

AGREEMENT
ON
ACCESSION OF THE REPUBLIC OF CROATIA
TO THE CENTRAL EUROPEAN FREE TRADE AGREEMENT

PREAMBLE

The Republic of Bulgaria, the Czech Republic, the Republic of Hungary, the Republic of Poland, Romania, the Slovak Republic and the Republic of Slovenia, on the one side, and the Republic of Croatia, on the other side, (hereinafter called "the Parties"), Reaffirming their commitment to the principles of a market economy, which constitutes the basis for their relations;

Considering the positive development of the mutual economic co-operation between the Parties;

Wishing to contribute to the process of integration in Europe through the extension of the Central European Free Trade Agreement;

Having in mind the Declarations of Prime Ministers, done on 16 November 2001 in Bucharest;

Recalling the official request of the Republic of Croatia on 20 July 2001 to accede to the Central European Free Trade Agreement;

Taking into account the Agreement Amending the Central European Free Trade Agreement, signed in Brno on 11 September 1995;

In accordance with the provisions of Article 39a of the Central European Free Trade Agreement;

Have agreed as follows:

Article 1

The Republic of Croatia shall accede to the Central European Free Trade Agreement.

Article 2

The Republic of Croatia shall accept the Central European Free Trade Agreement with all its amendments and modifications signed before the signature of this Agreement and shall apply it in accordance with the provisions of this Agreement.

Article 3

References in the Central European Free Trade Agreement to its Parties and where all states are explicitly mentioned shall be understood to include the Republic of Croatia.

Article 4

1. In order to implement the provisions of paragraph 2 of Article 3 of the Central European Free Trade Agreement Protocols 32, 33, 34, 35, 36 and 37 to the Central European Free Trade Agreement are hereby established and attached to this Agreement.

2. Provisions for the abolition of customs duties on imports between:

- the Republic of Bulgaria on the one side and the Republic of Croatia on the other side are laid down in Protocol 32,
- the Czech Republic and the Slovak Republic on the one side and the Republic of Croatia on the other side are laid down in Protocol 33,
- the Republic of Hungary on the one side and the Republic of Croatia on the other side are laid down in Protocol 34,
- the Republic of Poland on the one side and the Republic of Croatia on the other side are laid down in Protocol 35,
- Romania on the one side and the Republic of Croatia on the other side are laid down in Protocol 36,
- the Republic of Slovenia on the one side and the Republic of Croatia on the other side are laid down in Protocol 37.

Article 5

1. In order to implement the provisions of paragraph 1 of Article 12 of the Central European Free Trade Agreement Protocols 38, 39, 40, 41, 42 and 43 to the Central European Free Trade Agreement are hereby established and attached to this Agreement.

2. Provisions for granting mutual agricultural concessions between:

- the Republic of Bulgaria on the one side and the Republic of Croatia on the other side are laid down in Protocol 38,
- the Czech Republic and the Slovak Republic on the one side and the Republic of Croatia on the other side are laid down in Protocol 39,
- the Republic of Hungary on the one side and the Republic of Croatia on the other side are laid down in Protocol 40,
- the Republic of Poland on the one side and the Republic of Croatia on the other side are laid down in Protocol 41,
- Romania on the one side and the Republic of Croatia on the other side are laid down in Protocol 42,
- the Republic of Slovenia on the one side and the Republic of Croatia on the other side are laid down in Protocol 43.

Article 6

With reference to Article 16 of the Central European Free Trade Agreement Protocol 7a concerning the definition of the concept of “originating products” and methods of administrative co-operation is hereby established and attached to this Agreement. Protocol 7a shall apply instead of Protocol 7 in respect of trade between the Parties if the product contains materials originating in Croatia as well as in respect of trade between the Republic of Croatia and any other Party.

Article 7

1. References to co-operation in customs administration mentioned in paragraph 2 of Article 16 of the Central European Free Trade Agreement shall be understood that the mutual assistance between administrative authorities in customs matters of the

Republic of Slovenia and the Republic of Croatia shall take place in accordance with the provisions of Annex I to Article 7 of this Agreement.

2. References to co-operation in customs administration mentioned in paragraph 2 of Article 16 of the Central European Free Trade Agreement shall be understood that the mutual assistance between administrative authorities in customs matters of the Republic of Bulgaria and the Republic of Croatia shall take place in accordance with the provisions of Annex II to Article 7 of this Agreement.

Article 8

This Agreement shall constitute an integral part of the Central European Free Trade Agreement.

Article 9

1. This Agreement shall enter into force on the sixtieth day after receiving by the Depositary of the last notification of the Parties to the Central European Free Trade Agreement and of the Republic of Croatia on the completion of procedures necessary for that purpose.

2. The Depositary shall, without any delay, notify all Parties of the completion of procedures necessary for entry into force of this Agreement.

3. Pending the entry into force of this Agreement according to paragraph 1 of this Article this Agreement shall be applied from 1 March 2003, provided that Romania shall notify the other Parties, prior to 1 February 2003, that its internal legal requirements for entry into force of this Agreement are fulfilled and that Romania shall apply this Agreement from 1 March 2003.

4. As from the date of entry into force of this Agreement the free trade agreements concluded between:

- the Republic of Bulgaria and the Republic of Croatia signed at Sofia on 4 December 2001;
- the Czech Republic and the Republic of Croatia signed at Prague on 12 November 2001;
- the Republic of Hungary and the Republic of Croatia signed at Zagreb on 22 February 2001;
- the Republic of Poland and the Republic of Croatia signed at Warsaw on 7 November 2001;
- the Slovak Republic and the Republic of Croatia signed at Bratislava on 6 November 2001;
- the Republic of Slovenia and the Republic of Croatia signed at Zagreb on 12 December 1997,

shall cease to be in force or shall not enter into force by mutual consent of the Parties concerned expressed in this Agreement.

5. As from the date of the application of this Agreement the free trade agreements mentioned in paragraph 4 of this Article shall not be applied between their

Contracting Parties.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorized thereto, have signed this Agreement.

DONE at Zagreb this 5 day of December 2002 in a single authentic copy in the English language which shall be deposited with the Government of the Republic of Poland. The Depositary shall transmit certified copies to all Parties.

For the Republic of Bulgaria For the Republic of Croatia

H.E. Viktor Volkov Ljubo Jur_i_, Ph.D.

Ambassador of the Republic of Bulgaria Minister of the Ministry of Economy

Republic of Croatia

For the Czech Republic

Miroslav Somol

Deputy Minister of the

Ministry of Industry and Trade

Czech Republic

For the Republic of Hungary

András Bársony

State Secretary of the Ministry of Foreign Affairs

Republic of Hungary

For the Republic of Poland

Malgorzata Oko_ska-Zaremba

Under Secretary of State at the Ministry of Economy

Republic of Poland

For Romania

Adrian Mitu

Under Secretary of State of the Government of Romania

For the Slovak Republic

Eva _imková

State Secretary at the Ministry of Economy

Slovak Republic

For the Republic of Slovenia

Renata Vitez

State Secretary at the Ministry of the Economy

Republic of Slovenia

ANNEX I TO ARTICLE 7

MUTUAL ASSISTANCE IN CUSTOMS MATTERS

ARTICLE 1

Definitions

For the purposes of this Annex:

- a) "Customs legislation" shall mean laws and regulations enforced by the Customs Authorities concerning importation, exportation, and transit of goods, as they relate to Customs duties, charges, and other controls in respect of the movement of goods across national boundaries;
- b) "Customs duties" shall mean all duties, taxes, fees or / and other charges which are levied and collected in the territories of the 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 the Customs Authority which makes a request for assistance in pursuant to this Annex or which receives such assistance;

d) "Requested Authority" shall mean the Customs Authority which receives a request for assistance pursuant to this Annex or which renders such assistance;

e) "Contravention" shall mean any violation of the customs legislation as well as any attempted violation of such legislation;

f) "Customs Authority" shall mean in Croatia, the Ministry of Finance - Customs Directorate of the Republic of Croatia (Ministarstvo Financija - Carinska uprava Republike Hrvatske) and in Slovenia, the Ministry of Finance - Customs Administration of the Republic of Slovenia (Ministrstvo za finance - Carinska uprava Republike Slovenije);

g) "Personal data" shall mean all information relating to an identified or identifiable individual.

ARTICLE 2

Scope of the Annex

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

2. All assistance rendered pursuant to the present Annex shall be rendered in accordance with the domestic law of the requested Party.

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 inter alia, information regarding the transportation and shipment of goods, the disposition and destination of such goods as well as their value and origin as well as information regarding acts committed 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 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) particular natural or legal persons of whom there are reasonable grounds for believing that they are contravening or have contravened customs legislation in the territory of the applicant Party;

b) places where goods are stored in a way that gives grounds for suspecting that they are intended to be illicitly imported into the territory of the applicant Party;

c) movement of goods notified by the applicant Authority as possibly giving rise to substantial contraventions of customs legislation in the territory of the applicant Party;

d) 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 in the territory of the applicant Party.

ARTICLE 4

Spontaneous Assistance

The 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:

- acts which have contravened, contravene or would contravene such legislation and which may be of interest to the other Party;
- new means or methods employed in committing contraventions against such legislation;
- goods known to be the subject of substantial contraventions against the customs legislation in the territory of the other Party;
- particular persons known to be or suspected of committing contraventions against the legislation in force in the territory of the Party;
- means of transport and containers, about which knowledge or suspicions exist that they were, are, or could be used in committing contraventions against the customs legislation in force in the territory of the other Party.

ARTICLE 5

Technical Assistance

1. Assistance, as provided for in this Annex shall include inter alia information regarding:

- a) enforcement actions that may be of use in the prevention of contraventions;
- b) new methods used in committing contraventions;
- c) observations and findings resulting from the successful application of new enforcement aids and techniques; and
- d) new techniques and improved methods of processing passengers and cargo.

2. The Customs Authorities of the Parties shall, if not contrary to their domestic law, also seek to cooperate in:

- a) initiating, developing, or improving specific training programs for their personnel;
- b) establishing and maintaining channels of communication between themselves in order to facilitate the secure and rapid exchange of information;
- c) facilitating effective coordination between themselves, including the exchange of personnel, experts, and the posting of liaison officers;
- d) the consideration and testing of new equipment or procedures;
- e) the simplification and harmonization of their respective customs procedures; and
- f) any other general administrative matters that may from time to time require their joint action.

ARTICLE 6

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,
- to notify all decisions

falling within the scope of this Annex to an addressee, residing or established in its territory. In such a case paragraph 3 of Article 7 shall apply.

ARTICLE 7

Form and Substance of Requests for Assistance

1. Requests pursuant to the present Annex 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 request 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, to which the request relates;
- f) a summary of the relevant facts, except in cases provided for in Article 6; and
- g) the connection between the assistance sought and the matter to which it relates.

3. Requests shall be submitted in an official language of the requested Authority, in English or in a language acceptable to that Authority.

4. a) Assistance shall be carried out by direct communication between the respective Customs Authorities.

b) In case the Customs Authority of the requested Party is not the appropriate agency to comply with a request, it shall promptly transmit the request to the appropriate agency, who shall act upon the request according to its powers under the law, or advise the requesting Authority of the appropriate procedure to be followed regarding such a request.

5. If a request does not meet the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures may, however, be undertaken.

ARTICLE 8

Execution of Requests

1. The requested Authority shall take all reasonable measures to execute the request, and if required, will endeavour to seek any official or judicial measure necessary to carry out the request.

2. The Customs Authority of either Party shall, upon the request of the Customs Authority of the other Party, conduct any necessary investigation, including the questioning of experts and witnesses or persons suspected of having committed a contravention, and undertake verifications, inspections, and fact-finding inquiries in connection with the matters referred to in the present Annex.

3. Upon request, the requested Authority may, to the fullest extent possible, allow officials of the applicant Authority to be present in the territory of the requested Party, when its officials are investigating contraventions which are of concern to the applicant Authority.

4. The applicant Authority shall, if it so requests, be advised of the time and place of the action to be taken in response to the request so that the action may be coordinated.

5. Officials of the applicant Authority, authorized to investigate contraventions, may ask that the requested Authority examine relevant books, registers, and other documents or data media and supply copies thereof, or supply any information relating to the contravention.

ARTICLE 9

The Form in which Information is to be Communicated

1. The requested Authority shall communicate the results of enquiries to the applicant Authority in the form of documents, certified copies of documents, reports and the

like and, when necessary, orally.

2. The documents provided for in paragraph 1 may be replaced by computerized information produced in any form for the same purpose, any information necessary for the interpretation or utilization of such computerized information shall be furnished along with it.

ARTICLE 10

Exceptions to the Obligation to Provide Assistance

1. In cases where the requested Party is of the opinion that compliance with a request would infringe upon its sovereignty, security, public policy, or other substantive national interest, or would violate an industrial, commercial or professional secret, assistance may be refused or compliance may be made subject to the satisfaction of certain conditions or requirements. Assistance may also be refused if the request involves currency or tax regulations other than regulations concerning customs duties.

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

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

ARTICLE 11

Obligation to Observe Confidentiality

1. Any information communicated in whatever form pursuant to this Annex shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the same protection extended under the relevant laws relating to the same kind of information applicable in the Party which received it.

2. Personal data may only be transmitted if the level of personal protection afforded by the legislation of the Party is equivalent. The Parties shall ensure at least a level of protection based on the principles laid down in the Attachment to this Annex.

ARTICLE 12

Use of Information

1. Information, documents, and other communications received in the course of mutual assistance may only be used for the purposes specified in the present Annex, including the use in judicial and administrative proceedings.

2. The applicant Authority shall not use evidence or information obtained under this Annex for purposes other than those stated in the request without the prior written consent of the requested Authority.

3. Where personal data is exchanged under this Annex, the Customs Authorities of the Parties shall ensure that it is used only for the purposes indicated in the request and according to any conditions that the requested Party may impose.

4. The provisions of paragraphs 1 and 2 of this Article are not applicable to information concerning contraventions relating to narcotic drugs and psychotropic substances. Such information may be communicated to the authorities of the applicant Party which are directly involved in combating illicit drug traffic.

ARTICLE 13

Files, Documents and Witnesses

1. The Customs Authorities of the Parties shall, upon request, provide documentation relating to the transportation and shipment of goods, showing the value, origin disposition, and destination of those goods.

2. Originals of files, documents, and other materials shall be requested only in cases where copies would be insufficient. Upon specific request, copies of such files, documents, and other materials shall be appropriately authenticated.
3. Originals of files, documents, and other materials which have been furnished to the applicant Authority shall be returned at the earliest opportunity. The rights of the requested Authority or of third parties relating thereto shall remain unaffected. Upon request, originals necessary for adjudicative or similar purposes shall be returned without delay.
4. Upon the request of the Custom Authority of one Party, the Customs Authority of the other Party shall, at its discretion, authorize its employees, if such employees consent to do so, to appear as witnesses in judicial or administrative proceedings in the territory of the applicant Party, and to produce such files, documents, and other materials, or authenticated copies thereof, as may be considered necessary for the proceedings. Such a request shall specify the time, place, and type of proceedings and in what capacity the employee shall testify.

ARTICLE 14

Costs

1. The Customs Authorities of the Parties shall waive all claims for the reimbursement of costs incurred in the execution of the present Annex, with the exception of expenses for witnesses, fees of experts, and the costs of interpreters other than government employees.
2. If expenses of a substantial and extraordinary nature are, or will be required, in order to execute the request, the Customs Authorities of the Parties shall consult to determine the terms and conditions under which the request shall be executed, as well as the manner in which the costs shall be borne.

ARTICLE 15

Implementation

1. The management of this Annex shall be entrusted to the Customs Authorities of the Parties. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration rules in the field of data protection.
2. After consultation, the Customs Authorities of the Parties may issue any administrative directives necessary for the implementation of this Annex.
3. The Customs Authorities of the Parties may arrange for their investigation services to be in direct communication with each other.

Attachment to the Annex I to Article 7

BASIC PRINCIPLES OF DATA PROTECTION

1. Personal data undergoing automatic processing shall be:
 - a) obtained and processed fairly and lawfully;
 - b) stored for specified and legitimate purposes and not used in a way incompatible with those purposes;
 - c) adequate, relevant and not excessive in relation to the purposes for which they are stored;
 - d) accurate and, where necessary, kept up to date;
 - e) preserved in a form which permits identification of the data subjects for no longer than is required for the purpose for which those data are stored.
2. Personal data concerning health or sexual life, may not be processed automatically unless domestic law provides appropriate safeguards. The same shall apply to personal data relating to criminal convictions.

3. Appropriate security measures shall be taken for the protection of personal data stored in automated data files against unauthorised destruction or accidental loss as well as against unauthorised access, alteration or dissemination.
4. Any person shall be enabled:
- a) to establish the existence of an automated personal data file, its main purposes, as well as the identity and habitual residence or principal place of business of the controller of the file;
 - b) to obtain at reasonable intervals and without excessive delay or expense confirmation of whether personal data relating to him are stored in the automated data file as well as communication to him of such data in an intelligible form;
 - c) to obtain, as the case may be, rectification or erasure of such data if they have been processed contrary to the provisions of domestic law giving effect to the basic principles set out in principles 1 and 2 of this Attachment;
 - d) to have remedy if a request for communication or, as the case may be, communication, rectification or erasure as referred to in paragraphs b and c of this principle is not complied with.
5. No exception to the provisions under principles 1, 2 and 4 of this Attachment shall be allowed except within the limits defined in this principle.
6. Derogation from the provisions under principles 1, 2 and 4 of this Attachment shall be allowed when such derogation is provided for by the law of the Party and constitutes a necessary measure in a democratic society in the interest of:
- a) protecting State security, public safety, the monetary interests of the State or the suppression of criminal offences;
 - b) protecting the data subject or the rights and freedoms of others.
7. Restrictions on the exercise of the rights specified in principle 4, paragraphs b, c and d of this Attachment, may be provided by law with respect to automated personal data files used for statistics or for scientific research purposes where there is obviously no risk of an infringement of the privacy of the data subjects.
8. None of the provisions of this Attachment shall be interpreted as limiting or otherwise affecting the possibility for a Party to grant data subjects a wider measure of protection than that stipulated in this Attachment.

ANNEX II TO ARTICLE 7

MUTUAL ASSISTANCE IN CUSTOMS MATTERS

Article 1

Definitions

For the purposes of this Annex:

- a) "customs legislation" shall mean laws and regulations applicable in the territories of the states of the Parties governing the import, export, transit of goods or any other customs procedure including measures of prohibition, restriction and control;
- b) "customs duties" shall mean all duties, taxes, fees or other charges which are levied and collected in the territories of the states of the 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) "offence" shall mean any breach or attempted breach of customs legislation;
- d) "applicant authority" shall mean the customs authority that requests assistance;
- e) "requested authority" shall mean the customs authority from which assistance is requested;

f) “customs authority” shall mean in the Republic of Bulgaria – Central Customs Directorate, National Customs Agency to the Ministry of Finance, and in the Republic of Croatia – Ministry of Finance – Customs Directorate.

Article 2

Scope of the Annex

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

2. Assistance in customs matters, as provided for in this Annex, shall be rendered in accordance with the legislation in force in the territory of the state of the requested Party and within the competence and resources of the requested authority. If necessary, the requested authority can arrange for assistance to be provided by another competent authority, in accordance with the legislation in force in the territory of the state of the requested Party. This Annex shall not prejudice the rules governing mutual assistance in the field of crime investigations.

Article 3

Assistance on Request

1. At the request of the applicant authority, the requested authority shall provide, to the

extent of its legal means, all relevant information to ensure that customs legislation is correctly applied, including information regarding operations carried out or planned which breach or would breach such legislation.

2. Upon request, the customs authorities shall inform each other whether goods exported from the territory of the state of one Party have been legally imported into the territory of the state of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

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 known or suspected of committing offences, particularly those moving into and out of the territory of the requested Party;
- b) movements of goods known or suspected as giving rise to substantial illicit traffic to or from its territory;
- c) means of transport known or suspected of being used for committing offences against the customs legislation in force in the territory of the other Party.

Article 4

Spontaneous Assistance

The Parties shall provide each other with assistance, in accordance with the laws and regulations, if they consider that to be necessary for the correct application of customs legislation, particularly when they obtain information pertaining to:

- a) operations which have breached, breach or would breach the customs legislation and which may be of interest to the other Party;
- b) new means or methods employed in realizing such operations;
- c) goods known to be subject to serious offences to customs legislation.

Article 5

Delivery/Notification

At the request of the applicant authority, the requested authority shall, in accordance with the legislation in force on the territory of the state of the requested Party, deliver all

documents and notify decisions issued by the applicant authority falling within the scope of this Annex to an addressee, residing or established in its territory. In such case Article 6 (3) is applicable.

Article 6

Form and Substance of Requests for Assistance

1. Requests pursuant to the present Annex 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 name of the applicant authority transmitting the request;
 - b) the measure requested;
 - c) the object of and the reason for the request;
 - d) the laws, regulations and other relevant legal acts;
 - 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, in the English language 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.
5. The documents provided for in paragraph 1 of this Article may be replaced by computerized information produced in any form for the same purpose. All relevant information for the interpretation or utilization of the material should be supplied at the same time.

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, another competent authority to which the request has been addressed by the requested 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 Party, by supplying information already possessed, by carrying out appropriate inquiries or by arranging for them to be carried out .
2. Requests for assistance will be executed in accordance with the laws and other legal instruments of the requested Party.
3. Duly authorized officials of one of the Parties may, with the agreement of the other 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 offence to customs legislation which the applicant authority needs for the purposes of this Annex.
4. Officials of one of the Parties may, with the agreement of the other Party involved and within the conditions laid down by the latter, be present at inquiries carried out in the latter's state territory. They shall not have the right to perform any legal proceedings.

Article 8

Exceptions from the Obligation to Provide Assistance

1. The Parties may refuse to provide assistance, to provide it partially or subject to

certain conditions or requirements of this Annex, where to do so would:

a) be likely to prejudice sovereignty, public order (l'ordre publique), security or other essential interests of the requested Party; or

b) involve violation of an industrial, commercial or professional secret.

2. If the applicant authority asks for assistance which it itself would be unable to provide if so asked, it shall draw attention to that fact in its request. Compliance with such a request shall be at the discretion of the requested authority.

3. If assistance is postponed or denied, reasons for the denial or postponement shall be notified to the applicant authority without delay.

Article 9

Obligation to Observe Confidentiality

1. Information, documents and other communications received under this Annex shall not be used for purposes other than those specified in this Annex, without the written consent of the customs authority which furnished them.

2. Any information communicated in whatever form pursuant to this Annex shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to the same kind of information and documents under the legislation in force in the territory of the state of the Party which received it.

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

Article 10

Use of Information

The requested authority shall communicate results of inquiries to the applicant authority in the form of reports, records of evidence or certified copies of documents. Original files

and documents shall be requested only in cases where certified copies would be insufficient. Files and documents which have been transmitted shall be returned at the earliest opportunity.

Article 11

Experts and Witnesses

The requested authority of one Party may authorize its officials upon request of the applicant authority of the other Party, to appear as experts or witnesses in judicial or administrative proceedings relating to the scope covered by the present Annex in the territory of the state of the other Party.

Article 12

Assistance Expenses

The Parties shall waive all claims for the reimbursement of costs incurred in the execution of this Annex, with the exception of expenses for experts, witnesses, interpreters and translators who are not public employees.

Article 13

Implementation

1. The management of this Annex shall be entrusted to the Ministry of Finance – Customs Directorate of the Republic of Croatia and Central Customs Directorate, National Customs Agency to the Ministry of Finance. They shall decide on practical measures and arrangements necessary for the application of this Annex, taking into consideration rules in the field of data protection.

2. The customs authorities of the Parties may arrange for their respective services to be

in direct communication with each other.

ANNEX I TO PROTOCOL 7a

Introductory notes to the list in Annex II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6 of the Protocol.

Note 2:

2.1 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 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.

2.2 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 rules in column 3 or 4 apply 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.

2.3 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 rules in column 3 or 4.

2.4 Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

3.1 The provisions of Article 6 of the Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.

Example:

An engine of heading 8407, for which the rule states that the value of the nonoriginating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in the Party concerned from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the Party concerned. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

3.2 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 originating status. Thus, if a rule provides 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.

3.3 Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may 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 ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

3.4 When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of headings 5208 to 5212 provides 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; it is possible to use one or the other, or both.

3.5 Where 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. (See also Note 6.2 below in relation to textiles).

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals. However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 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.

3.6 Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given.

Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

4.1 The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.

4.2 The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003 as well as the wool-fibres and fine or coarse animal hair of headings 5101 to 5105, the cotton fibres of headings 5201 to 5203, and the other vegetable fibres of headings 5301 to 5305.

4.3 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.

4.4 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 5501 to 5507.

Note 5:

5.1 Where, for a given product in the list, a reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

5.2 However, the tolerance mentioned in Note 5.1 may be applied only 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,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,

- products of heading 5605 (metallised yarn) 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 a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 per cent of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 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 which 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, provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

5.3 In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 per cent in respect of this yarn.

5.4 In the case of products 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 a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

6.1 Where, in the list, reference is made 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 product 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 per cent of the ex-works price of the product.

6.2 Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers),

yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

6.3 Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7

7.1 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

7.2 For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 per cent of the sulphurcontent of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250°C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;

(o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;

(p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 per cent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, waterseparation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur contents, any combination of these operations or like operations, do not confer origin.

ANNEX IV TO PROTOCOL 7a

Text of the invoice declaration

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Bulgarian version:

_____, _____ (_____

_____ (1)) _____, _____,

_____ (2), _____.

Czech version:

V_vozce v_robk_ uveden_ch v tomto dokumentu (íslo povolení (1)) prohla_uje,
_e
krom_ z_eteln_ ozna_en_ch, mají tyto v_robky preferen_ní p_vod v (2),
KUMULACE - CHORVATSKO.

German version:

Der Ausführr (Ermächtigt Ausführr; Bewilligungs-Nr. (1)) der Waren, auf die sich dieses handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte (2) Ursprungswaren sind, KUMULIERUNG - KROATIEN.

English version:

The exporter of the products covered by this document (customs authorization No
.....

(1)) declares that, except where otherwise clearly indicated, these products are of preferential origin (2), CUMULATION - CROATIA.

French version:

L'exportateur des produits couverts par le présent document (autorisation douanière no. ... (1)) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle (2), CUMUL - CROATIE.

Croat version:

Izvoznik proizvoda obuhva_enih ovom ispravom (carinsko ovla_tenje br. (1)) izjavljuje da su, osim ako je to druga_ije izri_ito navedeno, ovi proizvodi (2) preferencijalnog podrijetla, KUMULACIJA – HRVATSKA.

Hungarian version:

A jelen okmányban szereplő áruk export-re (vámfelhatalmazási szám: (1))
kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes (2) származásúak,
KUMULÁCIÓ - HORVÁT.

Polish version:

Eksporter produktów objętych tym dokumentem (upoważnienie w adzie celnych nr.
(1)) deklaruje, że, z wyjątkiem gdzie jest to wyrażone odrębnie, produkty te mają
.....

(2) preferencyjne pochodzenie, KUMULACJA - CHORWACJA.

Romanian version:

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr.
(1)) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste
produse

sunt de origine preferențială (2), CUMUL - CROATIA.

Slovenian version:

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št. ... (1))
izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno (2)
poreklo, KUMULACIJA - HRVAŠKA.

Slovak version:

Vozca výrobkov uvedených v tomto dokumente (číslo povolenia (1))
vyhlasuje,
že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v (2),
KUMULÁCIA - CHORVÁTSKO.

..... (3)

(Place and date)

..... (4)

(Signature of the exporter, in addition the
name of the person signing the declaration
has to be indicated in clear script)

(1) When the invoice declaration is made out by an approved exporter within the
meaning of Article 22 of this Protocol, the authorisation number of the approved
exporter must be entered in this space. When the invoice declaration is not made
out by an approved exporter, the words in brackets shall be omitted or the space
left blank.

(2) Origin of products to be indicated.

(3) These indications may be omitted if the information is contained on the document
itself.

(4) See Article 21(5) of this Protocol. In cases where the exporter is not required to
sign, the exemption of signature also implies the exemption of the name of the
signatory.

P R O T O C O L 32

(referred to in paragraph 2 of Article 3)

ABOLITION OF CUSTOMS DUTIES BETWEEN
THE REPUBLIC OF BULGARIA ON THE ONE SIDE
AND

THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. Customs duties on imports applicable in the Republic of Bulgaria to products
originating

in the Republic of Croatia shall be abolished on the date of application of this Agreement.

2. Customs duties on imports applicable in the Republic of Croatia to products originating in

the Republic of Bulgaria shall be abolished on the date of application of this Agreement.

PROTOCOL 33

(referred to in paragraph 2 of Article 3)

ABOLITION OF CUSTOMS DUTIES BETWEEN

THE CZECH REPUBLIC AND THE SLOVAK REPUBLIC

ON THE ONE SIDE AND

THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to

products originating in the Republic of Croatia shall be abolished on the date of application of this Agreement.

2. Customs duties on imports applicable in the Republic of Croatia to products originating

in the Czech Republic and the Slovak Republic shall be abolished on the date of application of this Agreement.

PROTOCOL 34

(referred to in paragraph 2 of Article 3)

ABOLITION OF CUSTOMS DUTIES BETWEEN

THE REPUBLIC OF HUNGARY ON THE ONE SIDE

AND

THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. Customs duties on imports applicable in the Republic of Hungary to products originating

in the Republic of Croatia shall be abolished on the date of application of this Agreement.

2. Customs duties on imports applicable in the Republic of Croatia to products originating

in the Republic of Hungary shall be abolished on the date of application of this Agreement.

PROTOCOL 35

(referred to in paragraph 2 of Article 3)

ABOLITION OF CUSTOMS DUTIES BETWEEN

THE REPUBLIC OF POLAND ON THE ONE SIDE

AND

THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. Customs duties on imports applicable in the Republic of Poland to products originating in the Republic of Croatia shall be abolished on the date of application of this Agreement.

2. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Poland shall be abolished on the date of application of this Agreement.

PROTOCOL 36

(referred to in paragraph 2 of Article 3)

ABOLITION OF CUSTOMS DUTIES BETWEEN

ROMANIA ON THE ONE SIDE

AND

THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. Customs duties on imports applicable in Romania to products originating in the Republic of Croatia shall be abolished on the date of application of the Agreement, with the exception of those applied to products listed in Annex A which shall be eliminated in accordance with the following timetable:

- on the date of application of the Agreement, to 60% of the MFN duty;
- on 1st January 2004, to 30% of the MFN duty;
- on 1st January 2005, the remaining duties shall be eliminated.

2. Customs duties on imports applicable in the Republic of Croatia to products originating in Romania shall be abolished on the date of application of the Agreement, with the exception of those applied to products listed in Annex B which shall be eliminated in accordance with the following timetable:

- on the date of application of the Agreement, to 60% of the MFN duty;
- on 1st January 2004, to 30% of the MFN duty;
- on 1st January 2005, the remaining duties shall be eliminated.

ANNEX A TO PROTOCOL 36

3004 20 10

3004 20 90

6905 10 00

7010 90 53

7304 39 51

7304 90 90

7306 30 59

7306 90 00

7315 89 00

7607 19 91

ANNEX B TO PROTOCOL 36

3102 90 00

3105 10 00

6109 10 00

6205 20 00

7304 10 10

7304 10 30

7304 31 91

7304 31 99

7304 39 10

8701 10 00

9401 40 00

9403 60 10

9403 60 90

P R O T O C O L 37

(referred to in paragraph 2 of Article 3)

ABOLITION OF CUSTOMS DUTIES BETWEEN

THE REPUBLIC OF SLOVENIA ON THE ONE SIDE

AND

THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. Customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia shall be abolished on the date of application of this Agreement.

2. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Slovenia shall be abolished on the date of application of this Agreement.
PROTOCOL 7a

concerning the definition of the concept of "originating products"
and methods of administrative co-operation

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the nonoriginating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Party;
- (h) "value of originating materials" means the value of such materials as defined in (g) applied mutatis mutandis;
- (i) "value added" shall be taken to be the ex works price minus the customs value of each of the materials incorporated which originate in the countries referred to in Article 4 or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the Party;

(j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";

(k) "classified" refers to the classification of a product or material under a particular heading;

(l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

(m) "territories" includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

General requirements

For the purpose of implementing this Agreement, the following products shall be considered as originating in a Party:

(a) products wholly obtained in that Party within the meaning of Article 5;

(b) products obtained in that Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Party within the meaning of Article 6.

Article 3

(abolished)

Article 4

Cumulation of origin

1. Without prejudice to the provisions of Article 2, products shall be considered as originating in a Party if such products are obtained there, incorporating materials originating in Bulgaria, Switzerland (including Liechtenstein¹), the Czech Republic, Estonia, the European Community, Croatia, Hungary, Iceland, Lithuania, Latvia, Norway, Poland, Romania, Slovenia, The Slovak Republic and Turkey in accordance with the provisions of the Protocol on rules of origin annexed to the Agreements between this Party and each of these countries, provided that the working or processing carried out in this Party goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing. Materials originating in Croatia are eligible for cumulation of origin within the Parties only.

2. Where the working or processing carried out in the Party does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in this Party only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in this Party.

3. Products, originating in one of the countries referred to in paragraph 1, which do not undergo any working or processing in the Party, retain their origin if exported into one of these countries.

4. The cumulation provided for in this Article may only be applied if a free trade agreement is applicable between the countries involved in the acquisition of the

originating status.

Croatia shall provide the Parties with the details of the agreements and their corresponding rules of origin which are applied with the other countries referred to in paragraph 1.

1 The Principality of Liechtenstein has a customs union with Switzerland, and is a Contracting

Party to the Agreement on the European Economic Area.

Article 5

Wholly obtained products

1. The following shall be considered as wholly obtained in a Party:

- (a) mineral products extracted from its soil or from its seabed;
 - (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 outside the territorial waters of a Party by its vessels;
 - (g) products made aboard its factory ships exclusively from products referred to in (f);
 - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from marine soil or subsoil outside its territorial waters provided that it has sole rights to work that soil or subsoil;
 - (k) goods produced there exclusively from the products specified in (a) to (j).
2. The terms "its vessels" and "its factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
- (a) which are registered or recorded in a Party;
 - (b) which sail under the flag of that Party;
 - (c) which are owned to an extent of at least 50 per cent by nationals of that Party, or by a company with its head office in one of the Parties, 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 that Party and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to that Party or to public bodies or nationals of that Party;
 - (d) of which the master and officers are nationals of that Party; and
 - (e) of which at least 75 per cent of the crew are nationals of that Party.

Article 6

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II are fulfilled.

The conditions referred to above indicate, for all products covered by the Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product, which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it,

and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 per cent of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of nonoriginating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 7.

Article 7

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching; (including the makingup of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds,
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.

2. All operations carried out in a Party on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 8

Unit of qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

It follows that:

- (a) 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;
 - (b) 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 provisions of this Protocol.
2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 9

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 which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 10

Sets

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

Article 11

Neutral elements

In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture :

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

Article 12

Principle of territoriality

1. Except as provided for in Article 4 and in paragraph 3 of this Article ,the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the Parties.
2. Except as provided for in Article 4, where originating goods exported from one of the Parties to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the Parties on materials exported from one of the Parties and subsequently reimported there, provided:

- (a) the said materials are wholly obtained in one of the Parties or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported; and
 - (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - i) the reimported goods have been obtained by working or processing the exported materials; and
 - ii) the total added value acquired outside the Parties by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the Parties. But where, in the list in Annex II, a rule setting a maximum value for all the nonoriginating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside the Party by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the Parties, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.
8. Any working or processing of the kind covered by the provisions of this Article and done outside the Parties shall be done under the outward processing arrangements, or similar arrangements.

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Parties or through the territories of the other countries referred to in Article 4. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.
- Originating products may be transported by pipeline across territory other than that of a Party.
2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:
- (a) a single transport document covering the passage from the exporting country through the country of transit; or
 - (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where

applicable, the names of the ships, or the other means of transport used;
and

(iii) certifying the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

Article 14

Exhibitions

1. Originating products, sent for exhibition in a country other than those referred to in Article 4 and sold after the exhibition for importation in a Party shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that :

(a) an exporter has consigned these products from a Party 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 a person in a Party;

(c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and

(d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of 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.

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in a Party or in one of the other countries referred to in Article 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in that Party to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in a Party to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8 (2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Products originating in a Party shall, on importation into the other Party benefit from the Agreement upon submission of either :

(a) a movement certificate EUR.1, a specimen of which appears in Annex III; or

(b) in the cases specified in Article 21(1), a declaration, subsequently referred to as the "invoice declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Annex IV.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the languages of the Parties or of the countries referred to in Article 4 and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of a Party if the products concerned can be considered as products originating in a Party or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

5. The customs authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the

other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 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.

6. If products have acquired originating status by virtue of this Protocol, the movement certificate EUR.1 shall be endorsed with the following phrase:

BG "_____ - _____"
CZ "KUMULACE - CHORVATSKO"
DE "KUMULIERUNG - KROATIEN"
EN "CUMULATION - CROATIA"
FR "CUMUL - CROATIE"
HR "KUMULACIJA – HRVATSKA"
HU "KUMULÁCIÓ - HORVÁT"
PL "KUMULACJA - CHORWACJA"
RO "CUMUL - CROATIA"
SI "KUMULACIJA - HRVA_KA"
SK "KUMULÁCIA - CHORVÁTSKO"

in the "Remarks" box of the movement certificate EUR.1.

7. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.

8. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

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.

4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

BG "_____ - _____"
CZ "VYSTAVENO DODATE_N_"
DE "NACHTRÄGLICH AUSGESTELLT",
EN "ISSUED RETROSPECTIVELY"
FR "DÉLIVRÉ A POSTERIORI"
HR "NAKNADNO IZDANO"

HU "KIADVA VISSZAMEN LEGES HATÁLLYAL"

PL "WYSTAWIONE RETROSPEKTYWNE "

RO "EMIS A POSTERIORI"

SI "IZDANO NAKNADNO"

SK "VYSTAVENÉ DODATO_NE"

or a phrase in the language of the other countries referred to in Article 4.

5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR.1.

Article 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply 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:

BG "-----"

CZ "DUPLIKÁT"

DE "DUPLIKÁT"

EN "DUPLICATE"

FR "DUPLICATA"

HR "DUPLIKAT"

HU "MÁSODLAT"

PL "DUPLIKAT"

RO "DUPLICAT"

SI "DVOJNIK"

SK "DUPLIKÁT"

or a phrase in the language of the other countries referred to in Article 4.

3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate 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 20

Issue of movement certificates EUR.1 on the basis of
a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in a Party it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the Party. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

Article 20a

Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method to be used for managing such stocks.

2. This method must be able to ensure that, for a specific reference-period, the number of products obtained which could be considered as "originating" is the same as that which would have been obtained if there had been physical segregation of the

stocks.

3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.

4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.

5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

6. The customs authorities shall monitor the use made of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

Article 21

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:

(a) by an approved exporter within the meaning of Article 22, or

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6,000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in a Party or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

Article 22

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter, hereinafter referred to as "approved exporter", who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer

to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 23

Validity of proof of origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 24

Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the importing country in

accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and 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 25

Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 26

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not

imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

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.

3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1,200 in the case of products forming part of travellers' personal luggage.

Article 27

Supporting documents

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in a Party or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in a Party where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in a Party, issued or made out in a Party, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a Party in accordance with this Protocol, or in one of the other countries referred to in Article 4, in accordance with rules of origin which are identical to the rules in this Protocol.

Article 28

Preservation of proof of origin and supporting documents

- 1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).
- 2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3).
- 3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).
- 4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

Article 29

Discrepancies and formal errors

- 1. The discovery of slight discrepancies between the statements made in the proof of origin 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 proof of origin null and void if it is duly established that this document does correspond to the products submitted.
- 2. Obvious formal errors such as typing errors on a proof of origin should not cause

this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 30

Amounts expressed in euro

1. For the application of the provisions of Article 21(1)(b) and Article 26(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the countries referred to in Article 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 21(1)(b) or Article 26(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. The Parties shall be notified of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of a Party. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 31

Mutual assistance

1. The customs authorities of the Parties shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.
2. In order to ensure the proper application of this Protocol, the Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 32

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs

authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Party or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within ten 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 customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee. In all cases the settlement of disputes between the importer and the customs authorities

of the importing country shall be under the legislation of the said country.

Article 34

Penalties

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

Article 35

Free zones

1. The Parties shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a Party are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue

a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

FINAL PROVISIONS

Article 36

Amendments to the Protocol

The Joint Committee may decide to amend the provisions of this Protocol.

Article 37

Customs Sub-Committee

1. The Customs Sub-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 Sub-Committee shall be composed of experts of the Parties who are responsible for customs questions.

Article 38

Annexes

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

ANNEX II TO PROTOCOL 7a

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

The products mentioned in the list may not all be covered by the Agreement. It is therefore necessary to consult the other parts of the Agreement.

HS heading No

Description of product

Working or processing carried out on non-originating materials that confers originating status

(1) (2) (3) or (4)

Chapter 1 Live animals All the animals of Chapter 1 shall be wholly obtained

Chapter 2 Meat and edible meat offal Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained

Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates

Manufacture in which all the materials of Chapter 3 used are wholly obtained

ex Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:

Manufacture in which all the materials of Chapter 4 used are wholly obtained

0403 Buttermilk, curdled milk and cream,
yoghurt, 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

Manufacture in which:

- all the materials of
Chapter 4 used are wholly obtained,
- all the fruit juice (except
that of pineapple, lime or grapefruit)
of heading 2009 used is originating,
and
- the value of all the
materials of Chapter 17 used does
not exceed 30 % of the ex-works
price of the product
ex Chapter 5 Products of animal origin, not
elsewhere specified or included;
except for:

Manufacture in which all the
materials of Chapter 5 used are
wholly obtained

ex 0502 Prepared pigs', hogs' or boars'
bristles and hair

Cleaning, disinfecting, sorting and
straightening of bristles and hair

Chapter 6 Live trees and other plants; bulbs,
roots and the like; cut flowers and
ornamental foliage

Manufacture in which:

- all the materials of
Chapter 6 used are wholly obtained,
and
- the value of all the
materials used does not exceed
50 % of the ex-works price of the
product

Chapter 7 Edible vegetables and certain roots
and tubers

Manufacture in which all the
materials of Chapter 7 used are
wholly obtained

HS heading No

Description of product

Working or processing carried out on non-originating materials that

confers originating status

(1) (2) (3) or (4)

Chapter 8 Edible fruit and nuts; peel of citrus fruits or melons

Manufacture in which:

- all the fruit and nuts used

are wholly obtained, and

- the value of all the

materials of Chapter 17 used does

not exceed 30 % of the value of the

ex-works price of the product

ex Chapter 9 Coffee, tea, maté and spices;

except for:

Manufacture in which all the

materials of Chapter 9 used are

wholly obtained

0901 Coffee, whether or not roasted or

decaffeinated; coffee husks and

skins; coffee substitutes containing

coffee in any proportion

Manufacture from materials of any

heading

0902 Tea, whether or not flavoured Manufacture from materials of any

heading

ex 0910 Mixtures of spices Manufacture from materials of any

heading

Chapter 10 Cereals Manufacture in which all the

materials of Chapter 10 used are

wholly obtained

ex Chapter 11 Products of the milling industry;

malt; starches; inulin; wheat gluten;

except for:

Manufacture in which all the cereals,

edible vegetables, roots and tubers

of heading 0714 or fruit used are

wholly obtained

ex 1106 Flour, meal and powder of the

dried, shelled leguminous

vegetables of heading 0713

Drying and milling of leguminous

vegetables of heading 0708

Chapter 12 Oil seeds and oleaginous fruits;

miscellaneous grains, seeds and

fruit; industrial or medicinal plants;

straw and fodder

Manufacture in which all the

materials of Chapter 12 used are

wholly obtained

1301 Lac; natural gums, resins, gumresins and oleoresins (for example, balsams)

Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the exworks price of the product

1302 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:

- Mucilages and thickeners, modified, derived from vegetable products

Manufacture from non-modified mucilages and thickeners

- Other Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

Manufacture in which all the materials of Chapter 14 used are wholly obtained

ex Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:

Manufacture from materials of any heading, except that of the product

1501 Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:

- Fats from bones or waste

Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506

- Other Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207

1502 Fats of bovine animals, sheep or

goats, other than those of
heading 1503

- Fats from bones or
waste

Manufacture from materials of any
heading, except those of
heading 0201, 0202, 0204 or 0206 or
bones of heading 0506

- Other Manufacture in which all the
materials of Chapter 2 used are
wholly obtained

1504 Fats and oils and their fractions, of
fish or marine mammals, whether
or not refined, but not chemically
modified:

- Solid fractions Manufacture from materials of any
heading, including other materials of
heading 1504

- Other Manufacture in which all the
materials of Chapters 2 and 3 used
are wholly obtained

ex 1505 Refined lanolin Manufacture from crude wool grease
of heading 1505

1506 Other animal fats and oils and their
fractions, whether or not refined,
but not chemically modified:

- Solid fractions Manufacture from materials of any
heading, including other materials of
heading 1506

- Other Manufacture in which all the
materials of Chapter 2 used are
wholly obtained

1507 to 1515 Vegetable oils and their fractions:

- Soya, ground nut, palm,
copra, palm kernel, babassu, tung
and oiticica oil, myrtle wax and
Japan wax, fractions of jojoba oil
and oils for technical or industrial
uses other than the manufacture of
foodstuffs for human consumption
Manufacture from materials of any
heading, except that of the product

- Solid fractions, except
for that of jojoba oil

Manufacture from other materials of
headings 1507 to 1515

- Other Manufacture in which all the
vegetable materials used are wholly

obtained

1516 Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared

Manufacture in which:

- all the materials of Chapter 2 used are wholly obtained, and

- all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used

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 or their fractions of heading 1516

Manufacture in which:

- all the materials of Chapters 2 and 4 used are wholly obtained, and

- all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used

Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Manufacture:

- from animals of Chapter 1, and/or

- in which all the materials of Chapter 3 used are wholly obtained

ex Chapter 17 Sugars and sugar confectionery; except for:

Manufacture from materials of any heading, except that of the product ex 1701 Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter

Manufacture in which the value of all the materials of Chapter 17 used

does not exceed 30 % of the exworks 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:

- Chemically-pure maltose and fructose

Manufacture from materials of any heading, including other materials of heading 1702

- Other sugars in solid form, containing added flavouring or colouring matter

Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the exworks price of the product

- Other Manufacture in which all the materials used are originating ex 1703 Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter

Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the exworks price of the product

1704 Sugar confectionery (including white chocolate), not containing cocoa

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

Chapter 18 Cocoa and cocoa preparations Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials of Chapter 17 used does

not exceed 30 % of the ex-works price of the product

1901 Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:

- Malt extract Manufacture from cereals of Chapter 10

- Other Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

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:

- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs

Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained

- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs

Manufacture in which:

- all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly

obtained, and

- all the materials of

Chapters 2 and 3 used are wholly obtained

1903 Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms

Manufacture from materials of any heading, except potato starch of heading 1108

1904 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 or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included
Manufacture:

- from materials of any heading, except those of heading 1806,

- in which all the cereals and flour (except durum wheat and Zea mays maize, and their derivatives) used are wholly obtained, and

- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

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 ex Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants; except for:

Manufacture in which all the fruit, nuts or vegetables used are wholly obtained

ex 2001 Yams, sweet potatoes and similar

edible parts of plants containing
5 % or more by weight of starch,
prepared or preserved by vinegar
or acetic acid

Manufacture from materials of any
heading, except that of the product
ex 2004 and
ex 2005

Potatoes in the form of flour, meal
or flakes, prepared or preserved
otherwise than by vinegar or acetic
acid

Manufacture from materials of any
heading, except that of the product
2006 Vegetables, fruit, nuts, fruit-peel
and other parts of plants,
preserved by sugar (drained, glacé
or crystallized)

Manufacture in which the value of all
the materials of Chapter 17 used
does not exceed 30 % of the exworks
price of the product

2007 Jams, fruit jellies, marmalades,
fruit or nut purée and fruit or nut
pastes, obtained by cooking,
whether or not containing added
sugar or other sweetening matter

Manufacture:

- from materials of any
heading, except that of the product,
and

- in which the value of all the
materials of Chapter 17 used does
not exceed 30 % of the ex-works
price of the product

ex 2008 - Nuts, not containing
added sugar or spirits

Manufacture in which the value of all
the originating nuts and oil seeds of
headings 0801, 0802 and 1202
to 1207 used exceeds 60 % of the
ex-works price of the product

- Peanut butter; mixtures
based on cereals; palm hearts;
maize (corn)

Manufacture from materials of any
heading, except that of the product
- Other except for fruit and

nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

2009 Fruit juices (including grape must)

and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

ex Chapter 21 Miscellaneous edible preparations; except for:

Manufacture from materials of any heading, except that of the product

2101 Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof

Manufacture:

- from materials of any heading, except that of the product, and

- in which all the chicory used is wholly obtained

2103 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:

- Sauces and preparations therefor; mixed condiments and

Manufacture from materials of any heading, except that of the product.
mixed seasonings However, mustard flour or meal or prepared mustard may be used

- Mustard flour and meal and prepared mustard

Manufacture from materials of any heading

ex 2104 Soups and broths and preparations therefor

Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005

2106 Food preparations not elsewhere specified or included

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product

ex Chapter 22 Beverages, spirits and vinegar; except for:

Manufacture:

- from materials of any heading, except that of the product, and

- in which all the grapes or materials derived from grapes used are wholly obtained

2202 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other nonalcoholic beverages, not including fruit or vegetable juices of heading 2009

Manufacture:

- from materials of any heading, except that of the product,

- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and

- in which all the fruit juice

used (except that of pineapple, lime or grapefruit) is originating
2207 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength

Manufacture:

- from materials of any heading, except heading 2207 or 2208, and
- in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume

2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages

Manufacture:

- from materials of any heading, except heading 2207 or 2208, and
 - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume
- ex Chapter 23 Residues and waste from the food industries; prepared animal fodder; except for:

Manufacture from materials of any heading, except that of the product
ex 2301 Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption

Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained

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 is wholly obtained

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 are wholly obtained

2309 Preparations of a kind used in animal feeding

Manufacture in which:

- all the cereals, sugar or molasses, meat or milk used are originating, and
- all the materials of

Chapter 3 used are wholly obtained

ex Chapter 24 Tobacco and manufactured tobacco substitutes; except for:

Manufacture in which all the materials of Chapter 24 used are wholly obtained

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 2401 used is originating

ex 2403 Smoking tobacco Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating

ex Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:

Manufacture from materials of any heading, except that of the product
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 or building stone, merely cut, by sawing or otherwise, into blocks or Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm

slabs of a rectangular (including square) shape, of a thickness not 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 from materials of any heading, except 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

Chapter 26 Ores, slag and ash Manufacture from materials of any heading, except that of the product

ex Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:

Manufacture from materials of any heading, except that of the 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

Operations of refining and/or one or more specific process(es) (1)
or

Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the exworks price of the product

ex 2709 Crude oils obtained from bituminous minerals

Destructive distillation of bituminous materials

2710 Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils

Operations of refining and/or one or more specific process(es) (2)
or

Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the exworks price of the product

2711 Petroleum gases and other gaseous hydrocarbons

Operations of refining and/or one or more specific process(es) (2)

or

Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the exworks price of the product

2712 Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured

Operations of refining and/or one or more specific process(es) (2)

or

Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the exworks price of the product

2713 Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials

Operations of refining and/or one or more specific process(es) (1)

or

Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the exworks price of the product

2714 Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks

Operations of refining and/or one or more specific process(es) (1)

or

Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the exworks price of the product

2715 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)

Operations of refining and/or one or more specific process(es) (1)

or

Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the exworks price of the product

ex Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:

Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex 2805 "Mischmetall" Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of

the product

ex 2811 Sulphur trioxide Manufacture from sulphur dioxide Manufacture in which the value of all

the materials used does not exceed

40 % of the ex-works price of the

product

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

ex 2840 Sodium perborate Manufacture from disodium

tetraborate pentahydrate

Manufacture in which the value of all

the materials used does not exceed

40 % of the ex-works price of the

product

ex Chapter 29 Organic chemicals; except for: Manufacture from materials of any heading, except that of the product.

However, materials of the same

heading as the product may be used,

provided that their total value does

not exceed 20 % of the ex-works

price of the product

Manufacture in which the value of all

the materials used does not exceed

40 % of the ex-works price of the

product

ex 2901 Acyclic hydrocarbons for use as

power or heating fuels

Operations of refining and/or one or

more specific process(es) (1)

or

Other operations in which all the

materials used are classified within a

heading other than that of the

product. However, materials of the

same heading as the product may be

used, provided that their total value

does not exceed 50 % of the exworks

price of the product

ex 2902 Cyclanes and cyclenes (other than

azulenes), benzene, toluene,

xylenes, for use as power or

heating fuels

Operations of refining and/or one or

more specific process(es) (1)

or

Other operations in which all the

materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the exworks price of the product

ex 2905 Metal alcoholates of alcohols of this heading and of ethanol

Manufacture from materials of any heading, including other materials of heading 2905. However, metal

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the exworks price of the product

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 headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex 2932 - Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives

Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the exworks price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives

Manufacture from materials of any heading

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

2933 Heterocyclic compounds with nitrogen hetero-atom(s) only

Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

2934 Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds

Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex 2939 Concentrates of poppy straw containing not less than 50 % by weight of alkaloids

Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

ex Chapter 30 Pharmaceutical products; except for:

Manufacture from materials of any heading, except that of the product.

However, materials of the same heading as the product may be used,

provided that their total value does not exceed 20 % of the ex-works price of the product

3002 Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:

- 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
Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

- Other

- Human blood
Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

- Animal blood prepared for therapeutic or prophylactic uses
Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins

Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

-- Haemoglobin, blood

globulins and serum globulins

Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

-- Other Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
3003 and 3004 Medicaments (excluding goods of heading 3002, 3005 or 3006):

- Obtained from amikacin
of heading 2941

Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

- Other Manufacture:

- from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and

- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

ex 3006 Waste pharmaceuticals specified in note 4(k) to this Chapter

The origin of the product in its original classification shall be retained

ex Chapter 31 Fertilizers; except for: Manufacture from materials of any heading, except that of the product.

However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex 3105 Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous 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:

- sodium nitrate
- calcium cyanamide
- potassium sulphate
- magnesium potassium sulphate

Manufacture:

- from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and
- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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:

Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % 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

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

3205 Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes (3)

Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:

Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

3301 Essential oils (terpeneless or not),

including concretes and absolutes;
resinoids; extracted oleoresins;
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" (4) in this heading.

However, materials of the same
group as the product may be used,
provided that their total value does
not exceed 20 % of the ex-works
price of the product

Manufacture in which the value of all
the materials used does not exceed
40 % 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:

Manufacture from materials of any
heading, except that of the product.
However, materials of the same
heading as the product may be used,
provided that their total value does
not exceed 20 % of the ex-works
price of the product

Manufacture in which the value of all
the materials used does not exceed
40 % of the ex-works price of the
product

ex 3403 Lubricating preparations containing
less than 70 % by weight of
petroleum oils or oils obtained from
bituminous minerals

Operations of refining and/or one or
more specific process(es) (1)
or

Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the exworks price of the product

3404 Artificial waxes and prepared waxes:

- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax

Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

- Other Manufacture from materials of any heading, except:

- hydrogenated oils having the character of waxes of heading 1516,

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and

- materials of heading 3404

However, these materials may be used, provided that their total value does not exceed 20 % of the exworks price of the product

ex Chapter 35 Albuminoidal substances; modified starches; glues; enzymes; except for:

Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works

price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

3505 Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:

- Starch ethers and esters Manufacture from materials of any heading, including other materials of heading 3505

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

- Other Manufacture from materials of any heading, except those of heading 1108

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex Chapter 37 Photographic or cinematographic goods; except for:

Manufacture from materials of any

heading, except that of the product.
However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

3701 Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:

- Instant print film for colour photography, in packs

Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the exworks price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

- Other Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

3702 Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed
Manufacture from materials of any heading, except those of

headings 3701 and 3702

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

3704 Photographic plates, film paper, paperboard and textiles, exposed but not developed

Manufacture from materials of any heading, except those of headings 3701 to 3704

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex Chapter 38 Miscellaneous chemical products; except for:

Manufacture from materials of any heading, except that of the product.

However, materials of the same Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

product
ex 3801 - Colloidal graphite in suspension in oil and semicolloidal graphite; carbonaceous pastes for electrodes

Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils

Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the exworks price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex 3803 Refined tall oil Refining of crude tall oil Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex 3805 Spirits of sulphate turpentine, purified

Purification by distillation or refining of raw spirits of sulphate turpentine Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex 3806 Ester gums Manufacture from resin acids Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex 3807 Wood pitch (wood tar pitch) Distillation of wood tar Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

3808 Insecticides, rodenticides, fungicides, herbicides, antisprouting products and plantgrowth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products

3809 Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included

Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products

3810 Pickling preparations for metal surfaces; fluxes and other auxiliary

preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods
Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products

3811 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:

- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals

Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the exworks price of the product

- Other Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

3812 Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for 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

3813 Preparations and charges for fireextinguishers; charged fireextinguishing grenades

Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

3814 Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers

Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

3818 Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics

Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

3819 Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals

Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

3820 Anti-freezing preparations and prepared de-icing fluids

Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

3822 Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials

Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

3823 Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:

- Industrial monocarboxylic fatty acids, acid

oils from refining

Manufacture from materials of any heading, except that of the product

- Industrial fatty alcohols Manufacture from materials of any heading, including other materials of heading 3823

3824 Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries

(including those consisting of mixtures of natural products), not elsewhere specified or included:

- The following of this heading:

-- Prepared binders for foundry moulds or cores based on natural resinous products

-- Naphthenic acids, their water-insoluble salts and their esters

-- Sorbitol other than that of heading 2905

Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

-- 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

-- Ion exchangers

-- Getters for vacuum tubes

-- Alkaline iron oxide for the purification of gas

-- Ammoniacal gas liquors and spent oxide produced in coal

gas purification

-- Sulphonaphthenic acids,
their water-insoluble salts and their
esters

-- Fusel oil and Dippel's oil

-- Mixtures of salts having
different anions

-- Copying pastes with a
basis of gelatin, whether or not on
a paper or textile backing

- Other Manufacture in which the value of all
the materials used does not exceed
50 % of the ex-works price of the
product

3901 to 3915 Plastics in primary forms, waste,
parings and scrap, of plastic;
except for headings ex 3907
and 3912 for which the rules are
set out below:

- Addition

homopolymerisation products in
which a single monomer
contributes more than 99 % by
weight to the total polymer content
Manufacture in which:

- the value of all the
materials used does not exceed
50 % of the ex-works price of the
product, and

- within the above limit, the
value of all the materials of
Chapter 39 used does not exceed
20 % of the ex-works price of the
product (5)

Manufacture in which the value of all
the materials used does not exceed
25 % of the ex-works price of the
product

- Other Manufacture in which the value of all
the materials of Chapter 39 used
does not exceed 20 % of the exworks
price of the product (5)

Manufacture in which the value of all
the materials used does not exceed
25 % of the ex-works price of the
product

ex 3907 - Copolymer, made from
polycarbonate and acrylonitrilebutadiene-

styrene copolymer
(ABS)

Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product (5)

- Polyester Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the exworks price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)

3912 Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms

Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product

3916 to 3921 Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:

- 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

Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the exworks price of the product

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

- Other:

-- Addition

homopolymerisation products in which a single monomer contributes more than 99 % by

weight to the total polymer content

Manufacture in which:

- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and

- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

-- Other Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the exworks price of the product (5)

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

ex 3916 and

ex 3917

Profile shapes and tubes Manufacture in which:

- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and

- within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

ex 3920 - Ionomer sheet or film Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

- Sheets of regenerated
cellulose, polyamides or
polyethylene

Manufacture in which the value of all
the materials of the same heading as
the product used does not exceed
20 % of the ex-works price of the
product

ex 3921 Foils of plastic, metallised Manufacture from highly-transparent
polyester-foils with a thickness of
less than 23 micron (6)

Manufacture in which the value of all
the materials used does not exceed
25 % of the ex-works price of the
product

3922 to 3926 Articles of plastics Manufacture in which the value of all
the materials used does not exceed
50 % of the ex-works price of the
product

ex Chapter 40 Rubber and articles thereof; except
for:

Manufacture from materials of any
heading, except that of the product
ex 4001 Laminated slabs of crepe rubber
for shoes

Lamination of sheets of natural
rubber

4005 Compounded rubber,
unvulcanised, 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,
tyre treads and tyre flaps, of
rubber:

- Retreaded pneumatic,
solid or cushion tyres, of rubber
Retreading of used tyres

- Other Manufacture from materials of any
heading, except those of
headings 4011 and 4012

ex 4017 Articles of hard rubber Manufacture from hard rubber

ex Chapter 41 Raw hides and skins (other than
furskins) and leather; except for:
Manufacture from materials of any

heading, except that of the product
ex 4102 Raw skins of sheep or lambs,
without wool on

Removal of wool from sheep or lamb
skins, with wool on

4104 to 4106 Tanned or crust hides and skins,
without wool or hair on, whether or
not split, but not further prepared
Retanning of pre-tanned leather
or

Manufacture from materials of any
heading, except that of the product
4107, 4112 and
4113

Leather further prepared after
tanning or crusting, including
parchment-dressed leather,
without wool or hair on, whether or
not split, other than leather of
heading 4114

Manufacture from materials of any
heading, except headings 4104 to
4113

ex 4114 Patent leather and patent
laminated leather; metallised
leather

Manufacture from materials of
headings 4104 to 4106, 4107, 4112
or 4113 provided that their total value
does not exceed 50 % of the exworks
price of the product

Chapter 42 Articles of leather; saddlery and
harness; travel goods, handbags
and similar containers; articles of
animal gut (other than silk worm
gut)

Manufacture from materials of any
heading, except that of the product
ex Chapter 43 Furskins and artificial fur;
manufactures thereof; except for:

Manufacture from materials of any
heading, except that of the product
ex 4302 Tanned or dressed furskins,
assembled:

- Plates, crosses and
similar forms

Bleaching or dyeing, in addition to
cutting and assembly of nonassembled

tanned or dressed

furskins

- Other Manufacture from non-assembled,
tanned or dressed furskins

4303 Articles of apparel, clothing
accessories and other articles of
furskin

Manufacture from non-assembled
tanned or dressed furskins of
heading 4302

ex Chapter 44 Wood and articles of wood; wood
charcoal; except for:

Manufacture from materials of any
heading, except that of the product

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 end-jointed

Planing, sanding or end-jointing
ex 4408 Sheets for veneering (including
those obtained by slicing laminated

wood) and for plywood, of a
Splicing, planing, sanding or endjointing
thickness not exceeding 6 mm,
spliced, and other wood sawn
lengthwise, sliced or peeled of a
thickness not exceeding 6 mm,
planed, sanded or end-jointed

ex 4409 Wood continuously shaped along
any of its edges, ends or faces,
whether or not planed, sanded or
end-jointed:

- Sanded or end-jointed Sanding or end-jointing

- Beadings and mouldings Beading or moulding

ex 4410 to ex 4413 Beadings and mouldings, including
moulded skirting and other
moulded boards

Beading or moulding

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

Manufacture from materials of any heading, except that of the product.

However, cellular wood panels, shingles and shakes may be used

- Beadings and mouldings Beading or moulding

ex 4421 Match splints; wooden pegs or pins for footwear

Manufacture from wood of any heading, except drawn wood of

heading 4409

ex Chapter 45 Cork and articles of cork; except for:

Manufacture from materials of any heading, except that of the product

4503 Articles of natural cork Manufacture from cork of heading 4501

Chapter 46 Manufactures of straw, of esparto

or of other plaiting materials;

basketware and wickerwork

Manufacture from materials of any heading, except that of the product

Chapter 47 Pulp of wood or of other fibrous

cellulosic material; recovered

(waste and scrap) paper or

paperboard

Manufacture from materials of any heading, except that of the product

ex Chapter 48 Paper and paperboard; articles of

paper pulp, of paper or of

paperboard; except for:

Manufacture from materials of any heading, except that of the product

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 4809),

duplicator stencils and offset

plates, of paper, whether or not put

Manufacture from paper-making

materials of Chapter 47

up in boxes

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:

- from materials of any heading, except that of the product, and

- in which 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:

- from materials of any heading, except that of the product, and

- in which 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

ex Chapter 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:

Manufacture from materials of any heading, except that of the product

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 of any
heading, except those of
headings 4909 and 4911
4910 Calendars of any kind, printed,
including calendar blocks:

- Calendars of the
"perpetual" type or with
replaceable blocks mounted on
bases other than paper or
paperboard

Manufacture:

- from materials of any
heading, except that of the product,
and

- in which the value of all the
materials used does not exceed
50 % of the ex-works price of the
product

- Other Manufacture from materials of any
heading, except those of
headings 4909 and 4911

ex Chapter 50 Silk; except for: Manufacture from materials of any
heading, except that of the product

ex 5003 Silk waste (including cocoons
unsuitable for reeling, yarn waste
and garnetted stock), carded or
combed

Carding or combing of silk waste

5004 to ex 5006 Silk yarn and yarn spun from silk
waste

Manufacture from (7):

- raw silk or silk waste,
carded or combed or otherwise
prepared for spinning,

- other natural fibres, not
carded or combed or otherwise
prepared for spinning,

- chemical materials or
textile pulp, or

- paper-making materials

5007 Woven fabrics of silk or of silk
waste:

- Incorporating rubber
thread

Manufacture from single yarn (7)

- Other Manufacture from (7):

- coir yarn,
 - natural fibres,
 - man-made staple fibres,
- not carded or combed or otherwise prepared for spinning,
- chemical materials or textile pulp, or
 - paper

or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

ex Chapter 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric;

except for:

Manufacture from materials of any heading, except that of the product 5106 to 5110 Yarn of wool, of fine or coarse animal hair or of horsehair

Manufacture from (7):

- raw silk or silk waste,
- carded or combed or otherwise prepared for spinning,
- natural fibres, not carded or combed or otherwise prepared for spinning,
 - chemical materials or textile pulp, or
 - paper-making materials

5111 to 5113 Woven fabrics of wool, of fine or coarse animal hair or of horsehair:

- Incorporating rubber thread

Manufacture from single yarn (7)

- Other Manufacture from (7)

- coir yarn,
- natural fibres,
- man-made staple fibres,

not carded or combed or otherwise

prepared for spinning,

- chemical materials or

textile pulp, or

- paper

or

Printing accompanied by at least two

preparatory or finishing operations

(such as scouring, bleaching,

mercerising, heat setting, raising,

calendering, shrink resistance

processing, permanent finishing,

decatizing, impregnating, mending

and burling), provided that the value

of the unprinted fabric used does not

exceed 47.5% of the ex-works price

of the product

ex Chapter 52 Cotton; except for: Manufacture from materials of any

heading, except that of the product

5204 to 5207 Yarn and thread of cotton Manufacture from (7):

- raw silk or silk waste,

carded or combed or otherwise

prepared for spinning,

- natural fibres, not carded

or combed or otherwise prepared for

spinning,

- chemical materials or

textile pulp, or

- paper-making materials

5208 to 5212 Woven fabrics of cotton:

- Incorporating rubber

thread

Manufacture from single yarn (7)

- Other Manufacture from (7):

- coir yarn,

- natural fibres,

- man-made staple fibres,

not carded or combed or otherwise

prepared for spinning,

- chemical materials or

textile pulp, or

- paper

or

Printing accompanied by at least two

preparatory or finishing operations

(such as scouring, bleaching,

mercerising, heat setting, raising,

calendering, shrink resistance

processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

ex Chapter 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:

Manufacture from materials of any heading, except that of the product 5306 to 5308 Yarn of other vegetable textile fibres; paper yarn

Manufacture from (7):

- raw silk or silk waste, carded or combed or otherwise prepared for spinning,
 - natural fibres, not carded or combed or otherwise prepared for spinning,
 - chemical materials or textile pulp, or
 - paper-making materials
- 5309 to 5311 Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:

- Incorporating rubber thread

Manufacture from single yarn (7)

- Other Manufacture from (7):

- coir yarn,
- jute yarn,
- natural fibres,
- man-made staple fibres, not carded or combed or otherwise prepared for spinning,
- chemical materials or textile pulp, or
- paper

or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value

of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

5401 to 5406 Yarn, monofilament and thread of man-made filaments

Manufacture from (7):

- raw silk or silk waste, carded or combed or otherwise prepared for spinning,
- natural fibres, not carded or combed or otherwise prepared for spinning,
- chemical materials or textile pulp, or
- paper-making materials

5407 and 5408 Woven fabrics of man-made filament yarn:

- Incorporating rubber thread

Manufacture from single yarn (7)

- Other Manufacture from (7):
- coir yarn,
- natural fibres,
- man-made staple fibres, not carded or combed or otherwise prepared for spinning,
- chemical materials or textile pulp, or
- paper

or
Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

5501 to 5507 Man-made staple fibres Manufacture from chemical materials or textile pulp

5508 to 5511 Yarn and sewing thread of manmade staple fibres

Manufacture from (7):

- raw silk or silk waste, carded or combed or otherwise

prepared for spinning,
- natural fibres, not carded
or combed or otherwise prepared for
spinning,
- chemical materials or
textile pulp, or
- paper-making materials
5512 to 5516 Woven fabrics of man-made staple
fibres:

- Incorporating rubber
thread

Manufacture from single yarn (7)

- Other Manufacture from (7):

- coir yarn,
- natural fibres,
- man-made staple fibres,
not carded or combed or otherwise
prepared for spinning,
- chemical materials or
textile pulp, or
- paper

or

Printing accompanied by at least two
preparatory or finishing operations
(such as scouring, bleaching,
mercerising, heat setting, raising,
calendering, shrink resistance
processing, permanent finishing,
decatizing, impregnating, mending
and burling), provided that the value
of the unprinted fabric used does not
exceed 47.5 % of the ex-works price
of the product

ex Chapter 56 Wadding, felt and non-wovens;
special yarns; twine, cordage,
ropes and cables and articles
thereof; except for:

Manufacture from (7):

- coir yarn,
- natural fibres,
- chemical materials or
textile pulp, or
- paper-making materials

5602 Felt, whether or not impregnated,
coated, covered or laminated:

- Needleloom felt Manufacture from (7):
- natural fibres, or
- chemical materials or

textile pulp

However:

- polypropylene filament of heading 5402,
 - polypropylene fibres of heading 5503 or 5506, or
 - polypropylene filament tow of heading 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 total value does not exceed 40 % of the ex-works price of the product

- Other Manufacture from (7):

- natural fibres,
- man-made staple fibres made from casein, or
- chemical materials or textile pulp

5604 Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:

- Rubber thread and cord, textile covered

Manufacture from rubber thread or cord, not textile covered

- Other Manufacture from (7):

- natural fibres, not carded or combed or otherwise processed for spinning,
- chemical materials or textile pulp, or
- paper-making materials

5605 Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404

or 5405, combined with metal in the form of thread, strip or powder or covered with metal

Manufacture from (7):

- natural fibres,
- man-made staple fibres, not carded or combed or otherwise processed for spinning,
- chemical materials or

textile pulp, or

- paper-making materials

5606 Gimped yarn, and strip and the like

of heading 5404 or 5405, gimped

(other than those of heading 5605

and gimped horsehair yarn);

chenille yarn (including flock

chenille yarn); loop wale-yarn

Manufacture from (7):

- natural fibres,

- man-made staple fibres,

not carded or combed or otherwise

processed for spinning,

- chemical materials or

textile pulp, or

- paper-making materials

Chapter 57 Carpets and other textile floor

coverings:

- Of needleloom felt Manufacture from (7):

- natural fibres, or

- chemical materials or

textile pulp

However:

- polypropylene filament of

heading 5402,

- polypropylene fibres of

heading 5503 or 5506, or

- polypropylene filament tow

of heading 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 total value does

not exceed 40 % of the ex-works

price of the product

Jute fabric may be used as a backing

- Of other felt Manufacture from (7):

- natural fibres, not carded

or combed or otherwise processed

for spinning, or

- chemical materials or

textile pulp

- Other Manufacture from (7):

- coir yarn or jute yarn,

- synthetic or artificial

filament yarn,

- natural fibres, or

- man-made staple fibres,

not carded or combed or otherwise
processed for spinning
Jute fabric may be used as a backing
ex Chapter 58 Special woven fabrics; tufted textile
fabrics; lace; tapestries; trimmings;
embroidery; except for:

- Combined with rubber
thread

Manufacture from single yarn (7)

- Other Manufacture from (7):

- natural fibres,

- man-made staple fibres,
not carded or combed or otherwise
processed for spinning, or

- chemical materials or

textile pulp

or

Printing accompanied by at least two
preparatory or finishing operations
(such as scouring, bleaching,
mercerising, heat setting, raising,
calendering, shrink resistance
processing, permanent finishing,
decatizing, impregnating, mending
and burling), provided that the value
of the unprinted fabric used does not
exceed 47.5 % of the ex-works price
of the product

5805 Hand-woven tapestries of the
types Gobelins, Flanders,
Aubusson, Beauvais and the like,
and needle-worked tapestries (for
example, petit point, cross stitch),
whether or not made up

Manufacture from materials of any
heading, except that of the product
5810 Embroidery in the piece, in strips
or in motifs

Manufacture:

- from materials of any
heading, except that of the product,
and

- in which the value of all the
materials used does not exceed
50 % of the ex-works price of the
product

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:

- Containing not more than 90 % by weight of textile materials

Manufacture from yarn

- Other Manufacture from chemical materials or textile pulp

5903 Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902

Manufacture from yarn

or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

5904 Linoleum, whether or note 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 (7)

5905 Textile wall coverings:

- Impregnated, coated, covered or laminated with rubber, plastics or other materials

Manufacture from yarn

- Other Manufacture from (7):

- coir yarn,

- natural fibres,

- man-made staple fibres,

not carded or combed or otherwise

processed for spinning, or

- chemical materials or textile pulp

or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

5906 Rubberised textile fabrics, other than those of heading 5902:

- Knitted or crocheted fabrics

Manufacture from (7):

- natural fibres,
- man-made staple fibres, not carded or combed or otherwise processed for spinning, or
- chemical materials or textile pulp
- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials

Manufacture from chemical materials

- Other Manufacture from yarn

5907 Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like

Manufacture from yarn

or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not

exceed 47.5 % of the ex-works price
of the product

5908 Textile wicks, woven, plaited or
knitted, for lamps, stoves, lighters,
candles or the like; incandescent
gas mantles and tubular knitted
gas mantle fabric therefor, whether
or not impregnated:

- Incandescent gas
mantles, impregnated

Manufacture from tubular knitted
gas-mantle fabric

- Other Manufacture from materials of any
heading, except that of the product

5909 to 5911 Textile articles of a kind suitable for
industrial use:

- Polishing discs or rings
other than of felt of heading 5911

Manufacture from yarn or waste
fabrics or rags of heading 6310

- Woven fabrics, of a kind
commonly used in papermaking or
other technical uses, felted or not,
whether or not impregnated or
coated, tubular or endless with
single or multiple warp and/or weft,
or flat woven with multiple warp
and/or weft of heading 5911

Manufacture from (7):

- coir yarn,

- the following materials:

- yarn of

polytetrafluoroethylene , (8)

- yarn, multiple, of

polyamide, coated impregnated or
covered with a phenolic resin,

- yarn of synthetic textile

fibres of aromatic polyamides,
obtained by polycondensation of mphenylenediamine
and isophthalic
acid,

- monofil of

polytetrafluoroethylene (8) ,

- yarn of synthetic textile

fibres of poly(p-phenylene
terephthalamide),

- glass fibre yarn, coated
with phenol resin and gimped with

acrylic yarn (8),
-- copolyester monofilaments
of a polyester and a resin of
terephthalic acid and 1,4-
cyclohexanediethanol and isophthalic
acid,

-- natural fibres,
-- man-made staple fibres
not carded or combed or otherwise
processed for spinning, or
-- chemical materials or
textile pulp

- Other Manufacture from (7):

- coir yarn,
- natural fibres,
- man-made staple fibres,
not carded or combed or otherwise
processed for spinning, or
- chemical materials or
textile pulp

Chapter 60 Knitted or crocheted fabrics Manufacture from (7):

- natural fibres,
- man-made staple fibres,
not carded or combed or otherwise
processed for spinning, or
- chemical materials or
textile pulp

Chapter 61 Articles of apparel and clothing
accessories, knitted or crocheted:

- Obtained by sewing
together or otherwise assembling,
two or more pieces of knitted or
crocheted fabric which have been
Manufacture from yarn (7)(9)
either cut to form or obtained
directly to form

- Other Manufacture from (7):

- natural fibres,
- man-made staple fibres,
not carded or combed or otherwise
processed for spinning, or
- chemical materials or
textile pulp

ex Chapter 62 Articles of apparel and clothing
accessories, not knitted or
crocheted; except for:

Manufacture from yarn (7)(9)

ex 6202, ex 6204,

ex 6206, ex 6209

and ex 6211

Women's, girls' and babies'

clothing and clothing accessories

for babies, embroidered

Manufacture from yarn (9)

or

Manufacture from unembroidered

fabric, provided that the value of the

unembroidered fabric used does not

exceed 40 % of the ex-works price of

the product (9)

ex 6210 and

ex 6216

Fire-resistant equipment of fabric

covered with foil of aluminised

polyester

Manufacture from yarn (9)

or

Manufacture from uncoated fabric,

provided that the value of the

uncoated fabric used does not

exceed 40 % of the ex-works price of

the product (9)

6213 and 6214 Handkerchiefs, shawls, scarves,

mufflers, mantillas, veils and the

like:

- Embroidered Manufacture from unbleached single

yarn (7)(9)

or

Manufacture from unembroidered

fabric, provided that the value of the

unembroidered fabric used does not

exceed 40 % of the ex-works price of

the product (9)

- Other Manufacture from unbleached single

yarn (7)(9)

or

Making up, followed by printing

accompanied by at least two

preparatory or finishing operations

(such as scouring, bleaching,

mercerising, heat setting, raising,

calendering, shrink resistance

processing, permanent finishing,

decatising, impregnating, mending

and burling), provided that the value

of all the unprinted goods of

headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product

6217 Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:

- Embroidered Manufacture from yarn (9)
or

Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9)

- Fire-resistant equipment of fabric covered with foil of aluminised polyester
Manufacture from yarn (9)
or

Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (9)

- Interlinings for collars and cuffs, cut out
Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

- Other Manufacture from yarn (9)
ex Chapter 63 Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:

Manufacture from materials of any heading, except that of the product 6301 to 6304 Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:

- Of felt, of nonwovens Manufacture from (7):
 - natural fibres, or
 - chemical materials or textile pulp
- Other:

-- Embroidered Manufacture from unbleached single yarn (9) (10)

or

Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product

-- Other Manufacture from unbleached single yarn (9) (10)

6305 Sacks and bags, of a kind used for the packing of goods

Manufacture from (7):

- natural fibres,
- man-made staple fibres, not carded or combed or otherwise processed for spinning, or
- chemical materials or textile pulp

6306 Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:

- Of nonwovens Manufacture from (7) (9):

- natural fibres, or
- chemical materials or textile pulp

- Other Manufacture from unbleached single yarn (7) (9)

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 that their total value does not exceed 15 % of the

ex-works price of the set

ex Chapter 64 Footwear, gaiters and the like;

parts of such articles; except for:

Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406

6406 Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof

Manufacture from materials of any heading, except that of the product ex Chapter 65 Headgear and parts thereof; except for:

Manufacture from materials of any heading, except that of the product 6503 Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed

Manufacture from yarn or textile fibres (9)

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 (9)

ex Chapter 66 Umbrellas, sun umbrellas, walkingsticks, seat-sticks, whips, ridingcrops, and parts thereof; except for:

Manufacture from materials of any heading, except that of the product 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

Chapter 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Manufacture from materials of any heading, except that of the product
ex Chapter 68 Articles of stone, plaster, cement, asbestos, mica or similar materials;
except for:

Manufacture from materials of any heading, except that of the product
ex 6803 Articles of slate or of agglomerated slate

Manufacture from worked slate
ex 6812 Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures 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)

Chapter 69 Ceramic products Manufacture from materials of any heading, except that of the product
ex Chapter 70 Glass and glassware; except for: Manufacture from materials of any heading, except that of the product
ex 7003, ex 7004
and ex 7005

Glass with a non-reflecting layer Manufacture from materials of heading 7001

7006 Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:

- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI standards

(11)

Manufacture from non-coated glassplate

substrate of heading 7006

- Other Manufacture from materials of heading 7001

7007 Safety glass, consisting of toughened (tempered) or laminated glass

Manufacture from materials of heading 7001

7008 Multiple-walled insulating units of glass

Manufacture from materials of heading 7001

7009 Glass mirrors, whether or not framed, including rear-view mirrors

Manufacture from materials of heading 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 from materials of any heading, except that of the product or

Cutting of glassware, provided that the total value of the uncut glassware used 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 7010 or 7018)

Manufacture from materials of any heading, except that of the product or

Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product

or

Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of

the product

ex 7019 Articles (other than yarn) of glass fibres

Manufacture from:

- uncoloured slivers, rovings, yarn or chopped strands, or
- glass wool

ex Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof;

imitation jewellery; coin; except for:

Manufacture from materials of any heading, except that of the product

ex 7101 Natural or cultured pearls, graded and temporarily strung for convenience of transport

Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

ex 7102, ex 7103

and ex 7104

Worked precious or semi-precious stones (natural, synthetic or reconstructed)

Manufacture from unworked precious or semi-precious stones

7106, 7108 and

7110

Precious metals:

- Unwrought Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110

or

Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110

or

Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals

- Semi-manufactured or in powder form

Manufacture from unwrought precious metals

ex 7107, ex 7109

and 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 from materials of any
heading, except that of the product
or

Manufacture from base metal parts,
not plated or covered with precious
metals, provided that the value of all
the materials used does not exceed
50 % of the ex-works price of the
product

ex Chapter 72 Iron and steel; except for: Manufacture from materials of any
heading, except that of the product

7207 Semi-finished products of iron or
non-alloy steel

Manufacture from materials of
heading 7201, 7202, 7203, 7204
or 7205

7208 to 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 7206

7217 Wire of iron or non-alloy steel Manufacture from semi-finished
materials of heading 7207

ex 7218, 7219 to

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 7218

7223 Wire of stainless steel Manufacture from semi-finished
materials of heading 7218

ex 7224, 7225 to

7228

Semi-finished products, flat-rolled

products, hot-rolled bars and rods,
in irregularly wound coils; 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 7206, 7218
or 7224

7229 Wire of other alloy steel Manufacture from semi-finished
materials of heading 7224

ex Chapter 73 Articles of iron or steel; except for: Manufacture from materials of any
heading, except that of the product

ex 7301 Sheet piling Manufacture from materials of
heading 7206

7302 Railway or tramway track
construction material of iron or
steel, the following: rails, checkrails
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 specialised for
jointing or fixing rails

Manufacture from materials of
heading 7206

7304, 7305 and
7306

Tubes, pipes and hollow profiles,
of iron (other than cast iron) or
steel

Manufacture from materials of
heading 7206, 7207, 7218 or 7224

ex 7307 Tube or pipe fittings of stainless
steel (ISO No X5CrNiMo 1712),
consisting of several parts

Turning, drilling, reaming, threading,
deburring and sandblasting of forged
blanks, provided that the total value
of the forged blanks used does not
exceed 35 % of the ex-works price of
the product

7308 Structures (excluding prefabricated
buildings of heading 9406) and
parts of structures (for example,
bridges and bridge-sections, lockgates,
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 from materials of any heading, except that of the product.

However, welded angles, shapes and sections of heading 7301 may not be used

ex 7315 Skid chain Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the exworks price of the product

ex Chapter 74 Copper and articles thereof; except for:

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

7401 Copper mattes; cement copper (precipitated copper)

Manufacture from materials of any heading, except that of the product

7402 Unrefined copper; copper anodes for electrolytic refining

Manufacture from materials of any heading, except that of the product

7403 Refined copper and copper alloys, unwrought:

- Refined copper Manufacture from materials of any heading, except that of the product

- Copper alloys and refined copper containing other elements

Manufacture from refined copper, unwrought, or waste and scrap of copper

7404 Copper waste and scrap Manufacture from materials of any heading, except that of the product

7405 Master alloys of copper Manufacture from materials of any

heading, except that of the product
ex Chapter 75 Nickel and articles thereof; except
for:

Manufacture:

- from materials of any
heading, except that of the product,
and
- in which the value of all the
materials used does not exceed
50 % of the ex-works price of the
product

7501 to 7503 Nickel mattes, nickel oxide sinters
and other intermediate products of
nickel metallurgy; unwrought
nickel; nickel waste and scrap

Manufacture from materials of any
heading, except that of the product
ex Chapter 76 Aluminium and articles thereof;
except for:

Manufacture:

- from materials of any
heading, except that of the product,
and
- in which the value of all the
materials used does not exceed
50 % of the ex-works price of the
product

7601 Unwrought aluminium Manufacture:

- from materials of any
heading, except that of the product,
and
- in which the value of all the
materials used does not exceed
50 % of the ex-works price of the
product

or

Manufacture by thermal or
electrolytic treatment from unalloyed
aluminium or waste and scrap of
aluminium

7602 Aluminium waste or scrap Manufacture from materials of any
heading, except that of the product
ex 7616 Aluminium articles other than
gauze, cloth, grill, netting, fencing,

Manufacture:

reinforcing fabric and similar
materials (including endless
bands) of aluminium wire, and

expanded metal of aluminium

- from materials of any heading, except 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

- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Chapter 77 Reserved for possible future use in the HS

ex Chapter 78 Lead and articles thereof; except for:

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

7801 Unwrought lead:

- Refined lead Manufacture from "bullion" or "work" lead

- Other Manufacture from materials of any heading, except that of the product.

However, waste and scrap of heading 7802 may not be used

7802 Lead waste and scrap Manufacture from materials of any heading, except that of the product

ex Chapter 79 Zinc and articles thereof; except for:

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

7901 Unwrought zinc Manufacture from materials of any heading, except that of the product.

However, waste and scrap of heading 7902 may not be used

7902 Zinc waste and scrap Manufacture from materials of any heading, except that of the product
ex Chapter 80 Tin and articles thereof; except for: Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

8001 Unwrought tin Manufacture from materials of any heading, except that of the product.

However, waste and scrap of heading 8002 may not be used

8002 and 8007 Tin waste and scrap; other articles of tin

Manufacture from materials of any heading, except that of the product
Chapter 81 Other base metals; cermets; articles thereof:

- Other base metals, wrought; articles thereof

Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product

- Other Manufacture from materials of any heading, except that of the product
ex Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:

Manufacture from materials of any heading, except that of the product

8206 Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale

Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set
8207 Interchangeable tools for hand tools, whether or not poweroperated, 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

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

8208 Knives and cutting blades, for machines or for mechanical appliances

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex 8211 Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208

Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used

8214 Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives);

Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used

manicure or pedicure sets and instruments (including nail files)

8215 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butterknives, sugar tongs and similar

kitchen or tableware

Manufacture from materials of any

heading, except that of the product.

However, handles of base metal may be used

ex Chapter 83 Miscellaneous articles of base metal; except for:

Manufacture from materials of any

heading, except that of the product

ex 8302 Other mountings, fittings and similar articles suitable for buildings, and automatic door closers

Manufacture from materials of any

heading, except that of the product.

However, other materials of

heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product

ex 8306 Statuettes and other ornaments, of base metal

Manufacture from materials of any

heading, except that of the product.

However, other materials of

heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product

ex Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:

Manufacture:

- from materials of any

heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

ex 8401 Nuclear fuel elements Manufacture from materials of any heading, except that of the product (12)

Manufacture in which the value of all the materials used does not exceed

30 % of the ex-works price of the product

8402 Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

8403 and ex 8404 Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers

Manufacture from materials of any heading, except those of headings 8403 and 8404

Manufacture in which the value of all the materials used does not exceed 40 % 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 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

8411 Turbo-jets, turbo-propellers and other gas turbines

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 25 % 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

ex 8413 Rotary positive displacement pumps

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

ex 8414 Industrial fans, blowers and the like Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the

product

Manufacture in which the value of all the materials used does not exceed 25 % 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

8418 Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415

Manufacture:

- from materials of any heading, except that of the product,
- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used

ex 8419 Machines for wood, paper pulp, paper and paperboard industries

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8420 Calendering or other rolling machines, other than for metals or glass, and cylinders therefor

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8423 Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds

Manufacture:

- from materials of any heading, except that of the product, and
- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

8425 to 8428 Lifting, handling, loading or unloading machinery

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- within the above limit, the value of all the materials of

heading 8431 used does not exceed
10 % of the ex-works price of the
product

Manufacture in which the value of all
the materials used does not exceed
30 % of the ex-works price of the
product

8429 Self-propelled bulldozers,
angledozers, graders, levellers,
scrapers, mechanical shovels,
excavators, shovel loaders,
tamping machines and road rollers:

- Road rollers Manufacture in which the value of all
the materials used does not exceed
40 % of the ex-works price of the
product

- Other Manufacture in which: Manufacture in which the value of all
the materials used does not exceed
- the value of all the
materials used does not exceed
40 % of the ex-works price of the
product, and

- within the above limit, the
value of all the materials of
heading 8431 used does not exceed
10 % of the ex-works price of the
product

30 % of the ex-works price of the
product

8430 Other moving, grading, levelling,
scraping, excavating, tamping,
compacting, extracting or boring
machinery, for earth, minerals or
ores; pile-drivers and pileextractors;
snow-ploughs and
snow-blowers

Manufacture in which:

- the value of all the
materials used does not exceed
40 % of the ex-works price of the
product, and

- within the above limit, the
value of all the materials of
heading 8431 used does not exceed
10 % of the ex-works price of the
product

Manufacture in which the value of all
the materials used does not exceed

30 % of the ex-works price of the product

ex 8431 Parts suitable for use solely or principally with road rollers

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

8439 Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8441 Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8444 to 8447 Machines of these headings for use in the textile industry

Manufacture in which the value of all the materials used does not exceed

40 % of the ex-works price of the product

ex 8448 Auxiliary machinery for use with machines of headings 8444 and 8445

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

8452 Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:

- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product,
- the value of all the nonoriginating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and
- the thread-tension, crochet and zigzag mechanisms used are originating

- Other Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

8456 to 8466 Machine-tools and machines and their parts and accessories of headings 8456 to 8466

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

8469 to 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

8482 Ball or roller bearings Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 25 % 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; mechanical seals

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

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

elsewhere in this Chapter

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:

Manufacture:

- from materials of any
heading, except that of the product,
and

- in which the value of all the
materials used does not exceed
40 % of the ex-works price of the
product

Manufacture in which the value of all
the materials used does not exceed
30 % of the ex-works price of the
product

8501 Electric motors and generators
(excluding generating sets)

Manufacture in which:

- the value of all the
materials used does not exceed
40 % of the ex-works price of the
product, and
- within the above limit, the
value of all the materials of
heading 8503 used does not exceed
10 % of the ex-works price of the
product

Manufacture in which the value of all
the materials used does not exceed
30 % of the ex-works price of the
product

8502 Electric generating sets and rotary
converters

Manufacture in which:

- the value of all the
materials used does not exceed
40 % of the ex-works price of the
product, and
- within the above limit, the
value of all the materials of
headings 8501 and 8503 used does
not exceed 10 % of the ex-works
price of the product

Manufacture in which the value of all
the materials used does not exceed

30 % of the ex-works price of the product

ex 8504 Power supply units for automatic data-processing machines

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex 8518 Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audiofrequency electric amplifiers; electric sound amplifier sets

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

8519 Turntables (record-decks), recordplayers, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8520 Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8521 Video recording or reproducing apparatus, whether or not incorporating a video tuner

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8522 Parts and accessories suitable for use solely or principally with the apparatus of headings 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 Manufacture in which:
 - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
 - within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8525 Transmission apparatus for radiotelephony, radio-telegraphy, radiobroadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- the value of all the nonoriginating materials used does not

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

exceed the value of all the originating materials used

8526 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

8527 Reception apparatus for radiotelephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

8528 Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all

the materials used does not exceed 25 % of the ex-works price of the product

8529 Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:

- Suitable for use solely or principally with video recording or reproducing apparatus

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

- Other Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and

- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

8535 and 8536 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and

- within the above limit, the

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product

8537 Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535

or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

ex 8541 Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips

Manufacture:

- from materials of any heading, except that of the product, and
- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

8542 Electronic integrated circuits and microassemblies:

- Monolithic integrated circuits

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- within the above limit, the value of all the materials of headings 8541 and 8542 used does

not exceed 10 % of the ex-works price of the product
or

The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Article 4
Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

- Other Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and

- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

8544 Insulated (including enamelled or anodised) wire, cable (including coaxial 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

8547 Insulating fittings for electrical
machines, appliances or
equipment, being fittings wholly of
insulating materials apart from any
minor components of metal (for
example, threaded sockets)
incorporated during moulding
solely for purposes of assembly,
other than insulators of
heading 8546; electrical conduit
tubing and joints therefor, of base
metal lined with insulating material
Manufacture in which the value of all
the materials used does not exceed
40 % of the ex-works price of the
product

8548 Waste and scrap of primary cells,
primary batteries and electric
accumulators; spent primary cells,
spent primary batteries and spent
electric accumulators; 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

ex Chapter 86 Railway or tramway locomotives,
rolling-stock and parts thereof;
railway or tramway track fixtures
and fittings and parts thereof;
mechanical (including electromechanical)
traffic signalling

equipment of all kinds; except for:
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

Manufacture:

- from materials of any
heading, except that of the product,
and

- in which the value of all the
materials used does not exceed
40 % of the ex-works price of the
product

Manufacture in which the value of all
the materials used does not exceed
30 % of the ex-works price of the
product

ex Chapter 87 Vehicles other than railway or
tramway rolling-stock, and parts
and accessories thereof; except
for:

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 Manufacture: Manufacture in which the value of
all

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

- from materials of any
heading, except that of the product,
and

- in which the value of all the
materials used does not exceed
40 % of the ex-works price of the
product

the materials used does not exceed
30 % of the ex-works price of the
product

8710 Tanks and other armoured fighting
vehicles, motorized, whether or not

fitted with weapons, and parts of such vehicles

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:

- With reciprocating internal combustion piston engine of a cylinder capacity:

- Not exceeding 50 cm³ Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product

- Exceeding 50 cm³ Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

- Other Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

ex 8712 Bicycles without ball bearings Manufacture from materials of any heading, except those of

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the heading 8714 product

8715 Baby carriages and parts thereof Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

ex Chapter 88 Aircraft, spacecraft, and parts thereof; except for:

Manufacture from materials of any

heading, except that of the product
Manufacture in which the value of all
the materials used does not exceed
40 % of the ex-works price of the
product

ex 8804 Rotochutes Manufacture from materials of any
heading, including other materials of
heading 8804

Manufacture in which the value of all
the materials used does not exceed
40 % of the ex-works price of the
product

8805 Aircraft launching gear; deckarrestor
or similar gear; ground
flying trainers; parts of the
foregoing articles

Manufacture from materials of any
heading, except that of the product
Manufacture in which the value of all
the materials used does not exceed
30 % of the ex-works price of the
product

Chapter 89 Ships, boats and floating structures Manufacture from materials of any
heading, except that of the product.
However, hulls of heading 8906 may
not be used

Manufacture in which the value of all
the materials used does not exceed
40 % of the ex-works price of the
product

ex Chapter 90 Optical, photographic,
cinematographic, measuring,
checking, precision, medical or
surgical instruments and
apparatus; parts and accessories
thereof; except for:

Manufacture:

- from materials of any
heading, except that of the product,
and

- in which the value of all the
materials used does not exceed
40 % of the ex-works price of the
product

Manufacture in which the value of all
the materials used does not exceed
30 % of the ex-works price of the
product

9001 Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 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, Manufacture in which the value of all the materials used does not exceed mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked

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:

- from materials of any heading, except that of the product,
- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and

- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed

30 % of the ex-works price of the product

ex 9006 Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs

Manufacture:

- from materials of any heading, except that of the product,
- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

9007 Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus

Manufacture:

- from materials of any heading, except that of the product,
- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

9011 Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection

Manufacture:

- from materials of any

heading, except that of the product,

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and

- in which the value of all the non-originating materials used does not exceed the value of all the Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

originating materials used

ex 9014 Other navigational instruments and appliances

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

9015 Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

9016 Balances of a sensitivity of 5 cg or better, with or without weights

Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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

Manufacture in which the value of all

the materials used does not exceed
40 % of the ex-works price of the
product

9018 Instruments and appliances used
in medical, surgical, dental or
veterinary sciences, including
scintigraphic apparatus, other
electro-medical apparatus and
sight-testing instruments:

- Dentists' chairs

incorporating dental appliances or
dentists' spittoons

Manufacture from materials of any
heading, including other materials of
heading 9018

Manufacture in which the value of all
the materials used does not exceed
40 % of the ex-works price of the
product

- Other Manufacture:

- from materials of any
heading, except that of the product,
and

- in which the value of all the
materials used does not exceed
40 % of the ex-works price of the
product

Manufacture in which the value of all
the materials used does not exceed
25 % of the ex-works price of the
product

9019 Mechano-therapy appliances;
massage apparatus; psychological
aptitude-testing apparatus; ozone
therapy, oxygen therapy, aerosol
therapy, artificial respiration or
other therapeutic respiration
apparatus

Manufacture:

- from materials of any
heading, except that of the product,
and

- in which the value of all the
materials used does not exceed
40 % of the ex-works price of the
product

Manufacture in which the value of all
the materials used does not exceed

25 % of the ex-works price of the product

9020 Other breathing appliances and gas masks, excluding protective masks having neither mechanical

Manufacture: Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the parts nor replaceable filters

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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 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:

- Parts and accessories Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

- Other Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and

- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

9029 Revolution counters, production counters, taximeters, mileometers, Manufacture in which the value of all the materials used does not exceed pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes

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 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

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:

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 Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and

- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

9109 Clock movements, complete and assembled

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and
- the value of all the nonoriginating materials used does not exceed the value of all the originating materials used

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

9110 Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements

Manufacture in which:

- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and

- within the above limit, the

Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product

9111 Watch cases and parts thereof Manufacture:

- from materials of any heading, except that of the product, and
- in which the value of all the

materials used does not exceed
40 % of the ex-works price of the
product

Manufacture in which the value of all
the materials used does not exceed
30 % of the ex-works price of the
product

9112 Clock cases and cases of a similar
type for other goods of this
chapter, and parts thereof

Manufacture:

- from materials of any
heading, except that of the product,
and

- in which the value of all the
materials used does not exceed
40 % of the ex-works price of the
product

Manufacture in which the value of all
the materials used does not exceed
30 % of the ex-works price of the
product

9113 Watch straps, watch bands and
watch bracelets, and parts thereof:

- Of base metal, whether
or not gold- or silver-plated, or of
metal clad with precious metal

Manufacture in which the value of all
the materials used does not exceed
40 % of the ex-works price of the
product

- Other Manufacture in which the value of all
the materials used does not exceed
50 % of the ex-works price of the
product

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 Chapter 94 Furniture; bedding, mattresses,

mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings;

except for:

Manufacture from materials of any heading, except that of the product
Manufacture in which the value of all the materials used does not exceed 40 % 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/m² or less

Manufacture from materials of any heading, except that of the product
or

Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401
Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

or 9403, provided that:

- the value of the cloth does not exceed 25 % of the ex-works price of the product, and
- all the other materials used are originating and are classified in a heading other than heading 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

ex Chapter 95 Toys, games and sports requisites; parts and accessories thereof; except for:

Manufacture from materials of any heading, except that of the product 9503 Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

ex 9506 Golf clubs and parts thereof Manufacture from materials of any heading, except that of the product.

However, roughly-shaped blocks for making golf-club heads may be used

ex Chapter 96 Miscellaneous manufactured articles; except for:

Manufacture from materials of any heading, except that 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 as the product

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 that their total value does not exceed 15% of the ex-works price of the set

9606 Buttons, press-fasteners, snapfasteners and press-studs, button moulds and other parts of these articles; button blanks

Manufacture:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

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 9609

Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used

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:

- from materials of any heading, except that of the product, and

- in which the value of all the materials used does not exceed

50 % of the ex-works price of the product

ex 9613 Lighters with piezo-igniter Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the exworks price of the product

ex 9614 Smoking pipes and pipe bowls Manufacture from roughly-shaped blocks

Chapter 97 Works of art, collectors' pieces and antiques

Manufacture from materials of any heading, except that of the product

List of footnotes

(1) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(2) For the special conditions relating to "specific processes", see Introductory Note 7.2.

(3) 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 manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

(4) A "group" is regarded as any part of the heading separated from the rest by a semicolon.

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

(6) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

(7) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(8) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

(9) See Introductory Note 6.

(10) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

(11) SEMII – Semiconductor Equipment and Materials Institute Incorporated.

(12) This rule shall apply until 31.12.2005.

ANNEX III TO PROTOCOL 7a

Specimens of movement certificate EUR.1

and application for a movement certificate EUR.1

Printing instructions:

1. Each form shall measure 210 x 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/m². It shall have a printed green guilloche

pattern background making any falsification by mechanical or chemical means apparent to the

eye.

2. The customs authorities of the Parties 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.

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

and

(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

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers: Number and kind of packages (1); Description of goods

9. Gross

weight

(kg) or

other

measure

(litres,

m3,etc.)

10.Invoices

(Optional)

11.CUSTOMS ENDORSEMENT

Declaration certified.

Export document(2) :

Form.....No.....

Customs office:.....

Issuing country or territory:..... Stamp

.....

Date:.....

.

.....

(Signature)

12.DECLARATION BY THE

EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date:

.....

(Signature)

(1)

If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

(2)

Complete only when the regulations of the exporting country or territory require.

14. Result of verification

13.Request for verification , to:

Verification of the authenticity and accuracy of this certificate is requested.

.....

(Place and date)

.

.....Stamp

.....

(Signature)

Verification carried out shows that this certificate(*):

was issued by the Customs Office indicated and that the information contained therein is accurate.

does not meet the requirements as to authenticity and accuracy (see remarks appended).

.....

(Place and date)

..... Stamp

.....
(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

1. Exporter (Name, full address, country)

EUR. 1 No A 000.000

See notes overleaf before completing this form

3. Consignee (Name, full address, country)

(Optional)

2. Application for a certificate to be used in preferential trade between

.....

.....
and

.....
(insert appropriate countries, groups of countries or territories)

4. Country, group of countries or territory in which

the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; Marks and numbers: Number and kind of packages (1) ; Description of goods

9. Gross weight

(kg) or
other
measure
(litres,
m3,etc.)

10.Invoices

(Optional)

(1)If goods are not packed, indicate number of articles or state "in bulk" as appropriate

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 of 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, manufacture's declaration etc., referring to the products used in manufacture or to the goods re-exported in the same state.

PROTOCOL 38

(referred to in paragraph 1 of Article 12)

EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN

THE REPUBLIC OF BULGARIA ON THE ONE SIDE

AND

THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Bulgaria and customs duties on imports applicable in the Republic of Bulgaria to products originating in the Republic of Croatia listed in Annex A to this Protocol shall be abolished from the date of application of this Agreement.

2. Customs duties on imports applicable in the Republic of Bulgaria to products originating in the Republic of Croatia listed in Annex B to this Protocol shall be reduced to the level set out in this Annex as from the date of application of this Agreement.

Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Bulgaria listed in Annex B to this Protocol shall be reduced to the level set out in this Annex, with the exception of the items marked by asterisk. In the case of the items marked by asterisk customs duties shall be progressively reduced to the level set out in Annex B in accordance with the timetable specified in Annex B1.

3. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Bulgaria listed in Annex C to this Protocol shall be reduced without quantitative limits or within the limits of quotas specified in this Annex to the level set out in this Annex from the date of application of this Agreement.

4. Customs duties on imports applicable in the Republic of Bulgaria to products originating in the Republic of Croatia listed in Annex D to this Protocol shall be reduced without quantitative limits or within the limits of quotas specified in this Annex to the level set out in this Annex from the date of application of this Agreement.

5. Basic duties to which successive reductions are to be applied for the products and the quantities specified in Annexes C and D to this Protocol shall be the Most Favoured Nation duty rate applied at the date of application of this Agreement. If any tariff reductions are applied on an erga omnes basis, such reduced duties shall replace the basic duties as from the date when such reductions are applied.

6. In 2003 the tariff quotas, specified in Annexes C and D to this Protocol shall be reduced with the quantities of the tariff quotas specified in Annexes C and D to Protocol 1 to the Free Trade Agreement between the Republic of Bulgaria and the Republic of Croatia utilized in case of imports into Bulgaria and allocated in case of imports into Croatia during the period 1 January – 28 February 2003.

ANNEX A TO PROTOCOL 38

(CN Code)

0101

0102 10

0103 10

0104

0106
0204
0205
0206
0208
0301 10
0301 91
0301 92
0301 99
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0303
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0507
0508
0509
0510
0511
0601
0602
0604
0701 10
0709 10
0709 30
0709 40
0709 52
0711
0712 31
0712 32
0712 33
0712 39
0712 90 11
0712 90 19
0712 90 30
0712 90 50
0712 90 90
0713
0714
0801
0802

0803
0804
0805
0806 20
0807 20
0808 20
0810 40
0810 50
0810 60
0810 90
0812
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0909 10
0909 20
0909 50
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1001 10
1005 10
1006
1007
1008
1102 30
1103 19 50
1106
1201
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1205 10 10
ex 1205 90 00*
1206 00 10
1207 10
1207 20
1207 30
1207 40
1207 50
1207 60
1207 99
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1209
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1212 10
1212 20
1212 30
1212 99
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1301
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1512 21
1512 29
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1702 20
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1902 40
1903
1905 31
1905 32
1905 40
1905 90

2003 20
2005 70
2008 11
2008 19
2008 20
2008 30
2009 11
2009 12
2009 19
2009 21
2009 29
2009 31
2009 39
2009 41
2009 49
2101 11
2101 12
2101 20
2103 10
2201
2301
2302
2303
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2305
2306
2307
2308
2309

* other for sowing

ANNEX B TO PROTOCOL 38

CN Code Maximum level of
applicable customs
duties (%)

0102 90 15
0103 91 10
0103 92 15
0105 11 9
0105 12 9
0105 19 9
0105 92 10
0105 93 10
0105 99 10
0201* 25
0202 25
0203 25
0207 12 28
0207 14 10 28

0207 14 20 28
0207 14 30 28
0207 14 40 28
0207 14 50 28
0207 14 60 28
0207 14 70 28
0207 14 91 10
0207 14 99 28
0207 27 91 10
0207 36 81 10
0207 36 85 10
0207 36 89 10
0209 20
0210 11 20
0210 12 20
0210 19 20
0210 20 20
0210 91 20
0210 92 20
0210 93 20
0210 99 20
0301 93 5
0402 10 37
0402 21 37
0402 91 37
0402 99 37
0404 10 14
0404 90 14

CN Code Maximum level of
applicable customs
duties (%)

0704 20 10
0704 90 10
0705 19 10
0705 21 10
0705 29 10
0706 10 10
0708 20 10
0708 90 10
0709 20 5
0709 70 10
0710 22 7
0710 29 7
0710 30 7
0710 40 7
0710 90 7
0807 11 9
0807 19 9

0809 10 8
0809 30 9
0810 30 9
0811 10 9
0909 30 4
0909 40 4
1001 90 15
1002 15
1003 18
1004 15
1101* 15
1102 10 15
1102 20 15
1102 90 15
1103 13 15
1103 19 10 15
1103 19 30 15
1103 19 40 15
1103 19 90 15
1103 20 15
1104 12 15
1104 19 15
1104 22 15
1104 23 15
1104 29 15
CN Code Maximum level of
applicable customs
duties (%)
1104 30 15
1105 10 15
1108 14 14
1108 19 14
1108 20 14
1109 14
1210 5
1517 10 20
1517 90 20
1602 10 15
1602 20 15
1602 31 15
1602 32 15
1602 39 15
1602 42 15
1602 49 15
1602 50 18
1702 11 20
1702 19 20
1702 60 30

1703 14
 1704 12
 1806 10 12
 1806 20 10
 1902 11 20
 1902 19 20
 1904 20 10 6
 1904 30 7
 1904 90 7
 1905 10 7
 1905 20 7
 2001 10 15
 2001 90 93 15
 2002 10 11
 2002 90 11
 2005 10 15
 2005 20 20
 2005 40 15
 2005 51 7
 2005 59 7
 2005 60 5
 2005 80 15
 2005 90 75 17
 2008 40 4
 2008 50 6
 2008 60 6
 2008 70 6
 2008 80 6
 2008 91 7

CN Code Maximum level of
 applicable customs
 duties (%)

2008 92 6
 2008 99 4
 2009 61 4
 2009 69 4
 2009 71 12
 2009 79 12
 2101 30 14
 2102 30 7
 2104 10 4
 2104 20 4
 2106 10 7
 2202 10 19
 2202 90 10

ANNEX B1 TO PROTOCOL 38

CN Code Maximum level of the applicable customs duties (%)
 from the date of application from January 1, 2004

0201 30 25

1101 20 15

ANNEX C TO PROTOCOL 38

CN Code Description Quantity

in tonnes

Rate of duty

(%)

0702 Tomatoes, fresh or chilled. 400 50% of MFN

0709 5 1

0709 5 9

Mushrooms, fresh or chilled

100

50% of MFN

0709 60 - Fruits of the genus Capsicum or of the genus
Pimenta, fresh or chilled

130

50% of MFN

0710 Vegetables (uncooked or cooked by steaming or
boiling in water), frozen.

500 50% of MFN

0811 20 - Raspberries, blackberries, mulberries,
loganberries, black, white or red currants and
gooseberries

50 0%

0811 90 - Other fruit and nuts uncooked or cooked by
steaming or boiling in water, frozen, whether or
not containing added sugar or other sweetening
matter

50 50% of MFN

ex 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:

0812 10 00

0812 90 10

0812 90 40

0812 90 60

0812 90 99

- Cherries

-- Apricots

-- Fruit of the species Vaccinium myrtillus

-- Raspberries

-- Other

50

50% of MFN

1517 10 - Margarine, excluding liquid margarine 150 50% of MFN

1601 00 Sausages and similar products of meat, meat

offal or blood; food preparations based on these products

100 50% of MFN

1702 40

- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose

300

0%

ex 2001

Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:

120

50% of MFN

2001 90 20

2001 90 50

2001 90 70

-- Fruit of the genus Capsicum other than sweet peppers or pimentos

-- Mushrooms

-- Sweet peppers

ex 2005

Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006

350

8%

2005 90 - Other vegetables and mixtures of vegetables

2009 50 - Tomato juice

100

50% of MFN

2009 90 - Mixtures of juices

ex 2103 Sauces and preparations therefor

2103 20 00 - Tomato ketchup and other tomato sauces

2103 30 - Mustard flour and meal and prepared mustard 150 8%

CN Code Description Quantity

in tonnes

Rate of duty

(%)

2103 90 - Other sauces and preparations therefor; mixed condiments and mixed seasonings

2203 00 Beer made from malt 5000 hl 50% of MFN

2204 Wine of fresh grapes 2000 hl 50% of MFN

2205 Vermouth and other wine of fresh grapes 1000 hl 50% of MFN

2208

excluding

2208 90 91

2208 90 99

Spirits, liqueurs and other spirituous beverages

500 hl

50% of MFN

ANNEX D TO PROTOCOL 38

CN Code Description Quantity

in tonnes

Rate of duty

(%)

0403,

excluding

0403 10 11,

0403 10 13,

0403 10 31,

0403 10 33

Buttermilk, curdled milk and cream, yogurt,

kephir

150

50% of MFN

0405 20 - Dairy spreads 100 50% of MFN

ex 1107

1107 10 99

Malt

Malt, whether or not roasted:

--- Not roasted malt from barley

500

50% of MFN

1601 00

Sausages and similar products of meat, meat

offal or blood; food preparations based on

these products

100

50% of MFN

1901 10 00 - Preparations for infant use, put up for retail

sale

200 0%

1901 20 00 - Mixes and doughs for the preparation of

bakers' wares of heading No 1905

100

20%

1901 90

- Other malt extract; food preparations of flour,

meal, starch or malt extract, not containing

cocoa or containing less than 40% by weight of

cocoa calculated on a totally defatted basis, not

elsewhere specified or included; food

preparations of goods of heading N_s 0401 to

0404, not containing cocoa or containing less

than 5% by weight of cocoa calculated on a
totally defatted basis, not elsewhere specified
or included

100

50% of MFN

2005 90

- Other vegetables and mixtures of vegetables,
prepared or preserved otherwise than by
vinegar or acetic acid, not frozen, other than
products of heading No 2006

100

50% of MFN

2007 99

-- Jams, fruit jellies, marmalades, fruit or nut
puree, and fruit and nut pastes, obtained by
cooking, other

150

50% of MFN

2009 50 - Tomato juice

2009 80 - Juice of any other single fruit or vegetable 100 50% of MFN

2009 90 - Mixtures of juices

ex 2103 Sauces and preparations therefor

2103 90 90

-- Other - "Vegeta" - product containing salt,
dehydrated carrots, parsnip, onion, celery and
parsley leaves, flavour enhancers, sugar,
spices, corn starch and colour (riboflavin)

250

5%

2105 00

Ice cream and other edible ice, whether of not
containing cocoa

50

20%

2106 90 98 --- Other food preparations not elsewhere
specified or included

100

50% of MFN

2203 00 Beer made from malt 5000 hl 50% of MFN

2204 Wine of fresh grapes 2000 hl 50% of MFN

2205 Vermouth and other wine of fresh grapes 1000 hl 50% of MFN

CN Code Description Quantity

in tonnes

Rate of duty

(%)

2208

excluding

2208 90 91

2208 90 99

Spirits, liqueurs and other spirituous beverages

500 hl

50% of MFN

P R O T O C O L 39

(referred to in paragraph 1 of Article 12)

EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN

THE CZECH REPUBLIC AND THE SLOVAK REPUBLIC

ON THE ONE SIDE

AND

THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. Customs duties on imports applicable in the Republic of Croatia to products originating in the Czech Republic and the Slovak Republic and customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Croatia listed in Annex A to this Protocol shall be abolished on the date of application of this Agreement.

2. Customs duties on imports applicable in the Republic of Croatia to products originating in the Czech Republic and the Slovak Republic listed in Annex B to this Protocol shall be equal to those set out in this Annex as from the date of application of this Agreement, with the exception of the items marked by asterisk. In the case of the items marked by asterisk customs duties shall be progressively reduced to the level set out in Annex B in accordance with the timetable specified in Annex B1.

3. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Croatia listed in Annex B to this Protocol shall be equal to those set out in this Annex as from the date of application of this Agreement.

4. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Croatia listed in Annex C to this Protocol shall be equal to those set out in this Annex from the date of application of this Agreement, within the quotas specified in this Annex.

5. Customs duties on imports applicable in the Republic of Croatia to products originating in the Czech Republic and the Slovak Republic listed in Annex D to this Protocol shall be equal to those set out in this Annex from the date of application of this Agreement, within the quotas specified in this Annex.

6. The Parties agreed to apply MFN duty rate for items included in Annexes B, C and D when this is lower than the duty rate specified in the respective Annexes.

7. Customs duties agreed under this Protocol include ad valorem duties.

ANNEX A TO PROTOCOL 39

(CN Code)

0101

0102 10

0103 10

0104

0106

0204

0205

0206

0208
0301 10
0301 91
0301 92
0301 99
0302
0303
0304
0305
0306
0307
0501
0502
0503
0504
0505
0506
0507
0508
0509
0510
0511
0601
0602
0604
0701 10
0709 10
0709 30
0709 40
0709 52
0711
0712 31
0712 32
0712 33
0712 39
0712 90 11
0712 90 19
0712 90 30
0712 90 50
0712 90 90
0713
0714
0801
0802
0803
0804
0805
0806 20

0807 20
0808 20
0810 40
0810 50
0810 60
0810 90
0812
0813
0814
0901
0902
0903
0904
0905
0906
0907
0908
0909 10
0909 20
0909 50
0910
1001 10
1005 10
1006
1007
1008
1102 30
1103 19 50
1106
1201
1202
1203
1204
1205 10 10
ex 1205 90 00*
1206 00 10
1207 10
1207 20
1207 30
1207 40
1207 50
1207 60
1207 99
1208
1209
1211
1212 10
1212 20

1212 30
1212 99
1213
1214
1301
1302
1401
1402
1403
1404
1501
1502
1503
1504
1505
1506
1507
1508
1509
1510
1511
1512 21
1512 29
1513
1515
1518
1520
1521
1522
1603
1604
1605
1702 20
1801
1802
1803
1804
1805
1902 40
1903
1905 31
1905 32
1905 40
1905 90
2003 20
2005 70
2008 11
2008 19

2008 20
2008 30
2009 11
2009 12
2009 19
2009 21
2009 29
2009 31
2009 39
2009 41
2009 49
2101 11
2101 12
2101 20
2103 10
2201
2301
2302
2303
2304
2305
2306
2307
2308
2309

* other for sowing

ANNEX B TO PROTOCOL 39

CN Code

Maximum level of
applicable customs
duties (%)

0102 90 15
0103 91 10
0103 92 15
0105 11 9
0105 12 9
0105 19 9
0105 92 10
0105 93 10
0105 99 10
0201* 25
0202 25
0203 25
0207 12 28
0207 14 10 28
0207 14 20 28
0207 14 30 28
0207 14 40 28

0207 14 50 28
0207 14 60 28
0207 14 70 28
0207 14 91 10
0207 14 99 28
0207 27 91 10
0207 36 81 10
0207 36 85 10
0207 36 89 10

0209 20

0210 11 20

0210 12 20

0210 19 20

0210 20 20

0210 91 20

0210 92 20

0210 93 20

0210 99 20

0301 93 5

0402 10 37

0402 21 37

0402 91 37

0402 99 37

0404 10 14

0404 90 14

0704 20 10

0704 90 10

0705 19 10

CN Code

Maximum level of
applicable customs
duties (%)

0705 21 10

0705 29 10

0706 10 10

0708 20 10

0708 90 10

0709 20 5

0709 70 10

0710 22 7

0710 29 7

0710 30 7

0710 40 7

0710 90 7

0807 11 9

0807 19 9

0809 10 8

0809 30 9

0810 30 9
0811 10 9
0909 30 4
0909 40 4
1001 90 15
1002 15
1003 18
1004 15
1101* 15
1102 10 15
1102 20 15
1102 90 15
1103 13 15
1103 19 10 15
1103 19 30 15
1103 19 40 15
1103 19 90 15
1103 20 15
1104 12 15
1104 19 15
1104 22 15
1104 23 15
1104 29 15
1104 30 15
1105 10 15
1108 14 14
1108 19 14
1108 20 14
1109 14

CN Code

Maximum level of
applicable customs
duties (%)

1210 5
1517 10 20
1517 90 20
1602 10 15
1602 20 15
1602 31 15
1602 32 15
1602 39 15
1602 42 15
1602 49 15
1602 50 18
1702 11 20
1702 19 20
1702 60 30
1703 14

1704 12
1806 10 12
1806 20 10
1902 11 20
1902 19 20
1904 20 10 6
1904 30 7
1904 90 7
1905 10 7
1905 20 7
2001 10 15
2001 90 93 15
2002 10 11
2002 90 11
2005 10 15
2005 20 20
2005 40 15
2005 51 7
2005 59 7
2005 60 5
2005 80 15
2005 90 75 17
2008 40 4
2008 50 6
2008 60 6
2008 70 6
2008 80 6
2008 91 7
2008 92 6
2008 99 4
2009 61 4
2009 69 4
2009 71 12
2009 79 12

CN Code

Maximum level of
applicable customs
duties (%)

2101 30 14
2102 30 7
2104 10 4
2104 20 4
2106 10 7
2202 10 19
2202 90 10

ANNEX B1 TO PROTOCOL 39

CN Code

Maximum level of the applicable

customs duties (%)
from the date of
application
from January 1,
2004

0201 30 25

1101 20 15

ANNEX C TO PROTOCOL 39

List of products referred to in Article 4 of the Protocol 39

(Export of the Republic of Croatia to the Czech Republic and the Slovak Republic)

Czech Republic Slovak Republic

CN Code Quantity

(tons)

Preferential duty

within quota (%)

Quantity

(tons)

Preferential

duty

within quota (%)

0406 90 250 0 200 0

0409 150 5 150 5

0705 11 00* 50 5 50 5

0808 10 10 400 10 300 1 0

1601 00 150 0 150 0

1602 32 300 0 150 0

1704 200 0 100 0

1806 31 100 0 100 0

1806 32 50 0 50 0

1806 90 100 0 100 0

1901 400 0 350 0

1902 30 150 10 100 1 0

2005 90 200 0 200 0

2103 90 90 2 200 0 1 500 0

2105 350 0 350 0

2106 90 98 500 0 400 0

2203 7 500 hl 0 5 000 hl 0

2204 6 000 hl 10 4 000 hl 1 0

2205 4 500 hl 10 2 000 hl 5

2206 2 500 hl 9 2 000 hl 5

2208 20 500 hl 10 500 hl 1 0

2208 70 500 hl 25 500 hl 25

2208 90 500 hl 25 1 000 hl 25

2209 150 0 100 0

2401 20 200 0 200 0

* applied from April 1 till November 30

ANNEX D TO PROTOCOL 39

List of products referred to in Article 5 of the Protocol 39

(Export of the Czech Republic and the Slovak Republic to the Republic of Croatia)

Czech Republic Slovak Republic

CN Code Quantity

(tons)

Preferential duty

within quota (%)

Quantity

(tons)

Preferential duty

within quota (%)

0402 29 250 24 200 24

0405 200 10 200 10

0406 100 20 200 20

0809 20, 40 100 0 - -

1108 12 20 0 500 0

1108 13 200 0 50 0

1512 400 10 300 10

1514 900 5 500 5

1517 250 15 300 15

1601 150 15 200 15

1602 41 100 15 50 15

1702 30, 60 - - 900 0

1704 200 0 100 0

1806 31 50 10 50 10

1806 90 100 0 100 0

2004 10 300 10 100 10

2005 90 150 10 100 10

2007 150 10 100 10

2009 80 150 15 50 15

2102 20 200 5 - -

2103 20 300 5 200 5

2105 200 0 350 0

2203 10 000 hl 0 2 500 hl 0

2204 3 500 hl 10 2 000 hl 10

2208 40, 50, 60 - - 1 000 hl 20

2208 70 1 500 hl 20 - -

P R O T O C O L 40

(referred to in paragraph 1 of Article 12)

EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN

THE REPUBLIC OF HUNGARY ON THE ONE SIDE

AND

THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. Customs duties on imports applicable in the Republic of Hungary to products originating in the Republic of Croatia and customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Hungary listed in Annex A to this Protocol shall be abolished on the date of application of this Agreement.

2. Customs duties on imports applicable in the Republic of Hungary to products

originating in the Republic of Croatia listed in Annex B to this Protocol shall be reduced to the level set out in this Annex as from the date of the application of this Agreement.

3. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Hungary listed in Annex B to this Protocol shall be reduced to the level set out in this Annex as from the date of the application of this Agreement, with the exception of the items marked by asterisk.

In the case of the items marked by asterisk customs duties shall be progressively reduced to the level set out in Annex B in accordance with the timetable specified in Annex B1.

4. Customs duties on imports applicable in the Republic of Hungary to products originating in the Republic of Croatia listed in Annex C to this Protocol shall be reduced within the quotas specified in this Annex, to the level set out in this Annex from the date of application of this Agreement.

5. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Hungary listed in Annex D to this Protocol shall be reduced within the quotas specified in this Annex, to the level set out in this Annex from the date of application of this Agreement.

6. Customs duties agreed under this Protocol include ad valorem and specific customs duties.

ANNEX A TO PROTOCOL 40

(CN Code)

0101

0102 10

0103 10

0104

0106

0204

0205

0206

0208

0301 10

0301 91

0301 92

0301 99

0302

0303

0304

0305

0306

0307

0501

0502

0503

0504

0505

0506

0507

0508
0509
0510
0511
0601
0602
0604
0701 10
0709 10
0709 30
0709 40
0709 52
0711
0712 31
0712 32
0712 33
0712 39
0712 90 11
0712 90 19
0712 90 30
0712 90 50
0712 90 90
0713
0714
0801
0802
0803
0804
0805
0806 20
0807 20
0808 20
0810 40
0810 50
0810 60
0810 90
0812
0813
0814
0901
0902
0903
0904
0905
0906
0907
0908
0909 10

0909 20
0909 50
0910
1001 10
1005 10
1006
1007
1008
1102 30
1103 19 50
1106
1201
1202
1203
1204
1205 10 10
ex 1205 90 00*
1206 00 10
1207 10
1207 20
1207 30
1207 40
1207 50
1207 60
1207 99
1208
1209
1211
1212 10
1212 20
1212 30
1212 99
1213
1214
1301
1302
1401
1402
1403
1404
1501
1502
1503
1504
1505
1506
1507
1508

1509
1510
1511
1512 21
1512 29
1513
1515
1518
1520
1521
1522
1603
1604
1605
1702 20
1801
1802
1803
1804
1805
1902 40
1903
1905 31
1905 32
1905 40
1905 90
2003 20
2005 70
2008 11
2008 19
2008 20
2008 30
2009 11
2009 12
2009 19
2009 21
2009 29
2009 31
2009 39
2009 41
2009 49
2101 11
2101 12
2101 20
2103 10
2201
2301
2302

2303

2304

2305

2306

2307

2308

2309

*other for sowing

ANNEX B TO PROTOCOL 40

CN Code

Maximum level of
applicable customs
duties (%)

0102 90 15

0103 91 10

0103 92 15

0105 11 9

0105 12 9

0105 19 9

0105 92 10

0105 93 10

0105 99 10

0201* 25

0202 25

0203 25

0207 12 28

0207 14 10 28

0207 14 20 28

0207 14 30 28

0207 14 40 28

0207 14 50 28

0207 14 60 28

0207 14 70 28

0207 14 91 10

0207 14 99 28

0207 27 91 10

0207 36 81 10

0207 36 85 10

0207 36 89 10

0209 20

0210 11 20

0210 12 20

0210 19 20

0210 20 20

0210 91 20

0210 92 20

0210 93 20

0210 99 20

0301 93 5

0402 10 37

0402 21 37

0402 91 37

0402 99 37

0404 10 14

0404 90 14

0704 20 10

0704 90 10

0705 19 10

0705 21 10

0705 29 10

CN Code

Maximum level of
applicable customs
duties (%)

0706 10 10

0708 20 10

0708 90 10

0709 20 5

0709 70 10

0710 22 7

0710 29 7

0710 30 7

0710 40 7

0710 90 7

0807 11 9

0807 19 9

0809 10 8

0809 30 9

0810 30 9

0811 10 9

0909 30 4

0909 40 4

1001 90 15

1002 15

1003 18

1004 15

1101* 15

1102 10 15

1102 20 15

1102 90 15

1103 13 15

1103 19 10 15

1103 19 30 15

1103 19 40 15

1103 19 90 15

1103 20 15

1104 12 15

1104 19 15

1104 22 15

1104 23 15

1104 29 15

1104 30 15

1105 10 15

1108 14 14

1108 19 14

1108 20 14

1109 14

1210 5

1517 10 20

1517 90 20

1602 10 15

CN Code

Maximum level of
applicable customs
duties (%)

1602 20 15

1602 31 15

1602 32 15

1602 39 15

1602 42 15

1602 49 15

1602 50 18

1702 11 20

1702 19 20

1702 60 30

1703 14

1704 12

1806 10 12

1806 20 10

1902 11 20

1902 19 20

1904 20 10 6

1904 30 7

1904 90 7

1905 10 7

1905 20 7

2001 10 15

2001 90 93 15

2002 10 11

2002 90 11

2005 10 15

2005 20 20

2005 40 15

2005 51 7

2005 59 7
2005 60 5
2005 80 15
2005 90 75 17
2008 40 4
2008 50 6
2008 60 6
2008 70 6
2008 80 6
2008 91 7
2008 92 6
2008 99 4
2009 61 4
2009 69 4
2009 71 12
2009 79 12
2101 30 14
2102 30 7
2104 10 4
2104 20 4

CN Code

Maximum level of
applicable customs
duties (%)

2106 10 7
2202 10 19
2202 90 10

ANNEX B1 TO PROTOCOL 40

CN Code

Maximum level of the applicable
customs duties (%)

from the date
of application
from January

1, 2004

0201 30 25
1101 20 15

ANNEX C TO PROTOCOL 40

(Export of Croatia to Hungary)

CN Code Quantity
(tons)

Preferential duty
rate within quota (%)

0403 1100 10
0406 290 20
0705 11 360 10
0808 10 4320 10
1005 90 8640 8

1601 140 10
 1602 41 290 15
 1806 31, 32, 90 650 10
 1901 90 1100 10
 2009 80, 90 810 18
 2102 10 650 7
 2103 90 1300 6,5
 2105 460 0
 2106 90 98 940 5
 2203 6050 10
 2205 580 40
 2207 260 35
 2208 290 34
 2209 290 20
 2401 20 10, 20 290 17

The quantities set out in this Annex will be increased by 20% in 2004.

ANNEX D TO PROTOCOL 40

(Export of Hungary to Croatia)

CN Code Quantity

(tons)

Preferential duty

rate within quota (%)

0401 10510 4,2 Euro/100 kg

0702 140 15

0703 10 290 15

0703 20 290 5

0707 290 10

0709 51, 59 430 10

0709 60 10 1080 12

0710 1490 5

1005 90 36000 9

1103 11 1010 15

1107 2880 10

1206 2160 6

1601 220 10

1702 30 1870 10

1702 40 1010 5

1806 31, 32, 90 430 10

1901 90 580 10

2102 430 7

2105 580 0

2106 90 220 5

2203 5760 10

2401 10, 20 290 11,5

The quantities set out in this Annex will be increased by 20% in 2004.

PROTOCOL 41

(referred to in paragraph 1 of Article 12)

EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN

THE REPUBLIC OF POLAND ON THE ONE SIDE

AND

THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. The products originating in the Republic of Croatia listed in Annex A to this Protocol shall be imported into the Republic of Poland according to the conditions stated in that Annex as from the date of application of this Agreement.

2. The products originating in the Republic of Poland listed in Annex B to this Protocol shall be imported into the Republic of Croatia according to the conditions stated in that Annex as from the date of application of this Agreement.

3. The customs duties on imports of fish and fishery products covered by Chapter 3 and headings 1604 and 1605 of the Combined Nomenclature (excluding live carp) originating in the Republic of Croatia shall be abolished by the Republic of Poland as from the date of application of this Agreement.

4. The customs duties on imports of fish and fishery products covered by Chapter 3 and headings 1604 and 1605 of the Combined Nomenclature (excluding live carp) originating in the Republic of Poland shall be abolished by the Republic of Croatia as from the date of application of this Agreement.

ANNEX A TO PROTOCOL 4 1

Imports into Poland of the following products originating in Croatia will be subject of concessions below mentioned:

CN Code Description of goods Quotas

(t)

Customs

duty rate (%)

0805 20 Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried
unlimited 0

0810 50 00 0 Kiwifruit, fresh unlimited 0

1602 Other prepared or preserved meat, meat offal or blood

300 9

1806 Chocolate and other food preparations containing cocoa

300 10

1901 10 00 0 Preparations for infant use, put up for retail sale

unlimited 0

ex 2106 90 92

0

Cedevita Light – Vitamin food preparation in solid form, being food supplements, with a basis of fruit flavours, not containing sucrose, but containing artificial sweetening matters: sorbitol and aspartame

190

10

ex 2106 90 98

0

Cedevita – Vitamin food preparation
in solid form, being food
supplements, with a basis of fruit
flavours, containing not less than 5%
sucrose

2203 00 Beer made from malt 300 7

2204 Wine of fresh grapes including
fortified wines; grape must other than
that of heading No 2009

1000 10

2205 Vermouth and other wine of fresh
grapes flavoured with plants or
aromatic substances

880 15

ANNEX B TO PROTOCOL 4 1

Imports into Croatia of the following products originating in Poland will be subject
of concessions below mentioned:

Croatian

tariff code

Description of goods Quotas

(t)

Customs

duty rate (%)

0709 5100

0709 59

Mushrooms, fresh or chilled

0710 8061

0710 8069

Mushrooms (uncooked or cooked by
steaming or boiling in water), frozen

0711 5100

0711 5900

Mushrooms 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

350

0

0712 3100

0712 3200

0712 3300

0712 3900

Mushrooms and truffles, dried, whole,
cut, sliced, broken or in powder, but
not further prepared

2001 9050 Mushrooms prepared or preserved by
vinegar or acetic acid

2003 10

2003 9000

Mushrooms prepared or preserved
otherwise than by vinegar or acetic
acid

0811 10

Strawberries, uncooked or cooked by
steaming or boiling in water, frozen,
whether or not containing added sugar
or other sweetening matter

0811 2031

ex. 0811 2011

ex. 0811 2019

Raspberries, uncooked or cooked by
steaming or boiling in water, frozen,
whether or not containing added sugar
or other sweetening matter

0811 2039

ex. 0811 2011

ex. 0811 2019

Blackcurrants, uncooked or cooked by
steaming or boiling in water, frozen,
whether or not containing added sugar
or other sweetening matter

0811 2051

ex. 0811 2011

ex. 0811 2019

Redcurrants, uncooked or cooked by
steaming or boiling in water, frozen,
whether or not containing added sugar
or other sweetening matter

unlimited 0

0811 2059

ex. 0811 2011

ex. 0811 2019

Blackberries and mulberries,
uncooked or cooked by steaming or
boiling in water, frozen, whether or not
containing added sugar or other
sweetening matter

0811 9075

ex.0811

901910

ex.0811

903910

Sour cherries (*Prunus cerasus*),
uncooked or cooked by steaming or
boiling in water, frozen, whether or not
containing added sugar or other
sweetening matter
unlimited

0

0811 9080

ex. 0811 9019

ex. 0811 9039

Cherries, uncooked or cooked by
steaming or boiling in water, frozen,
whether or not containing added sugar
or other sweetening matter

1210

Hop cones, fresh or dried whether or
not ground, powdered or in the form of
pellets; lupulin

330

0

1302 1300 Saps and extracts of hoops unlimited 0

1602 Other prepared or preserved meat,
meat offal or blood

300

9

1806 Chocolate and other food preparations
containing cocoa

300

10

2007

Jams, fruit jellies, marmalades, fruit or
nut puree and fruit or nut pastes,
being cooked preparations, whether or
not containing added sugar or other
sweetening matter

300

5

2008

Fruits, nuts and other edible parts of
plants, otherwise prepared or
preserved, whether or not containing
added sugar or other sweetening
matter or spirit, not elsewhere
specified or included

300

0

2203 00 Beer made from malt 300 7

PROTOCOL 42

(referred to in paragraph 1 of Article 12)

EXCHANGE OF AGRICULTURAL CONCESSIONS

BETWEEN ROMANIA ON THE ONE SIDE

AND

THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. The products originating in the Republic of Croatia listed in Annex A to this Protocol shall be imported into Romania according to the conditions stated in that Annex as from the date of application of this Agreement.

2. The products originating in Romania listed in Annex B to this Protocol shall be imported into the Republic of Croatia according to the conditions stated in that Annex as from the date of application of this Agreement.

3. The reductions set up under Annex A and B to this Protocol shall apply to ad valorem and specific customs duties.

ANNEX A TO PROTOCOL 42

CN Code

Description

Quotas

(tons)

Customs duty rate

(%)

0202 Meat of bovine animals,
frozen

100 25

0406 Cheese and curd 50 75% of MFN

0805 20 Mandarins (including
tangerines and
satsumas); clementines,
wilkins and similar
citrus hybrids

600 0

1602 10 00

1602 20

1602 31

1602 32

1602 39

1602 42

1602 49

1602 50

Other prepared or
preserved meat, meat
offal or blood

50 15

18

ex 2106 90

98

Cedevita – Vitamin food
preparation in solid form,
being food supplements,
with a basis of fruit
flavours, containing not
less than 5% sucrose

600 0

2204 Wine of fresh grapes,
including fortified wines;
grape must other than
that of heading No.2009

1000 hl 70% of MFN

ANNEX B TO PROTOCOL 4 2

CN Code

Description

Quotas (tons)

Customs duty rate

(%)

0104 Live sheep and
goats

1200 0

0201

0202

Meat of bovine
animals, fresh,
chilled or frozen

100 25

0406 Cheese and curd 50 75% of MFN

0802 31

0802 32

Walnuts in shell
and shelled

600 0

1602 10 00

1602 20

1602 31

1602 32

1602 39

1602 42

1602 49

1602 50

Other prepared
or preserved
meat, meat offal
or blood

50 15

18

2204 Wine of fresh
grapes, including
fortified wines;
grape must other
than that of
heading No.2009
1000 hl 70% of MFN

PROTOCOL 43

(referred to in paragraph 1 of Article 12)

EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN THE REPUBLIC OF SLOVENIA ON THE ONE SIDE AND

THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Slovenia and customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia listed in Annex A to this Protocol shall be abolished on the date of application of this Agreement, with the exception of the items marked with an asterisk which will be imported according to the conditions laid down in Annex A1.

2. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Slovenia and customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia listed in Annex B to this Protocol shall be reduced to the level set out in this Annex as from the date of application of this Agreement, with the exception of the items marked with an asterisk.

In the case of items marked with an asterisk custom duties on imports applicable in the Republic of Croatia to products originating in the Republic of Slovenia and custom duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia shall be reduced to the level set out in Annex B in accordance with the timetable specified in Annex B1.

3. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Slovenia listed in Annex C to this Protocol shall be reduced or abolished within the limits of quotas specified in this Annex to the level set out in this Annex as from the date of application of this Agreement.

4. Customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia listed in Annex D to this Protocol shall be reduced or abolished within the limits of quotas specified in this Annex to the level set out in this Annex as from the date of application of this Agreement.

5. The Parties shall apply MFN duty rate for items included in Annexes B, B1, C and D when this is lower than the duty rate specified in the respective Annexes.

6. Customs duties include ad valorem and specific customs duties.

ANNEX A TO PROTOCOL 43

(CN Code)

0101
0102 10
0103 10
0104
0106
0204
0205
0206
0208
0301 10
0301 91
0301 92
0301 99
0302
0303
0304
0305
0306
0307
0501
0502
0503
0504
0505
0506
0507
0508
0509
0510
0511
0601
0602
0604
0701 10
0709 10
0709 30
0709 40
0709 52
0711
0712 31
0712 32
0712 33
0712 39
0712 90 11
0712 90 19
0712 90 30
0712 90 50
0712 90 90

0713
0714
0801
0802
0803
0804
0805
0806 20
0807 20
0808 20
0810 40
0810 50
0810 60
0810 90
0812
0813
0814
0901
0902
0903
0904
0905
0906
0907
0908
0909 10
0909 20
0909 50
0910
1001 10
1005 10
1006
1007
1008
1102 30
1103 19 50
1106
1107
1201
1202
1203
1204
1205 10 10
ex1205 90 00_
1206 00 10
1207 10
1207 20
1207 30

1207 40
1207 50
1207 60
1207 99
1208
1209
1210
1211
1212 10
1212 20
1212 30
1212 99
1213
1214
1301
1302
1401
1402
1403
1404
1501
1502
1503
1504
1505
1506
1507
1508
1509 *
1510
1511
1512 21
1512 29
1513
1515
1518
1520
1521
1522
1603
1604 *
1605
1702 20
1704
1801
1802
1803
1804

1805
1902 40
1903
1905 31
1905 32
1905 40
1905 90
2003 20
2005 70
2008 11
2008 19
2008 20
2008 30
2009 11
2009 12
2009 19
2009 21
2009 29
2009 31
2009 39
2009 41
2009 49
2101 11
2101 12
2101 20
2103 10
2201 *
2301
2302
2303
2304
2305
2306
2307
2308
2309

_)other for

sowing

ANNEX A1 TO PROTOCOL 43

(CN Code)

Duty rate for exceeding quantities

CN Code Quota

(tons)

Duty rate

within quota

(%)

from

January 1,

2003
from
January 1,
2004
from
January 1,
2005
from
January 1,
2006
1509
500
0 75% from
MFN
50% from
MFN
25% from
MFN
0%

1604
650
0 75% from
MFN
50% from
MFN
25% from
MFN
0%

2201
12 000
0 75% from
MFN
50% from
MFN
25% from
MFN
0%

ANNEX B TO PROTOCOL 43
(CN Code)

CN Code Duty rate (%)

0102 90 15
0103 91 10
0103 92 15
0105 12 9
0105 19 9
0105 92 10
0105 93 10
0105 99 10

0201 * 25
0202 * 25
0207 12 28
0207 14 10 28
0207 14 20 28
0207 14 30 28
0207 14 40 28
0207 14 50 28
0207 14 60 28
0207 14 70 28
0207 14 91 10
0207 14 99 28
0207 27 91 10
0207 36 81 10
0207 36 85 10
0207 36 89 10
0210 11* 20
0210 12* 20
0210 19* 20
0210 20* 20
0210 90* 20
0301 93 5
0402 10 37
0402 21 37
0402 91 37
0402 99 37
0404 10 14
0404 90 14
0704 20 10
0704 90 10
0705 19 10
CN Code Duty rate (%)
0705 21 10
0705 29 10
0706 10 10
0708 20 10
0708 90 10
0709 20 5
0709 70 10
0710 22 7
0710 29 7
0710 30 7
0710 40 7
0710 90 7
0809 10 8
0809 30 9
0810 30 9
0811 10 9

0909 30 4
0909 40 4
1001 90 15
1003 18
1004 15
1101* 15
1102 20 15
1102 90 15
1103 13 15
1103 19 10 15
1103 19 30 15
1103 19 90 15
1103 20 15
1104 19 15
1104 23 15
1104 29 15
1602 10 15
1602 20 15
1602 31 15
1602 32 15
1602 39 15
1602 42 15
1602 49 15
CN Code Duty rate (%)
1602 50 18
1702 11 20
1702 19 20
1703 14
1806 10 12
1806 20 10
1904 20 10 6
1904 30 7
1904 90 7
1905 10 7
1905 20 7
2001 10 15
2001 90 93 15
2002 90 11
2005 10 15
2005 20 20
2005 40 15
2005 51 7
2005 59 7
2005 60 5
2005 90 75 17
2008 40 4
2008 50 6
2008 60 6

2008 70 6
2008 80 6
2008 91 7
2008 92 6
2008 99 4
2009 61 4
2009 69 4
2009 71* 12
2009 79* 12
2102 30 7
2104 10 4
2104 20 4
2106 10 7
2202 10 19

ANNEX B1 TO PROTOCOL 43

(CN Code)

Maximum level of the applicable
customs duties (%)

CN Code from

January 1,

2003

from

January 1,

2004

from

January 1,

2005

from

January 1,

2006

0201 35 30 25

0202 35 30 25

0210 11

0210 12

0210 19 35 30 25 20

0210 20

0210 90

1101 35 30 25 15

2009 71 35 30 20 12

2009 79

ANNEX C TO PROTOCOL 43

(CN Code)

CN Code Duty rate (%) Quota (tons)

0201 0 500

0203 10 100

0207 0 300

0209 0 20

0210 0 450

0401 10 90
 0401 20 19
 0401 20 99
 0401 30 19
 0401 30 39
 0401 30 99
 0
 12 500
 0401 20 11 0 1 000
 0402 0 250
 0403 0 900
 0405 0 150
 0406
 out of which:
 0406 90
 0 1 150
 850
 0409 00 0 20
 0701 90 0 1 000
 0808 10 1 0 12 000
 0810 10 2 0 250
 1101 00 0 500
 1103 11 0 150
 1103 13 0 100
 1512 19 0 2 000
 1514 19
 1514 99
 0
 100
 1601 00 10 2 100
 1602 10 1 200
 out of which: 350
 1602 31
 1602 32
 1602 39
 1806 0 900
 1901 0 700
 1902 11 10 1 400
 1902 19
 1902 20
 1902 30
 10 600
 1904 10 0 75
 2001 0 300
 CN Code Duty rate (%) Quota (tons)
 2002 90 0 150
 2003 10
 2003 90

0

20

2005 20 0 30

2005 90 0 200

2007 99 0 300

2008 60 0 50

2009 0 2 500

out of which: 1 400

2009 7 1

2009 7 9

2009 8 0

2009 9 0

2102 0 500

2103 30 0 150

2103 90 3 0 1 000

2104 10 0 250

2105 00 0 500

2106 90 0 1 000

2202 10 0 4 500

2202 90 0 1 000

2203 0 6 000

2204 10 0 100

2204 21 0 800

2204 29 0 800

2208 70 0 200

2208 90 0 400

1 Quota 12 000 tons shall be allocated in accordance with the following timetable:

1 January – 31 January 1 500 tons,

1 February – 28 February 1 500 tons,

1 March – 31 March 2 000 tons,

1 April – 31 August 7 000 tons.

Within the period 1 January – 28 February the preferential duty rate shall not be applied for the species *Idared*.

2

The preferential duty rate shall not be applied for products imported into the Republic of Croatia within the period 15 May – 30 June.

3 Out of which 300 tons shall be mayonnaise and 700 tons other products.

ANNEX D TO PROTOCOL 4.3

(CN Code)

CN Code Duty rate (%) Quota (tons)

0201 0 100

0203 10 100

0207 0 225

0210 0 100

0401 20 11 0 500

0401 20 91 0 500

0402 0 50

0403 0 1 000

0405	0	150
0406	20	0 50
0406	30	0 350
0406	40	0 100
0406	90	0 300
0701	90	0 1 000
0702	0	300
0705	0	500
0707	0	350
0709	5	1
0709	5	9
0	15	
0709	60	0 200
0808	10	0 1 000
0810	10	1 0 250
1001	90	0 6 500
1005	90	0 28 000
1101	00	0 500
1103	11	0 150
1103	13	0 100
1517	10	0 1 800
1601	00	10 50
1602	10	1 400
1806	0	950
1901		
out of which:		
1901	10	00
0	1	900
1	050	
1902	1	1
1902	1	9
1902	2	0
1902	3	0
10	150	
1904	10	0 75
2001	0	300
2002	90	0 150
2003	1	0
2003	9	0
0		
20		
CN Code Duty rate (%) Quota (tons)		
2005	20	0 30
2005	90	0 200
2007	99	0 300
2008	60	0 50
2009	7	1
2009	7	9

2009 80
2009 90
0 1 100
2101 30 0 450
2102 0 1 000
2103 30 0 150
2103 90 2 0 1 400
2104 10 0 250
2105 00 0 500
2106 90 0 1 250
2202 10 0 4 500
2202 90 0 2 000
2203 0 6 000
2204 21 0 220
2207 10 0 1 000
2208 20 0 450
2208 50 0 50
2208 60 0 300
2208 70 0 250
2208 90 0 400
2402 20 10 250

_ Preferential duty rate shall not be applicable for products imported into the Republic of Slovenia within the period 15 May – 30 June.

_ Out of which 200 tons of mayonnaise and 1200 tons other, which shall primarily be allocated to the product "Vegeta".