979),
- Madrid Agreement concerning the international registration of marks (Stockholm Act, 1967 and amended in 1979),
- Nice Agreement concerning the international classification of goods and services for the purposes of the registration of marks (Geneva 1977, amended 1979),
- Budapest Treaty on the international recognition of the deposit of micro-organisms for the purposes of patent procedures (1977, modified in 1980),
- Patent Cooperation Treaty (Washington 1970, amended 1979 and modified in 1984).

### Declarations by the European Community

#### 1. *Article 8 (4) of Protocol 2 on ECSC products*

It is understood that the possibility of an exceptional extension of the five-year period is strictly limited to the particular case of the CSFR and does not impair the position of the Community in relation to other cases nor prejudice international commitments. The possible derogation foreseen in paragraph 4 takes into account the particular difficulties of the CSFR in restructuring the steel sector and the fact that this process has been launched very recently.

#### 2. *Protocol 6*

Protocol 6 is applicable to the extent that it covers Community competences.

### Letter by the CSFR Government to the Community

The Government of the CSFR declares that it will not invoke the provisions of Protocol 2 on ECSC products, in particular Article 8, so as not to call into question the compatibility with this Protocol of the agreements made by the Community coal industry with the electricity companies and the steel industry to secure the sale of Community coal.

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**Information on the entry into force of the Interim Agreement on trade and trade-related matters with the Czech and Slovak Federal Republic**

The Interim Agreement on trade and trade-related matters which the Community signed with the Czech and Slovak Federal Republic on 16 December 1991 entered into force on 1 March 1992, notification of completion of the procedures laid down in Article 49 of the Agreement having been given on 28 February 1992.

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