

**SUPPLEMENTARY PROTOCOL**

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

The EUROPEAN COMMUNITY and the EUROPEAN COAL AND STEEL COMMUNITY (hereinafter referred to as 'the Community')

of the one part,

AND THE CZECH REPUBLIC

of the other part,

Having regard to the Interim Agreement on trade and trade-related matters between the Community, of the one part, and the Czech and Slovak Federal Republic, of the other part, which entered into force on 1 March 1992, as subsequently amended by the exchange of letters signed on 15 December 1992 concerning the extension of the duration of this Agreement together with all declarations and exchanges of letters including those concerning transit as last amended on 1 July 1992, hereinafter referred to as the 'Interim Agreement',

Whereas the Interim Agreement was last amended by an Additional Protocol initialled on 16 July 1993 and applied from 1 July 1993 in order to increase and accelerate the granting of certain Community concessions;

Considering that both the Czech Republic and the Slovak Republic have informed the Commission of the European Communities in a letter of 7 December 1992, addressed by the Minister for Foreign Relations of the Czech Republic and a letter addressed by the Deputy Prime Minister of the Slovak Republic of the same date to the President of the Commission of the European Communities, that, pursuant to the Constitutional Act of 25 November 1992 of the Federal Assembly of the Czech and Slovak Federal Republic (CSFR) on the dissolution of the CSFR, the Czech Republic and the Slovak Republic respectively are the successor States to the CSFR as of 1 January 1993 and that, in accordance with Article 8 (2) of this Act, they are competent to conclude international agreements before the dissolution of the CSFR on 31 December 1992, provided that these enter into force thereafter;

Considering that the Czech Republic declared in the letter of its Minister for Foreign Relations Josef Zelenec of 15 December 1992 that, as one of the two successor States to the CSFR, it continues to assume all the obligations deriving from all agreements between the CSFR and the European Communities and referred in particular to the Interim Agreement;

Considering that the Community, in a letter from Commissioner van den Broek of 8 January 1993, took note of the intention of the Czech Republic to assume all obligations deriving from the Interim Agreement;

Considering that the Czech Republic and the Slovak Republic have concluded as of 1 January 1993 a customs union;

Considering that the Czech Republic and the Slovak Republic have informed the Community that they have agreed on the division between themselves of the tariff quotas, tariff ceilings and other rights and obligations arising from the Interim Agreement;

Considering that the Community has agreed to take note of the abovementioned undertaking of the Czech Republic and to continue to apply the Interim Agreement with regard to the Czech Republic as of 1 January 1993, and agreed that certain amendments should be made thereto, in particular, from 1 January 1994, to the tariff quotas and tariff ceilings,

HAVE DECIDED to conclude a Supplementary Protocol concerning the Interim Agreement, and to this end have designated as their plenipotentiaries,

The EUROPEAN COMMUNITY:

Philippe de SCHOUTHEETE de TERVARENT,  
Ambassador Extraordinary and Plenipotentiary,  
Permanent Representative of Belgium,  
Chairman of the Permanent Representatives Committee;

The EUROPEAN COAL AND STEEL COMMUNITY:

Juan PRAT,  
Director-General of the Commission of the European Communities;

The CZECH REPUBLIC:

Josef KREUTER,  
Ambassador Extraordinary and Plenipotentiary;

WHO, having exchanged full powers, found in good and due form,

HAVE AGREED AS FOLLOWS:

*Article 1*

The Interim Agreement shall be applied with regard to the Czech Republic subject to the amendments contained in this Supplementary Protocol.

*Article 2*

Article 37 of the Agreement shall be replaced by the following text:

1. A Joint Committee shall be set up comprising representatives of the Community on the one hand, and representatives of the Czech Republic, on the other hand.

2. The Joint Committee shall formulate recommendations by mutual agreement between the two Parties.

3. The Joint Committee shall, as necessary, adopt its own rules of procedure and programme of work.

The Joint Committee shall meet once a year. Special meetings may be convened by mutual agreement, at the request of either Party. The Joint Committee shall be chaired alternately by each of the Parties. Wherever possible, the agenda for meetings of the Joint Committee shall be agreed beforehand.

4. The Joint Committee may decide to set up working groups to assist it in carrying out its duties.

5. The Joint Committee shall in particular

- examine any questions which may arise in the context of the Interim Agreement and this protocol in the light of the dissolution of the CSFR,
- monitor the fulfilment of the obligations of each Party, and
- make appropriate recommendations on the above.'

*Article 3*

Annexes III, VIII, XIa, XIIIb and XIV of the Interim Agreement shall be replaced by the identically numbered Annexes III, VIII, XIa, XIIIb and XIV to this Supplementary Protocol.

*Article 4*

Article 3 of Protocol 1 to the Interim Agreement shall be replaced by the following text:

*'Article 3'*

1. From 1 January 1993, the quantitative arrangements and other related issues regarding exports of textiles products originating in the Czech Republic to the Community and originating in the Community to the Czech Republic shall be governed by the Additional Protocol to the Europe Agreement on trade in textile products between the European Economic Community and the CSFR initialled on 17 December 1992 and applied since 1 January 1993.

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

*Article 5*

To Article 2 of Protocol 2 to the Interim Agreement a footnote shall be added which reads as follows:

'From 1 June 1993 to 31 December 1995, subject to any subsequent modification, the provisions of Decision 1/93 (C) will be applicable (OJ No L 157, 29. 6. 1993).'

*Article 6*

Protocol 4 of the Interim Agreement shall be replaced by Protocol 4, annexed to this Supplementary Protocol.

*Article 7*

Protocol 8 on the succession of the Czech Republic in respect of the exchanges of letters between the Community and the CSFR concerning transit and land transport infrastructure, signed on 1 July 1992, is annexed hereto.

*Article 8*

The abovementioned amendments to the Interim Agreement shall be applicable as of the entry into force of this Supplementary Protocol with the exception of those contained in Article 3 which shall be applicable as of 1 January 1994.

*Article 9*

This Supplementary Protocol and its annexes shall form an integral part of the Interim Agreement.

*Article 10*

This Supplementary Protocol shall enter into force upon signature by the Contracting Parties.

*Article 11*

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

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

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne supplerende protokol.

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

Εις πίστωση των ανωτέρω, οι υπογεγραμμένοι πληρεξούσιοι έθεσαν τις υπογραφές τους στο παρόν συμπληρωματικό πρωτόκολλο.

In witness whereof the undersigned Plenipotentiaries have signed this Supplementary Protocol.

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

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

Ten blyke waarvan de ondergetekende gevoldmachtigden hun handtekening onder dit aanvullend Protocol hebben gesteld.

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

Hecho en Bruselas, el veintiuno de diciembre de mil novecientos noventa y tres.

Udfærdiget i Bruxelles den enogtyvende december nitten hundrede og treoghalvfems.

Geschehen zu Brüssel am einundzwanzigsten Dezember neunzehnhundertdreundneunzig.

Έγινε στις Βρυξέλλες, στις είκοσι μία Δεκεμβρίου χίλια εννιακόσια ενενήντα τρία.

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

Fait à Bruxelles, le vingt-et-un décembre mil neuf cent quatre-vingt-treize.

Fatto a Bruxelles, addì ventuno dicembre millenovecentonovantatre.

Gedaan te Brussel, de eenentwintigste december negentienhonderd drieënnegentig.

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

Por la Comunidad Europea y la Comunidad Europea del Carbón y del Acero  
For Det Europæiske Fællesskab og Det Europæiske Kul- og Stålfællesskab  
Für die Europäische Gemeinschaft und die Europäische Gemeinschaft für Kohle und Stahl  
Για την Ευρωπαϊκή Κοινότητα και την Ευρωπαϊκή Κοινότητα Άνθρακα και Χάλυβα  
For the European Community and the European Coal and Steel Community  
Pour la Communauté européenne et la Communauté européenne du charbon et de l'acier  
Per la Comunità europea e la Comunità europea del carbone e dell'acciaio  
Voor de Europese Gemeenschap en de Europese Gemeenschap voor Kolen en Staal  
Pela Comunidade Europeia e pela Comunidade Europeia do Carvão e do Aço  
Za Evropské společenství a Evropské společenství uhlí a oceli



Por la República Checa  
For Den Tjekkiske Republik  
Für die Tschechische Republik  
Για την Τσεχική Δημοκρατία  
For the Czech Republic  
Pour la République tchèque  
Per la Repubblica Ceca  
Voor de Tsjechische Republiek  
Pela República Checa  
Za Českou republiku



*ANNEX III*

## List of products referred to in Article 10 (3)

CN code 1993	Basic tariff quota ( <sup>1</sup> ) ( <sup>2</sup> )	Basic tariff ceiling ( <sup>1</sup> ) ( <sup>2</sup> )
	(ECU)	(ECU)
(1)	(2)	(3)
2523		4 926 240
2817 00 00		31 800
2818 10 00		2 834 370
2823 00 00		2 495 790
2827 10 00	114 840	
2831 10 00		410 850
2831 90 00		
2833 22 00		112 860
2833 25 00		549 100
2835 23 00		44 550
2836 60 00		977 130
2902 50 00		9 277 290
2902 60 00	2 122 320	
2903 22 00		1 880
2903 61 00		412 830
2905 31 00		39 690
2907 11 00		182 650
2907 15 00		654 390
2909 41 00		11 030
2917 11 00		196 020
2918 14 00	140 700	
2921 19 30		252 450
2921 41 00		2 202 750
2933 71 00		1 859 280
2936 22 00		10 500
2936 28 00		
2936 29 90		
2941 40 00		8 820
3102 10 10	131 670	

(1)	(2)	(3)
3102 30 10		
3102 30 90		10 710
3102 40 10		
3102 40 90		1 669 800
3102 80 00		676 000
3102 10 90		
3102 21 00		184 920
3102 29 00		
3102 50 90		
3102 60 00		
3102 70 00		
3102 90 00		
3105		2 801 400
3206 42 00		99 990
3605 00 00		380 240
3901 20 00		12 993 750
3904 10 00		
3904 21 00		2 992 500
3904 22 00		
3912 20 19		
3912 20 90		519 750
3920 20 21		
3920 20 29		12 960
3903		4 474 800
3915 20 00		
3920 30 00		
3920 99 50		
4011 40		
4011 50 10		4 038 210
4011 50 90		
4013 20 00		
4013 90 10		
4011 10 00		
4011 20	3 402 000	
4011 30 90		
4011 91		
4011 99		
4012 10 30		
4012 10 50		
4012 10 80		
4012 20 90		
4012 90 10		
4012 90 90		
4013 10 10		
4013 10 90		
4013 90 90		

(1)	(2)	(3)	(1)	(2)	(3)
4202 12 11		3 150 000	7010 90 57		
4202 12 19			7010 90 61		
4202 22 10			7010 90 67		
4202 32 10			7010 90 71		
4202 92 11			7010 90 77		
4202 92 18			7010 90 81		
			7010 90 87		
			7010 90 99		
4202 11 10		4 725 000			
4202 11 90			7013	2 740 500	
4202 12 91					
4202 12 99			7019 10 51	241 500	
4202 19 91					
4202 19 99			7207 19 39		407 700
4202 21 00			7207 20 79		
4202 22 90			7216 60 11		
4202 29 00			7216 60 19		
4202 31 00			7216 60 90		
4202 32 90			7216 90 50		
4202 39 00			7216 90 60		
4202 91 10			7216 90 91		
4202 91 80			7216 90 93		
4202 92 91			7216 90 95		
4202 92 98			7216 90 97		
4202 99			7216 90 98		
4203 10 00	3 870 000				
4203 21 00			7217 11 10		1 339 100
4203 29 91			7217 11 91		
4203 29 99			7217 11 99		
4203 30 00			7217 12 10		
4203 40 00			7217 12 90		
4203 29 10	2 315 600		7217 13 11		
4411	2 000 000		7217 13 19		
6401	365 820		7217 13 91		
6402			7217 13 99		
6403	1 926 250		7217 19 10		
6404	739 010		7217 19 90		
6405 90 10			7217 21 00		
6908	2 951 410		7217 22 00		
6911	572 220		7217 23 00		
7004	1 405 800		7217 29 00		
7005	873 180				
7010 90 21		2 924 400	7304 10 10		
7010 90 31			7304 10 30		
7010 90 41			7304 10 90		
7010 90 43			7304 20 91		
7010 90 45			7304 20 99		
7010 90 47			7304 31 91		
7010 90 51			7304 31 99		
7010 90 53			7304 39 10		
7010 90 55			7304 39 51		
			7304 39 59		
			7304 39 91		
			7304 39 93		
			7304 39 99		
			7304 41 90		
			7304 49 10		
			7304 49 91		
			7304 49 99		
			7304 51 11		
			7304 51 19		
			7304 51 91		
			7304 51 99		
			7304 59 10		

(1)	(2)	(3)	(1)	(2)	(3)
7304 59 31			8703 31 10		
7304 59 39			8703 32 11		
7304 59 91			8703 32 19		
7304 59 93			8703 33 11*10 ---- (*)		
7304 59 99			8703 33 19*10 ---- (*)		
7304 90 90 (*)			8703 90 90*11 ---- (*)		
7305 11 00			8704 22 91		6 350 400
7305 12 00			8704 22 99		
7305 19 00			8704 23 91		
7305 20 10			8704 23 99		
7305 20 90			9401 20 00		9 395 840
7305 31 00			9401 30 10		
7305 39 00			9401 30 90		
7305 90 00			9401 40 00		
7306 10 11			9401 50 00		
7306 10 19			9401 61 00		
7306 10 90			9401 69 00		
7306 20 00			9401 71 00		
7306 30 21			9401 79 00		
7306 30 29			9401 80 00		
7306 30 51			9401 90 90		
7306 30 59			9403 10 10		47 005 680
7306 30 71			9403 10 51		
7306 30 78			9403 10 59		
7306 30 90			9403 10 91		
7306 40 91			9403 10 93		
7306 40 99			9403 10 99		
7306 50 91			9403 20 91		
7306 50 99			9403 20 99		
7306 60 31			9403 30 11		
7306 60 39			9403 30 19		
7306 60 90			9403 30 91		
7306 90 00 (*)			9403 30 99		
7317		805 750	9403 40 00		
7318 15 81	415 500		9403 50 00		
8532		3 874 500	9403 60 10		
8539 10 90	1 686 600		9403 60 30		
8539 21 30			9403 60 90		
8539 21 91			9403 70 90		
8539 21 99			9403 90 10		
8539 22 10			9403 90 30		
8539 22 90			9403 90 90		
8539 29 31			9405 91 19		1 039 500
8539 29 39					
8539 29 91					
8539 29 99					
8540 11 10		2 619 540			
8540 11 30					
8540 11 50					
8540 11 80					
8701 20	3 601 620				
8701 90	10 649 340				
8703 21 10		79 678 170			
8703 22 11					
8703 22 19					
8703 23 11					
8703 23 19					

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

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

(?) These amounts will be increased:

- by 20 % at the entry into force of the Agreement
- by a further 20 % on 1 January 1993
- by a further 10 % on 1 July 1993
- by a further 30 % on 1 January 1994.

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

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

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

(?) From 1 June 1993 to 31 December 1995, subject to any subsequent modification, the provisions of Decision 1/93 (C) and 1/93 (S) of the Joint Committee acting in accordance with the Interim Agreement on trade and trade related matters between the Community and the CSFR signed on 16 December 1991 as amended by the Supplementary Protocols between the Community and each of the Slovak Republic and the Czech Republic, will be applicable.

*ANNEX VIII***List of import licensing items****Non-automatic licences with fixed import quotas**

Code	Description of product	Quantity	Cost unit
2612	Uranium ores and concentrates	1	tonne
2844 10 00 2844 20	Natural and enriched uranium	1	tonne
4707	Waste and scrap of paper	1	tonne

*ANNEX XIa***List of products referred to in Article 21 (2) (i)**

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

The quantities in tonnes set out for the year 3 shall be applicable from 1 July 1993 to 30 June 1994. The amounts imported prior to 1 July 1993 in excess of 50 % of the amount for year 2 shall be deducted from the amount applicable for year 3.

The quantities in tonnes set out for years 4 and 5 respectively shall be applicable from 1 July 1994 to 30 June 1995 and from 1 July 1995 to 30 June 1996 respectively.

CN code	Description	Year 1	Year 2	Year 3	Year 4	Year 5
		Quantity (in tonnes)				
0207 10 51 0207 10 55 0207 23 11 0207 10 59 0207 23 19	Ducks, ...	155	170	185	200	215
ex 0207 39 55 ex 0207 43 15						
ex 0207 39 73 ex 0207 43 53						
ex 0207 39 77 ex 0207 43 63						
0207 10 71 0207 23 51 0207 10 79 0207 23 59	Geese, ...	900	980	1 060	1 140	1 220
0207 39 53 0207 43 11						
0207 39 61 0207 43 23						
ex 0207 39 65 ex 0207 43 31						
ex 0207 39 67 ex 0207 43 41						
0207 39 71 0207 43 51						
0207 39 75 0207 43 61						
ex 0207 39 81 ex 0207 43 71						

(i) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

*ANNEX XIIIb***List of products referred to in Article 21 (4) (¹)**

The quantities imported under the CN codes referred to in this Annex, with the exception of codes 0104 and 0204, will be subject to levy and duty reductions of 20 % from 1 March 1992, 40 % from 1 January 1993 and 60 % from 1 July 1993.

The quantities in tonnes set out for year 3 shall be applicable from 1 July 1993 to 30 June 1994. The amounts imported prior to 1 July 1993 in excess of 50 % of the amount for year 2 shall be deducted from the amount applicable for year 3.

The quantities in tonnes set out for years 4 and 5 respectively shall be applicable from 1 July 1994 to 30 June 1995 and from 1 July 1995 to 30 June 1996 respectively.

CN code	Description	Year 1	Year 2	Year 3	Year 4	Year 5
		Quantity (in tonnes)				
0201 0202	Meat of bovine animals fresh, chilled or frozen (²)	2 000	2 170	2 330	2 500	2 670
0104 10 30 0104 10 80 0104 20 10 0104 20 90	Live sheep or goats (³)	330	455	580	705	830
0204	Meat of sheep or goats (²) (³)	330	455	580	705	830
0103 92 19 0203 11 10 0203 21 10 0203 12 0203 22 0203 19 55 0203 29 55 0203 19 11 0203 19 13 0203 19 15 0203 19 59 0203 29 11 0203 29 13 0203 29 15 0203 29 59	Live swine, domestic Meat of domestic swine  (²) (³)	3 140	3 400	3 730	4 000	4 270
0207 10 11 0207 10 15 0207 21 10 0207 10 19 0207 21 90	Chicken carcasses, fresh chilled or frozen	1 200	1 310	1 430	1 540	1 650
0207 39 21 0207 41 41 0207 39 23 0207 41 51	Chicken cuts	700	760	830	890	950
0207 39 11 0207 41 10	Chicken cuts, boneless	1 600	1 750	1 900	2 060	2 210
0207 22 10 0207 22 90 0207 39 31 0207 39 41 0207 42 10 0207 42 41	Turkey	180	200	220	230	250

CN code	Description *	Year 1	Year 2	Year 3	Year 4	Year 5
		Quantity (in tonnes)				
0402 10 19 0402 21 19 0402 21 91	Skimmed milk powder Whole milk powder Whole milk powder	1 650	1 780	1 980	2 110	2 240
0405 00 11 0405 00 19	Butter	650	715	780	840	910
ex 0406 40 00 ex 0406 90	Niva Moravsky blok, Primator, Otava Javor, Uzeny block, Kashkaval Akawi, Istambul, Jadel, Hermelin, Ostepek, Koliba, Inovec	500	550	600	650	700
0407 00	Eggs of poultry, in shell	3 570	3 900	4 200	4 530	4 870
0408 11 10 0408 19 11 0408 19 19	Eggs yolks, dried (?) Eggs yolks, liquid (?) Eggs yolks, frozen (?)	220	240	260	270	300
0408 91 10 0408 99 10	Egg yolks, other, dried (?) Other than dried (?)	1 450	1 585	1 700	1 840	1 970
1003 00 20	Barley for the manufacture of malt	20 000	21 700	23 800	25 400	27 400
1101 00 00	Wheat flour	10 000	11 000	11 750	12 750	13 500
1107 10 99	Malt, not roasted, other than wheat	25 000	27 100	29 700	31 800	33 900
1602 41 10 1602 42 10 1602 49	Prepared/pressed hams of domestic swine Prepared/pressed shoulders of domestic swine Other, of domestic swine	350	385	420	455	490
1210	Hops	Quantity Duty	4 000 7,2	4 350 5,4	4 720 3,6	5 120 3,6
						5 470 3,6

(\*) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

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

(?) Excluding tenderloin presented alone.

(?) In case the Czech Republic in a given year benefits from Community financial assistance in the framework of triangular operations, for export of this product/these products to the ex-USSR or countries other than Hungary, Poland and the Slovak Republic which benefit from G-24 assistance, the quota for this product will be reduced by the amount of such assisted exports for the year in question. However, the quota cannot be less than 1 850 tonnes.

(?) In case the Czech Republic in a given year benefits from Community financial assistance in the framework of triangular operations, for export of this product to the ex-USSR or countries other than Hungary, Poland and the Slovak Republic which benefit from G-24 assistance, the quota for this product will be reduced by the amount of such assisted exports for the year in question. However, the quota cannot be less than 265 tonnes.

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

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

## ANNEX XIV

## List of products referred to in Article 21 (4) (1)

Imports into the Czech Republic of the following products originating in the Community shall be subject to the concessions set out below

CN code	Description	Year 1		Year 2		Year 3		Year 4		Year 5	
		Quantity (tonnes)	Duty %								
0203 19 55	Meat of swine	unlimited	27	unlimited	27	unlimited	24	unlimited	21	unlimited	18
0203 29 55		unlimited	27	unlimited	24	unlimited	21	unlimited	18	unlimited	15
ex 0402	Milk powder	( <sup>2</sup> )									
0403 10 02	Yoghurts	unlimited	5								
0403 10 04		unlimited	5								
0403 10 06		unlimited	5								
0403 10 12		unlimited	5								
0403 10 14		unlimited	5								
0403 10 16		unlimited	5								
0403 10 22		unlimited	5								
0403 10 24		unlimited	5								
0403 10 26		unlimited	5								
0403 10 32		unlimited	5								
0403 10 34		unlimited	5								
0403 10 36		unlimited	5								
0403 90 11		unlimited	15								
0403 90 13		unlimited	15								
0403 90 19		unlimited	15								
0403 90 31		unlimited	15								
0403 90 33		unlimited	15								
0403 90 39		unlimited	15								
0403 90 51		unlimited	15								
0403 90 53		unlimited	15								
0403 90 59		unlimited	15								
0403 90 61		unlimited	15								
0403 90 63		unlimited	15								
0403 90 69		unlimited	15								
0405 00	Butter	200	30	230	26	260	22,5	290	18,8	320	15

CN code	Description	Year 1		Year 2		Year 3		Year 4		Year 5	
		Quantity (tonnes)	Duty %								
0406 10	Fresh cheese	9	9	8	8	7	7	6	6	6	5
0406 20	Grated or powdered cheese	9	9	8	8	7	7	6	6	6	5
0406 30 39	Processed cheese	9	9	8	8	7	7	6	6	6	5
0406 40 00	Blue-veined cheese	9	9	8	8	7	7	6	6	6	5
0406 90 23	Edam	9	9	8	8	7	7	6	6	6	5
0406 90 31	Feta, of sheepmilk	9	9	8	8	7	7	6	6	6	5
0406 90 33	Feta, other	9	9	8	8	7	7	6	6	6	5
0406 90 35	Kefalo-Tyri	500	500	575	575	650	650	725	725	800	800
0406 90 63	Fiore Sardo, Pecorino	9	9	8	8	7	7	6	6	6	5
0406 90 73	Provolone	9	9	8	8	7	7	6	6	6	5
0406 90 75	Asiago, etc.	9	9	8	8	7	7	6	6	6	5
0406 90 77	Danbo, etc.	9	9	8	8	7	7	6	6	6	5
0406 90 81	Cantal, etc.	9	9	8	8	7	7	6	6	6	5
0406 90 85	Kefalograviera kasseri	9	9	8	8	7	7	6	6	6	5
ex 0406 90 89	Brie, Camembert	9	9	8	8	7	7	6	6	6	5
0408 11	Bird's egg yolks, dried	unlimited	17								
0408 91	Bird's eggs, dried	unlimited	17								
0504 00 00	Guts, bladders etc.	unlimited	0								
0602 20	Trees, shrubs and bushes	unlimited	2								
0602 30 00	Rhododendrons and azaleas	unlimited	2								
0602 40	Roses	unlimited	2								
0602 91 00	Mushroom spawn	unlimited	2								
0603 10 11	Roses	unlimited	17								
0603 10 13	Carnations	unlimited	17								
0603 10 21	Gladioli	unlimited	17								
0603 10 25	Chrysanthemums	unlimited	17								
0603 10 29	Other	unlimited	17								
0701 10 00	Seed potatoes	unlimited	2								
0701 90	Potatoes, other	(2)									
ex 0702 00	fresh tomatoes	(2)									
0704 10 10	Cauliflowers and headed broccoli (1)	unlimited	13,5	unlimited	12	unlimited	10,5	unlimited	9	unlimited	7,5
0704 10 90	White cabbages and red cabbages (1)	unlimited	13,5	unlimited	12	unlimited	10,5	unlimited	9	unlimited	7,5
0704 90 90	Other	unlimited	12,6	unlimited	11,2	unlimited	9,8	unlimited	8,4	unlimited	7
0705 11 10	Cabbage lettuce	unlimited	12,6	unlimited	11,2	unlimited	9,8	unlimited	8,4	unlimited	7
0708 90 00	Leguminous vegetables	unlimited	12,6	unlimited	11,2	unlimited	9,8	unlimited	8,4	unlimited	7
0709 20 00	Asparagus	unlimited	6								

CN code	Description	Year 1		Year 2		Year 3		Year 4		Year 5	
		Quantity (tonnes)	Duty %								
0709 51 90	Mushrooms, other (2)	unlimited	0								
0709 60 10	Sweet peppers (2)	unlimited	9	unlimited	8	unlimited	7	unlimited	6	unlimited	5
0709 60 99	Other	unlimited	9	unlimited	8	unlimited	7	unlimited	6	unlimited	5
0709 90 10	Salad vegetables, other than lettuce and chicory (2)	unlimited	12,6	unlimited	11,2	unlimited	9,8	unlimited	8,4	unlimited	7
0710 21 00	Peas, frozen (2)	unlimited	9	unlimited	8	unlimited	7	unlimited	6	unlimited	5
0710 90 00	Mixed vegetables, frozen	unlimited	2								
0802 11 90	Almonds in shell, other	unlimited	0								
0802 12	Almonds, shelled	unlimited	0								
0802 22 00	Hazelnuts, shelled	unlimited	0								
0802 40 00	Chestnuts	unlimited	0								
0802 90 50	Pine nuts	unlimited	0								
0804 20	Figs	unlimited	0								
0804 40	Avocados	unlimited	0								
0805 10	Oranges	unlimited	0								
0805 20	Mandarins, etc.	unlimited	0								
0805 30 10	Lemons (Citrus limon)	unlimited	0								
0806 10 15	Table grapes, other (2)	unlimited	20	unlimited	17,5	unlimited	15	unlimited	12,5	unlimited	10
0806 20	Grapes, dried	unlimited	0								
0807 10 10	Water melons	unlimited	9,9	unlimited	8,8	unlimited	7,7	unlimited	6,6	unlimited	5,5
0808 10 10	Cider apples, in bulk	unlimited	15	unlimited	10	unlimited	10	unlimited	10	unlimited	10
0808 10 31	Golden Delicious (2)	unlimited	15	unlimited	10	unlimited	10	unlimited	10	unlimited	10
0808 10 33	Granny Smith	unlimited	15	unlimited	10	unlimited	10	unlimited	10	unlimited	10
0808 10 39	Other	unlimited	15	unlimited	10	unlimited	7	unlimited	6	unlimited	5
0809 10 00	Apricots (2)	unlimited	9	unlimited	8	unlimited	8	unlimited	7	unlimited	6
0809 20 40	Cherries, other (2)	unlimited	9	unlimited	8	unlimited	8	unlimited	7	unlimited	6
0809 30	Peaches	unlimited	9	unlimited	8	unlimited	8	unlimited	7	unlimited	6
0809 40 11	Plums (2)	unlimited	9	unlimited	8	unlimited	8	unlimited	7	unlimited	6
0810 90	Other fresh fruit	unlimited	0								
0813	Dried fruit, other	unlimited	0								
0814 00 00	Peel of citrus fruits, etc.	unlimited	0								
0904 20	Fruits of Capsicum	unlimited	8,1	unlimited	7,2	unlimited	6,3	unlimited	5,4	unlimited	4,5
1001 10 00	Durum wheat	unlimited	0	unlimited	3	unlimited	0	unlimited	0	unlimited	0
1005 10	Maize, seed	unlimited	3								

CN code	Description	Year 1		Year 2		Year 3		Year 4		Year 5	
		Quantity (tonnes)	Duty %								
1005 90 00	Maize, other	49 500	10	54 450	8	59 400	7,5	64 350	6,25	69 300	5
1006 30	Rice	unlimited	0								
1202 10	Groundnuts, in shell	unlimited	0								
1202 20 00	Groundnuts shelled	unlimited	2								
1207 50	Mustard seeds	unlimited	7								
1211 90	Plants, other	unlimited	0								
1212 10 99	Locust bean seeds, other	unlimited	0								
1507 10 90	Crude soya bean oil, other	unlimited	0								
1507 90 90	Other than crude soya bean oil	unlimited	0								
1508 10 90	Groundnut oil, crude	unlimited	0								
1509 10	Olive oil, virgin	unlimited	0								
1509 90 00	Olive oil, other	unlimited	0								
1512 11 91	Sunflower seed oil	unlimited	2								
1512 19 91	Sunflower seed oil, other	unlimited	2								
1513 11	Coconut oil, crude	( <sup>2</sup> )	( <sup>2</sup> )								
1513 19	Other	( <sup>2</sup> )	( <sup>2</sup> )								
1515 11 00	Linseed oil, crude	( <sup>2</sup> )	( <sup>2</sup> )								
1515 90	Other fixed vegetables fats and oils	( <sup>2</sup> )	( <sup>2</sup> )								
1516 10	Animal fats and oils	( <sup>2</sup> )	( <sup>2</sup> )								
1516 20	Vegetable fats and oils	( <sup>2</sup> )	( <sup>2</sup> )								
1601 00 91	Dried sausages	18	16	18	16	18	16	18	16	18	16
1601 00 99	Other sausages, cooked	18	16	18	16	18	16	18	16	18	16
ex 1602 20 90	Pâtes, different sizes	230	18	265	16	295	14	330	12	364	10
1602 41 10	Hams and cuts of domestic swine	18	16	18	16	18	16	18	16	18	16
1602 42 10	Shoulders and cuts of domestic swine	18	16	18	16	18	16	18	16	18	16
ex 1602 49 19	Pork luncheon meat	27	20	27	24	27	21	27	21	27	21
1602 49 30	Other meat, including mixtures	20	18	20	18	20	18	20	18	20	18
1602 50	Prepared and preserved beef	24	18	24	18	24	18	24	18	24	18

CN code	Description	Year 1		Year 2		Year 3		Year 4		Year 5	
		Quantity (tonnes)	Duty %								
2002 10	Tomatoes prepared or preserved	unlimited	16,2	unlimited	14,4	unlimited	12,6	unlimited	10,8	unlimited	9
2002 90	Tomatoes prepared or preserved, other	unlimited	16,2	unlimited	14,4	unlimited	12,6	unlimited	10,8	unlimited	9
2005 60	Asparagus	unlimited	8								
2005 70 00	Olives	unlimited	0								
2005 90 50	Artichokes	unlimited	0								
2005 90 90	Other	unlimited	19,8	unlimited	17,6	unlimited	15,4	unlimited	13,2	unlimited	11
2008 30	Citrus fruit	unlimited	0								
2008 50	Apricots	unlimited	9	unlimited	8	unlimited	7	unlimited	6	unlimited	5
2008 70	Peaches	unlimited	9	unlimited	8	unlimited	7	unlimited	6	unlimited	5
2008 92	Mixtures of fruits	unlimited	9	unlimited	8	unlimited	7	unlimited	6	unlimited	5
2009 11	Orange juice, frozen	unlimited	0								
2009 19	Orange juice, other	unlimited	0								
2009 20	Grapefruit juice	unlimited	0								
2009 30	Single fruit juice	unlimited	0								
2009 60	Grape juice	unlimited	4,5	unlimited	4	unlimited	3,5	unlimited	3	unlimited	2,5
2009 70	Apple juice	unlimited	18	unlimited	16	unlimited	14	unlimited	12	unlimited	10
2303 10	Residues of starch manufacture and similar residues	unlimited	0								
2304 00 00	Oil cake resulting for soya oil	unlimited	0								
2307 00	Argol	unlimited	0								
2309 90	Animal feed	unlimited	3								
2401	Unmanufactured tobacco	2 000	4	2 000	4	2 000	4	2 000	4	2 000	4

(<sup>1</sup>) Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the average of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

(<sup>2</sup>) To be reviewed in 1993.

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

## PROTOCOL 4

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

#### **TITLE I**

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

##### *Article 1*

###### **Origin criteria**

For the purpose of implementing this Agreement and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

###### **1. products originating in the Community:**

- (a) products wholly obtained in the Community within the meaning of Article 4 of this Protocol;
- (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 5 of this Protocol;

###### **2. products originating in the Czech Republic:**

- (a) products wholly obtained in the Czech Republic within the meaning of Article 4 of this Protocol;
- (b) products obtained in the Czech Republic incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Czech Republic within the meaning of Article 5 of this Protocol.

##### *Article 2*

###### **Bilateral cumulation**

1. Notwithstanding Article 1 (1) (b), materials originating in the Czech Republic within the meaning of this Protocol shall be considered as materials originating in the Community and it shall not be necessary that such materials have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 5 (3) of this Protocol.

2. Notwithstanding Article 1 (2) (b), materials originating in the Community within the meaning of this Protocol shall be considered as materials originating in the Czech Republic and it shall not be necessary that

such materials have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 5 (3) of this Protocol.

##### *Article 3*

###### **Cumulation with materials originating in Poland, Hungary or in the Slovak Republic**

- 1. (a) Notwithstanding Article 1 (1) (b) and subject to the provisions of paragraphs 2 and 4, materials originating in Poland, Hungary or in the Slovak Republic within the meaning of Protocol 4 annexed to the Agreements between the Community and these countries shall be considered as originating in the Community and it shall not be necessary that such materials have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 5 (3) of this Protocol.
- (b) Notwithstanding Article 1 (2) (b) and subject to the provisions of paragraphs 2 and 4, materials originating in Poland, Hungary or in the Slovak Republic within the meaning of Protocol 4 annexed to the Agreements between the Community and these countries shall be considered as originating in the Czech Republic and it shall not be necessary that such materials have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 5 (3) of this Protocol.

2. Products which have acquired originating status by virtue of paragraph 1 shall only continue to be considered as products originating in the Community or in the Czech Republic when the value added there exceeds the value of the materials used originating in Poland, Hungary or in the Slovak Republic. If this is not so, the products concerned shall be considered, for the purpose of implementing this Agreement or the Agreements between the Community and Poland, Hungary and the Slovak Republic, as originating in Poland, Hungary or the Slovak Republic, according to which of these countries accounts for the highest value of originating materials used.

No account shall be taken in this allocation of materials originating in Poland, Hungary or in the Slovak Republic which have undergone sufficient working or processing in the Community or in the Czech Republic.

3. 'Value added' shall be taken to be the ex-works price of the products minus the customs value of all the materials used which do not originate in the country or the group of countries where these products are obtained.

4. For the purpose of this Article identical rules of origin to those in this Protocol shall be applied in trade between the Community and Poland, Hungary and the Slovak Republic, and between the Czech Republic and these three countries, and also between each of these three countries themselves.

#### *Article 4*

##### **Wholly obtained products**

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

(a) mineral products extracted from their soil or from their 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 by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);

(h) used articles collected there fit only for the recovery of raw materials;

(i) waste and scrap resulting from manufacturing operations conducted there;

(j) goods produced there exclusively from the products specified in subparagraphs (a) to (i).

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

— which are registered or recorded in the Czech Republic or in a Member State of the Community,

— which sail under the flag of the Czech Republic or of a Member State of the Community,

— which are owned to an extent of at least 50 % by nationals of the Czech Republic or of Member States of the Community, or by a company with its head office in one of these States or in the Czech Republic, of which the manager or managers, chairman of the board of directors or the supervisory board, and the majority of the members of such boards are nationals of the Czech Republic or of Member States of the Community and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to these States, to the Czech Republic, to their public bodies or to their nationals,

— of which the master and officers are nationals of the Czech Republic or of Member States of the Community,

— of which at least 75 % of the crew are nationals of the Czech Republic or of Member States of the Community.

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

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

#### *Article 5*

##### **Sufficiently processed products**

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

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

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

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

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

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

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

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

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

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

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

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

- (c) (i) changes of packaging and breaking up and assembly of consignments;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in the Czech Republic;
- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

#### *Article 6*

##### **Neutral elements**

In order to determine whether a product originates in the Community or in the Czech Republic it shall not be necessary to establish the origin of the electrical power, fuel, plant and equipment and machines and tools used to obtain such product nor of materials which do not enter into their final composition.

#### *Article 7*

##### **Accessories, spare parts and tools**

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

#### *Article 8*

##### **Sets**

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

*Article 9***Direct transport**

1. The preferential treatment provided for under this Agreement or, when the provisions of Article 3 (2) are applied, under the Agreements between the Community and Poland, Hungary and the Slovak Republic, applies only to products or materials which are transported between the territories of the Community and the Czech Republic without entering any other territory. However, originating goods constituting one single consignment which is not split up may be transported through territory other than that of the Community or the Czech Republic with, should the occasion arise, transhipment or temporary warehousing in such territory, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

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

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

*Article 10***Territorial requirement**

The conditions set out in this Title relative to the acquisition of originating status must be fulfilled without interruption in the Community or in the Czech Republic except as provided for in Articles 2 and 3.

If originating products exported from the Community or the Czech Republic to another country are returned, except in so far as provided for in Articles 2 and 3, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

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

**TITLE II****PROOF OF ORIGIN***Article 11***Movement certificate EUR.1**

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

*Article 12***Normal procedure for the issue of certificates**

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

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

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

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

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

3. A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing this Agreement or the Agreements between the Community and Poland, Hungary and the Czech Republic.

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

products originating in Poland, Hungary or the Czech Republic within the meaning of Article 3 (2) of this Protocol. The movement certificate EUR.1 shall be issued by the customs authorities of the Czech Republic if the goods to be exported can be considered as products originating in the Czech Republic within the meaning of Article 1 (2) or as products originating in Poland, Hungary or the Slovak Republic within the meaning of Article 3 (2) of this Protocol.

5. Where the cumulation provisions of Articles 2 or 3 are applied, the customs authorities of the Member States of the Community or the Czech Republic may issue movement certificates EUR.1 under the conditions laid down in this Protocol if the goods to be exported can be considered as originating products within the meaning of this Protocol and provided that the goods covered by the movement certificates EUR.1 are in the Community or in the Czech Republic.

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

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

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

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

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

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

### *Article 13*

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

1. Notwithstanding the provisions of Article 12 (10), a movement certificate EUR.1 may be issued by the customs authorities of the exporting State when only part of the products to which it relates is exported, in the case of a certificate covering a series of exportations of the same products from the same exporter to the same importer over a maximum period of one year from the date of issue, hereinafter referred to as an 'LT certificate'.

2. LT certificates shall be issued, in accordance with the provisions of Article 12, at the discretion of the customs authorities of the exporting State and according to their own judgment of the need for this procedure, only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the exporter shall immediately inform the customs authorities who issued the certificate.

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

4. Box No 11 'Customs endorsement' of the EUR.1 certificate must be endorsed as usual by the customs authorities of the exporting State.

5. One of the following phrases shall be entered in box No 7 of the EUR.1 certificate:

'CERTIFICADO LT VÁLIDO HASTA EL ...'

'LT-CERTIFICAT GYLDIGT INDTIL ...'

'LT-CERTIFICATE GÜLTIG BIS ...'

'ΠΙΣΤΟΠΟΙΗΤΙΚΟ LT ΙΣΧΥΟΝ ΜΕΧΡΙ ...'

'LT-CERTIFICATE VALID UNTIL ...'

'CERTIFICAT LT VALABLE JUSQU'AU ...'

'CERTIFICATO LT VALIDO FINO AL ...'

'LT-CERTIFICAAT GELDIG TOT EN MET ...'

'CERTIFICADO LT VÁLIDO ATÉ ...'

'LT-SWÍADECTWO WAZNE DO ...'

'LT-BIZONYITVANY ÉRVÉNYES ...-IG'

'LT-OSVĚDČENÍ PLATNÉ DO ...'

'LT-OSVEDČENIE PLATNE DO ...'

(date indicated in Arabic numerals).

6. Reference is not required in box No 8 and box No 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measures (litres, m<sup>3</sup>, etc.). Box 8 must, however,

contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding Article 18, the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may require him to produce a copy of the LT certificate to all of those offices.

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

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

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

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

- (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;

- (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may, however, be produced at the customs office of importation within four months of their being made out by the exporter.

9. In the framework of the LT certificate procedure, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommunications or electronic data-processing methods. Such invoices shall be accepted by the customs authorities of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

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

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

#### *Article 14*

##### **Issue of EUR.1 retrospectively**

- 1. In exceptional circumstances a movement certificate EUR.1 may also be issued after export of the products to which it relates if it was not issued at the time of export because of errors or involuntary omissions or special circumstances.
- 2. For the implementation of paragraph 1, the exporter must in the written application:
  - indicate the place and date of export of the products to which the certificate relates,
  - certify that no movement certificate EUR.1 was issued at the time of export of the products in question, and state the reasons.
- 3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

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

'NACHTRÄGLICH AUSGESTELLT',  
 'DELIVRE A POSTERIORI',  
 'RILASCIATO A POSTERIORI',  
 'AFGEGEVEN A POSTERIORI',  
 'ISSUED RETROSPECTIVELY',  
 'UDSTEDT EFTERFØLGENDE',  
 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ',  
 'EXPEDIDO A POSTERIORI',  
 'EMITIDO A POSTERIORI',  
 'WYSTAWIONE RETROSPEKTYWNIE',  
 'KIADVA VISSZAMENÖLEGES HATÁLLYAL',  
 'VYSTAVENO DODATEČNĚ',  
 'VYSTAVENÉ DODATOČNE'.

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

### *Article 15*

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

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

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

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

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

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

### *Article 16*

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

1. By way of derogation from Articles 12, 14 and 15 of this Protocol, a simplified procedure for the issue of EUR.1 movement certificates can be used in accordance with the following provisions.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', making frequent shipments for which EUR.1 movement certificates may be issued and who offers, to the satisfaction of the competent authorities, all guarantees necessary to verify the originating status of the products not to submit to the customs office of the exporting State at the time of export either the goods or the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in Article 12 of this Protocol.

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

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

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

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

'PROCEDIMIENTO SIMPLIFICADO',  
'FORENKLET PROCEDURE',  
'VEREINFACHTES VERFAHREN',  
'ΑΠΛΟΥΣΤΕΥΜΕΝΗ ΔΙΑΔΙΚΑΣΙΑ',  
'SIMPLIFIED PROCEDURE',  
'PROCÉDURE SIMPLIFIÉE',  
'PROCEDURA SIMPLIFICATA',  
'VEREENVOUDIGDE PROCEDURE',  
'PROCEDIMENTO SIMPLIFICADO',  
'UPROSZCZONA PROCEDURA',  
'EGYSZERŰÍTETT ELJÁRÁS',  
'ZJEDNODUŠENÉ ŘÍZENÍ',  
'ZJEDNODUŠENÉ KONANIE'.

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

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

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

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

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

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

(c) in the cases referred to in paragraph 3 (b) the authority competent to carry out the subsequent verification referred to in Article 28 of this Protocol.

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

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

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

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

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

### *Article 17*

#### **Replacement of certificates**

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

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

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

4. The replacement certificate shall be issued on the basis of a written request from the re-exporter, after the authorities concerned have verified the information supplied in the applicant's request. The date and serial number of the original movement certificate EUR.1 shall be given in box No 7.

### *Article 18*

#### **Validity of certificates**

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

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

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

### *Article 19*

#### **Exhibitions**

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

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

2. A movement certificate EUR.1 must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

#### *Article 20*

##### **Submission of certificates**

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

#### *Article 21*

##### **Importation by instalments**

Without prejudice to Article 5 (3) of this Protocol, where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Harmonized System is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon import of the first instalment.

#### *Article 22*

##### **Preservation of certificates**

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

#### *Article 23*

##### **Form EUR.2**

1. Notwithstanding Article 11, the evidence of originating status, within the meaning of this Protocol, for consignments containing only originating products and whose value does not exceed ECU 5 110 per

consignment, may be given by a form EUR.2, a specimen of which appears in Annex IV to this Protocol.

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

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

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

5. Articles 18, 20 and 22 shall apply *mutatis mutandis* to forms EUR.2.

#### *Article 24*

##### **Discrepancies**

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

#### *Article 25*

##### **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 production of a movement certificate EUR.1 or the completion of form EUR.2, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of the agreement, and where there is no doubt as to the veracity of such declaration.

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

Furthermore, the total value of these products must not exceed ECU 365 in the case of small packages or ECU 1 025 in the case of the contents of travellers' personal luggage.

*Article 26***Amounts expressed in ecu**

1. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ecu shall be fixed by the exporting State and communicated to the other parties to this Agreement and to the Agreements between the Community and Poland, Hungary and the Slovak Republic. When the amounts are more than the corresponding amounts fixed by the importing State, the latter shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community or in that of the Czech Republic, the Slovak Republic, Poland or Hungary, the importing State shall recognize the amount notified by the country concerned.

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

**TITLE III****ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION***Article 27***Communication of stamps and addresses**

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

*Article 28***Verification of movement certificates EUR.1 and of forms EUR.2**

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

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

3. In order to ensure the proper application of this Protocol, the Czech Republic and the Member States of the Community shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR.1, including those issued under Article 12 (5), and the forms EUR.2 and the accuracy of the information concerning the actual origin of the products concerned.

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

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

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

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

If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request, or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting authorities shall refuse, except in the case of *force majeure* or exceptional circumstances, any benefit from the preferential treatment laid down in the Agreement concerned.

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

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

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

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

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

#### *Article 29*

##### **Penalties**

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

#### *Article 30*

##### **Free zones**

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

#### **TITLE IV**

#### **CEUTA AND MELILLA**

#### *Article 31*

##### **Application of the Protocol**

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

2. This Protocol shall apply *mutatis mutandis* to products originating in Ceuta and Melilla, subject to particular conditions set out in Article 32.

#### *Article 32*

##### **Special conditions**

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

2. Providing they have been transported directly in accordance with the provisions of Article 9, the following shall be considered:

1. products originating in Ceuta and Melilla:

(a) products wholly obtained in Ceuta and Melilla;

(b) products obtained in Ceuta and Melilla incorporating materials which have not been wholly obtained there, provided that:

(i) such materials have undergone sufficient working or processing within the meaning of Article 5 of this Protocol, or that

(ii) such materials originate in the Slovak Republic or the Community within the meaning of this Protocol provided, however, that they have undergone working or processing going beyond that referred to in Article 5 (3) of this Protocol;

2. products originating in the Czech Republic:

(a) products wholly obtained in the Czech Republic;

(b) products obtained in the Czech Republic incorporating materials which have not been wholly obtained there, provided that:

(i) such materials have undergone sufficient working or processing within the meaning of Article 5 of this Protocol, or that

(ii) such materials originate in Ceuta and Melilla or the Community within the meaning of this Protocol provided, however, that they have undergone working or processing going beyond that referred to in Article 5 (3) of this Protocol.

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

4. The exporter or his authorized representative shall enter 'the Czech Republic' and 'Ceuta and Melilla' in

box No 2 of movement certificates EUR.1. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in box No 4 of movement certificates EUR.1.

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

## TITLE V

### FINAL PROVISIONS

#### *Article 33*

#### **Amendments to the Protocol**

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

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

#### *Article 34*

#### **Customs Cooperation Committee**

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

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

#### *Article 35*

#### **Petroleum products**

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

#### *Article 36*

#### **Annexes**

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

#### *Article 37*

#### **Implementation of the Protocol**

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

#### *Article 38*

#### **Arrangements with Poland, Hungary and the Slovak Republic**

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

#### *Article 39*

#### **Goods in transit or storage**

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

**ANNEX I****NOTES***Foreword*

These notes shall apply, where appropriate, to all manufactured products using non-originating materials, even if they are not subject to specific conditions contained in the list in Annex II but are subject instead to the change of heading rule set out in Article 5 (1).

**Note 1**

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

**Note 2**

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

**Note 3**

- 3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 5 (1) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.
- 3.3. Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. If a product made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

*For example:*

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

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

- 3.5. Even if the change of heading rule or the other rules contained in the list are satisfied, a product shall not acquire originating status if the processing carried out, taken as a whole, is insufficient within the meaning of Article 5 (3).
- 3.6. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3 for the interpretation of the Harmonized System, the unit of qualification shall be determined in respect of each item in the set: this provision is equally applicable to sets of headings Nos 6308, 8206 and 9605.

Accordingly, it follows that:

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

**Note 4**

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

*For example:*

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

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

*For example:*

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

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

*For example:*

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

*For example:*

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

See also Note 7.3 in relation to textiles.

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

#### Note 5

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

#### Note 6

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

The following are the basic textile materials:

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

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

*For example:*

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

*For example:*

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

*For example:*

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

*For example:*

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

*For example:*

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

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

**Note 7**

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

*For example:*

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

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

*ANNEX II*

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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of headings Nos 0201 to 0205
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207
0302 to 0305	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
0402, 0404 to 0406	Dairy products	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402
0403	Buttermilk, curdled milk and cream, yogurt, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	Manufacture in which: — all the materials of Chapter 4 used must already be originating, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
0408	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No 0407
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
ex 0506	Bones and horn-cores unworked	Manufacture in which all the materials of Chapter 2 used must already be originating

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

(1)	(2)	(3)
ex 1302	Mucilages and thickeners derived from vegetable products, modified	Manufacture from non-modified mucilages and thickeners
1501	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted: — Fats from bones or waste — Other	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506 Manufacture from meat or edible offal of swine of heading Nos 0203 or 0206 or of meat and edible offal of poultry of heading No 0207
1502	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted: — Fats from bones or waste — Other	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506 Manufacture in which all the animal materials of Chapter 2 used must already be originating
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: — Solid fractions of fish oils and fats and oils of marine mammals — Other	Manufacture from materials of any heading including other materials of heading No 1504 Manufacture in which all the animal materials of Chapters 2 and 3 used must already be originating
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: — Solid fractions — Other	Manufacture from materials of any heading including other materials of heading No 1506 Manufacture in which all the animal materials of Chapter 2 used must already be originating
ex 1507 to 1515	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified: — Solid fractions, except for that of Jojoba oil — Other, except for: — Lung oil; myrtle wax and Japan wax — Those for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from other materials of heading Nos 1507 to 1515 Manufacture in which all the vegetable materials used must already be originating

(1)	(2)	(3)
ex 1516	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal and vegetable materials used must already be originating
ex 1517	Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515	Manufacture in which all the vegetable materials used must already be originating
ex 1519	Industrial fatty alcohols having the character of artificial waxes	Manufacture from materials of any heading including fatty acids of heading No 1519
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must already be originating
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must already be originating
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must already be originating
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	<p>— Chemically pure maltose and fructose</p> <p>— Other sugars in solid form, flavoured or coloured</p> <p>— Other</p>
		<p>Manufacture from materials of any heading including other materials of heading No 1702</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p>
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which all the materials used must already be originating
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
		Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex works price of the product

(1)	(2)	(3)
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:  — Malt extract  — Other	Manufacture from cereals of Chapter 10  Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must already be originating
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:  — Not containing cocoa:  — Cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared  — Other  — Containing cocoa	Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of heading Nos 2001, 2004 and 2005 and uncooked, boiled or steamed sweet corn, frozen, of heading No 0710 may not be used  Manufacture in which:  — all the cereals and flour (except maize of the species <i>Zea indurata</i> and durum wheat and their derivatives) used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product  Manufacture from materials not classified in heading No 1806, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11

(1)	(2)	(3)
2001	Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must already be originating
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must already be originating
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must already be originating
2004 and 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen	Manufacture in which all the vegetables used must already be originating
2006	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product
2008	Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: <ul style="list-style-type: none"> <li>— Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> <li>— Nuts, not containing added sugar or spirits</li> <li>— Other</li> </ul>	Manufacture in which all the fruit and nuts used must already be originating Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex works price of the product Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
ex 2009	Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
ex 2101	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must already be originating
ex 2103	<ul style="list-style-type: none"> <li>— Sauces and preparations therefor; mixed condiments and mixed seasonings</li> <li>— Prepared mustard</li> </ul>	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from mustard flour or meal

(1)	(2)	(3)
ex 2104	— Soups and broths and preparations therefor — Homogenized composite food preparations	Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 2002 to 2005. The rule for the heading in which the product would be classified in bulk shall apply
ex 2106	Sugar syrups, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
ex 2204	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture from other grape must
2205 ex 2207, ex 2208 and ex 2209	The following, containing grape materials: vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages; vinegar	Manufacture from materials of any heading, except grapes or any material derived from grapes
ex 2208	Whiskies of an alcoholic strength by volume of less than 50 % vol.	Manufacture in which the value of any cereal based spirits used does not exceed 15 % of the ex works price of the product
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must already be originating
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must already be originating
2309	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, must or milk used must already be originating
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating

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

(1)	(2)	(3)
ex Chapter 29	Organic chemicals, except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the position is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 2901	Acylic hydrocarbons for use as power or heating fuels	These are Annex VI products
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	These are Annex VI products
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20 % of the ex works price of the product
ex 2932	<ul style="list-style-type: none"> <li>— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> <li>— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> </ul>	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts:	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20 % of the ex works price of the product
2934	Other heterocyclic compounds	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex Chapter 30	Pharmaceutical products, except for heading Nos 3002, 3003 and 3004, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: <ul style="list-style-type: none"> <li>— 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</li> </ul>	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product

(1)	(2)	(3)
3002 (cont'd)	<ul style="list-style-type: none"> <li>— Other:           <ul style="list-style-type: none"> <li>— Human blood</li> <li>— Animal blood prepared for therapeutic or prophylactic uses</li> <li>— Blood fractions other than antisera, haemoglobin and serum globulin</li> <li>— Haemoglobin, blood globulin and serum globulin</li> <li>— Other</li> </ul> </li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p>
3003 and 3004	Medicaments (excluding goods of heading Nos 3002, 3005 or 3006)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product, and</li> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li> </ul>
ex Chapter 31	Fertilizers except for heading No ex 3105 for which the rule is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 3105	<p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> <li>— Sodium nitrate</li> <li>— Calcium cyanamide</li> <li>— Potassium sulphate</li> <li>— Magnesium potassium sulphate</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product, and</li> <li>— the value of all the materials used does not exceed 50 % of the ex works price of the product</li> </ul>

(1)	(2)	(3)
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for heading Nos ex 3201 and 3205, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
3205	Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes ( <sup>(1)</sup> )	Manufacture from materials of any heading, except heading Nos 3202 and 3204 provided the value of any materials classified in heading No 3205 does not exceed 20 % of the ex works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' ( <sup>(2)</sup> ) within this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for heading Nos ex 3403 and 3404, for which the position is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	These are Annex VI products
ex 3404	Artificial waxes and prepared waxes:  — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	These are Annex VI products

(<sup>1</sup>) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified within another heading in Chapter 32.

(<sup>2</sup>) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

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

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

(1)	(2)	(3)
ex 3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No ex 3907 for which the rule is set out below:  — Addition homopolymerization products	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (¹)
ex 3907	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (¹)
ex 3916 to 3921	Semi-manufactures and articles of plastics, except for headings Nos ex 3916, ex 3917 and ex 3920, for which the rules are set out below:  — 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  — Other: — Addition homopolymerization products	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex works price of the product  Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % 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 — the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (¹)
ex 3920	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium

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

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

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

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

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

(1)	(2)	(3)
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <ul style="list-style-type: none"> <li>— Needleloom felt</li>   <li>— Other</li> </ul>	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>— polypropylene filament of heading No 5402,</li> <li>— polypropylene fibres of heading No 5503 or 5506, or</li> <li>— polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex works price of the product</li> </ul> <p>Manufacture from (1):</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres made from casein, or</li> <li>— chemical materials or textile pulp</li> </ul>
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> <li>— Rubber thread and cord, textile covered</li>   <li>— Other</li> </ul>	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from (1):</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>
5605	<p>Metalized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>
5606	<p>Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>

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

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

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

(1)	(2)	(3)
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: — Containing not more than 90 % by weight of textile materials — Other	Manufacture from yarn Manufacture from chemical materials or textile pulp
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (¹)
5905	Textile wall coverings: — Impregnated, coated, covered or laminated with rubber, plastics or other materials — Other	Manufacture from yarn Manufacture from (¹): — 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, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product
5906	Rubberized textile fabrics, other than those of heading No 5902: — Knitted or crocheted fabrics	Manufacture from (¹): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

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

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

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

(²) See Note 7.

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

(¹) See Note 7.

(²) For special conditions relating to products made of a mixture of textile materials, see Note 6.

(³) For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly of pieces of knitted or crocheted fabric (cut out or knitted directly to shape) see Note 7.

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

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

(²) See Note 7.

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

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

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

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

(1)	(2)	(3)
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below:  8403, ex 8404, 8406 to 8409, 8412, 8415, 8418, ex 8419, 8420, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8484 and 8485	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
8403 and ex 8404	Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No 8403 or 8404. However, materials which are classified in heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 5 % of the ex works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product

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

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

(1)	(2)	(3)
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
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for those falling within the following headings or parts of headings for which the rules are set out below:  8501, 8502, ex 8518, 8519 to 8529, 8535 to 8537, 8542, 8544 to 8546 and 8548	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product</li> </ul>
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 5 % of the ex works price of the product</li> </ul>
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and</li> <li>— where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 5 % of the ex works price of the product</li> </ul>
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>

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

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

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

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

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

(1)	(2)	(3)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or micropojection	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex works price of the product,</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>
ex 9014	Other navigational instruments and appliances	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

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

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

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

(1)	(2)	(3)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — 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 No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib points may be used and the other materials classified within the same heading may also be used provided their value does not exceed 5 % of the ex works price of the product
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9614	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

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

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

## **MOVEMENT CERTIFICATE**

1. Exporter (Name, full address, country)		<b>EUR.1</b> 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; Makes and numbers; Number and kind of packages (''); Description of goods			9. Gross weight (kg) or other measure (litres, m <sup>3</sup> , etc.)
			10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document ('') Form ..... No ..... Customs office ..... Issuing country or territory ..... ..... ..... Date .....		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.  Stamp  Place and date ....., (Signature)	

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

(') 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

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

(') 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 ('):

.....  
.....  
.....  
.....

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

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

.....  
(Place and date)

.....  
(Signature)

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

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

1. Form EUR.2 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Forms shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each form EUR.2 shall measure 210 × 148 mm; a maximum tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 64 g/m<sup>2</sup>.
3. The competent authorities of the Member States of the Community and of the Czech Republic may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.



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

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

(1) Insert the countries, groups of countries or territories concerned.

(2) Refer to any verification already carried out by the appropriate authorities.

(3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating.

(4) The term 'country' means country, group of countries or territory of destination.

(VERSO)

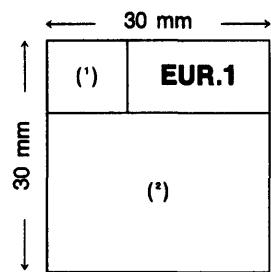
<p><b>13 Request for verification</b> The verification of the declaration by the exporter on the front of this form is requested (*)</p> <p>....., ..... 19..... (Place and date)</p> <p>..... (Signature)</p>	<p><b>14 Result of verification</b> Verification carried out shows that ('')</p> <p><input type="checkbox"/>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

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

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

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

***ANNEX V*****Specimen impression of the stamp mentioned in Article 16 (3) (b)**

(1) Initials or coat of arms of the exporting State.

(2) Such information as is necessary for the identification of the approved exporter.

*ANNEX VI***LIST OF PRODUCTS REFERRED TO IN ARTICLE 35 WHICH ARE TEMPORARILY EXCLUDED FROM THE SCOPE OF THIS PROTOCOL**

HS heading No	Description of product
<b>ex 2707</b>	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
<b>2709 to 2715</b>	Mineral oils and products of their distillation; bituminous substances; mineral waxes
<b>ex 2901</b>	Ayclic hydrocarbons for use as power or heating fuels
<b>ex 2902</b>	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels
<b>ex 3403</b>	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight
<b>ex 3404</b>	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax
<b>ex 3811</b>	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals

**PROTOCOL 8****on the succession of the Czech Republic in respect of the exchanges of letters between the European Economic Community (Community) and the Czech and Slovak Federal Republic concerning transit and land transport infrastructure**

Whereas upon the signature on 16 December 1991 of the Europe Agreement and the Interim Agreement between the European Communities and its Member States on the one hand and the Czech and Slovak Federal Republic on the other hand, exchanges of letters in the form annexed hereto were signed between the European Economic Community on the one hand and the Czech and Slovak Federal Republic on the other hand;

Whereas these exchanges of letters were amended by the exchanges of letters signed on 19 February 1992 between the European Economic Community on the one hand and the Czech and Slovak Federal Republic on the other hand annexed hereto;

Whereas the Czech Republic has declared, in a letter to the President of the Commission of the European Communities of 15 December 1992 that it 'shall assume all the obligations resulting from all the agreements between the Czech and Slovak Federal Republic and the European Communities';

Whereas the Czech Republic is, as of 1 January 1993, a successor state to the Czech and Slovak Federal Republic;

Whereas the Czech Republic undertakes not to worsen the conditions of land transit in comparison to the situation which prevailed under the abovementioned exchange of letters in the Czech and Slovak Federal Republic;

The Czech Republic and the Community agree as follows:

*Article 1*

The Community on the one hand and the Czech Republic on the other hand assume all rights and obligations of the Community on the one hand and the former Czech and Slovak Federal Republic on the other hand contained in the aforementioned exchanges of letters.

*Article 2*

The Czech Republic undertakes to issue such a number of permits as provided for in the exchange of letters concerning transit mentioned above. The permits shall be valid (as of 1994) only on the territory of the Czech Republic. The Czech Republic shall issue a permit regularly to a holder of a permit issued by the Slovak Republic under the abovementioned exchange of letters, limited to the maximum number foreseen under the abovementioned exchange of letters.

*Article 3*

The amount of administrative charges, taxes and other possible fees imposed on a taxable permit by the Czech Republic under the exchange of letters mentioned above shall not exceed 9 250 Czech crowns.

*Article 4*

The Czech Republic declares that, in order not to create less favourable conditions for transit than prevailed under the abovementioned exchange of letters for Community hauliers, it will take all possible measures to prevent unnecessary delays for Community hauliers as a result of checks on the borders between the Czech Republic and the Slovak Republic.

*ANNEX I***Exchange of letters between the European Economic Community and the Czech and Slovak Federal Republic concerning transit***A. Letter from the Czech and Slovak Federal Republic*

Sir,

During the negotiations of the Europe Agreement between the European Communities and their Member States and the Czech and Slovak Federal Republic (CSFR), the following agreement was reached:

1. The Parties to the Europe Agreement shall not take any measures which would prejudice the situation resulting from the application of the existing bilateral agreements between the Member States of the Community and the CSFR.
2. More particularly, within the framework of a global solution to the problems of transit through the CSFR for those Member States of the Community most directly concerned, the CSFR hereby grants 2 000 additional taxable permits in 1991 in addition to the existing quota granted pursuant to the bilateral agreements for 1991. Furthermore the CSFR shall grant in 1992, 1993 and 1994, in addition to the existing quota granted prior hereto pursuant to the bilateral agreements for 1991, including the previously mentioned 2 000 permits, permits in the following way:

	<i>1992</i>	<i>1993</i>	<i>1994</i>
Untaxed	1 300	1 300	1 440 (¹)
Taxable	1 000	1 000	1 332 (¹)
Third country	—	—	—
Combined transport	4 000	4 000	4 680 (²)

Combined transport permits are to be used by lorries to cross CSFR territory by CSFR railroads in the form of 'rolling roads', on condition that the costs and time involved in this mode of transport will be comparable to those of road transit operations with taxes. For the number of permits for which these conditions cannot be met, the CSFR shall provide taxable transit permits. All abovementioned transit permits are of a round-trip character.

In 1995 and in subsequent years, until the entry into force of a bilateral transport agreement between the Community and the CSFR, the CSFR shall increase the number of untaxed, taxable and combined transport licences with the same rates as in 1994.

I should be obliged if you would confirm the agreement of the European Economic Community to the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

*For the Government  
of the Czech and Slovak Federal Republic*

(¹) Increase of 2 % over 1993.

(²) Increase of 17 % over 1993.

**B. Letter from the Community**

Sir,

I have the honour to acknowledge receipt of your letter of today's date which reads as follows:

'During the negotiations of the Europe Agreement between the European Communities and their Member States and the Czech and Slovak Federal Republic (CSFR), the following agreement was reached:

1. The Parties to the Europe Agreement shall not take any measures which would prejudice the situation resulting from the application of the existing bilateral agreements between the Member States of the Community and the CSFR.
2. More particularly, within the framework of a global solution to the problems of transit through the CSFR for those Member States of the Community most directly concerned, the CSFR hereby grants 2 000 additional taxable permits in 1991 in addition to the existing quota granted pursuant to the bilateral agreements for 1991. Furthermore the CSFR shall grant in 1992, 1993 and 1994, in addition to the existing quota granted prior hereto pursuant to the bilateral agreements for 1991, including the previously mentioned 2 000 permits, permits in the following way:

	1992	1993	1994
Untaxed	1 300	1 300	1 440 (1)
Taxable	1 000	1 000	1 332 (1)
Third country	—	—	—
Combined transport	4 000	4 000	4 680 (2)

Combined transport permits are to be used by lorries to cross CSFR territory by CSFR railroads in the form of "rolling roads", on condition that the costs and time involved in this mode of transport will be comparable to those of road transit operations with taxes. For the number of permits for which these conditions cannot be met, the CSFR shall provide taxable transit permits. All abovementioned transit permits are of a round-trip character.

In 1995 and in subsequent years, until the entry into force of a bilateral transport agreement between the Community and the CSFR, the CSFR shall increase the number of untaxed, taxable and combined transport licences with the same rates as in 1994.

I should be obliged if you would confirm the agreement of the European Economic Community to the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

(1) Increase of 2 % over 1993.

(2) Increase of 17 % over 1993.'

I have the honour to confirm that the Community is in agreement with the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

*On behalf of the  
Council of the European Communities*

**Exchange of letters between the European Economic Community and the Czech Republic  
concerning land transport infrastructure**

*A. Letter from the Community*

Sir,

I have the honour of confirming to you herewith the position of the Community, expressed during their negotiations of the Europe Agreement between the European Communities and their Member States and the Czech Republic, that the Community shall, within the framework of the financial mechanisms provided for in the Agreement, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.

I should be obliged if you would confirm the agreement of the Czech Republic to the content of this letter.

Please accept, Sir, the assurance of my highest consideration.

*On behalf of the  
Council of the European Communities*

*B. Letter from the Czech Republic*

Sir,

I have the honour to acknowledge receipt of your letter of today's date which reads as follows:

'I have the honour of confirming to you herewith the position of the Community, expressed during their negotiations of the Europe Agreement between the European Communities and their Member States and the Czech Republic, that the Community shall, within the framework of the financial mechanisms provided for in the Agreement, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.'

I should be obliged if you would confirm the agreement of the Czech Republic to the content of this letter.'

I have the honour to confirm that my government is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration.

*For the Government of the  
Czech Republic*

***ANNEX II*****AGREEMENT**

**in the form of an exchange of letters amending the exchanges of letters between the Community and Czech and Slovak Federal Republic concerning transit signed in Brussels on 16 December 1991**

**A. Letter from the Community**

Sir,

Upon the occasion of the signatures on 16 December 1991 of the Europe Agreement between the Communities and their Member States and the Czech and Slovak Federal Republic and of the Interim Agreement on trade and trade related matters between the European Economic Community ('the Community') and the European Coal and Steel Community of the one part, and the Czech and Slovak Federal Republic, of the other part, Agreements in the form of exchanges of letters between the Community and Czechoslovakia concerning transit were signed. The Europe Agreement has not yet come into force. The Interim Agreement came into force on 1 March 1992.

Since the signature of the exchanges of letters, the Czech and Slovak Federal Republic increase the fee for taxable transit permits. This decision had consequences on the arrangements made in December concerning transit and the Parties consider it necessary to come to an agreement through the present exchange of letters, to amend the relevant provisions of the exchanges of letters signed on 16 December 1991 to take account thereof.

Accordingly, I propose that the exchanges of letters signed on 16 December 1991 be amended as follows:

In paragraph 2 the following sentence shall be inserted after the first sentence of the first subparagraph: 'The fee per taxable permit is 18 500 Czechoslovak crowns.'

The following subparagraph shall be added after the second subparagraph of paragraph 2: 'Both sides agreed that if the transit situation on the territory of former Yugoslavia is not normalized they will jointly examine before the end of the year the possible changes concerning the abovementioned arrangements. Changes in the above provisions can be made by common agreement between the Parties.'

If the foregoing is acceptable to the Czech and Slovak Federal Republic, I have the honour to propose that this letter, together with Your Excellency's reply to that effect, shall constitute an amendment to the exchange of letters signed on 16 December 1991.

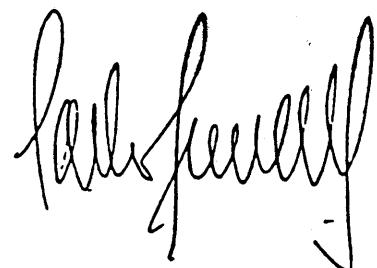
This agreement is hereby approved by the Parties in accordance with their respective procedures.

This Agreement shall enter into force on the first day following that on which the Parties notify each other that the procedures mentioned in the preceding subparagraph have been completed. It shall apply with effect from 15 March 1992.

I should be obliged if you would confirm the agreement of the Government of the Czech and Slovak Federal Republic to the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

*On behalf of the Council  
of the European Communities*

A handwritten signature in black ink, appearing to read "Hans-Joachim Jürgen".

*B. Letter from the Czech and Slovak Federal Republic*

Sir,

I have the honour to acknowledge receipt of your letter of today's date which reads as follows:

'Upon the occasion of the signatures on 16 December 1991 of the Europe Agreement between the Communities and their Member States and the Czech and Slovak Federal Republic and of the Interim Agreement on trade and trade related matters between the Europe Economic Community ("the Community") and the European Coal and Steel Community of the one part, and the Czech and Slovak Federal Republic, of the other part, Agreements in the form of exchanges of letters between the Community and Czechoslovakia concerning transit were signed. The Europe Agreement has not yet come into force. The Interim Agreement came into force on 1 March 1992.

Since the signature of the exchanges of letters, the Czech and Slovak Federal Republic increased the fee for taxable transit permits. This decision had consequences on the arrangements made in December concerning transit and the Parties consider it necessary to come to an agreement through the present exchange of letters, to amend the relevant provisions of the exchanges of letters signed on 16 December 1991 to take account thereof.

Accordingly, I propose that the exchanges of letters signed on 16 December 1991 be amended as follows:

In paragraph 2 the following sentence shall be inserted after the first sentence of the first subparagraph: "The fee per taxable permit its 18 500 Czechoslovak crowns."

The following subparagraph shall be added after the second subparagraph of paragraph 2: "Both sides agreed that if the transit situation on the territory of former Yugoslavia is not normalized they will jointly examine before the end of the year the possible changes concerning the abovementioned arrangements. Changes in the above provisions can be made by common agreement between the Parties."

If the foregoing is acceptable to the Czech and Slovak Federal Republic, I have the honour to propose that this letter, together with Your Excellency's reply to that effect, shall constitute an amendment to the exchanges of letters signed on 16 December 1991.

This Agreement is hereby approved by the Parties in accordance with their respective procedures.

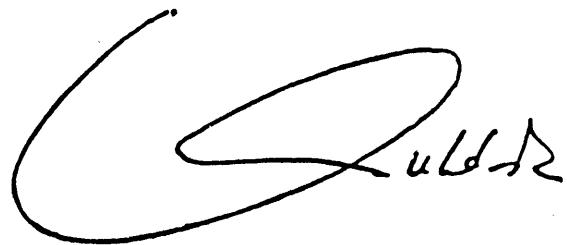
This Agreement shall enter into force on the first day following that on which the Parties notify each other that the procedures mentioned in the preceding subparagraph have been completed. It shall apply with effect from 15 March 1992.

I should be obliged if you would confirm the agreement of the Government of the Czech and Slovak Federal Republic to the contents of this letter.'

I have the honour to confirm that my Government is in agreement with the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

*For the  
Czech and Slovak Federal Republic*

A handwritten signature in black ink, appearing to read "Václav Klaus". The signature is fluid and cursive, with a prominent loop on the left and a more structured "Klaus" on the right.

**AGREEMENT**

in the form of an exchange of letters replacing the exchanges of letters between the Community and the Czech and Slovak Federal Republic on land transport infrastructure signed in Brussels on 16 December 1991

**A. Letter from the Community**

Sir,

Upon the occasion of the signature on 16 December 1991 of the Interim Agreement on trade and trade related matters between the European Economic Community ('the Community') and the European Coal and Steel Community, of the one part, and the Czech and Slovak Federal Republic, of the other part, an Agreement in the form of an exchange of letters between the Community and Czechoslovakia concerning land transport infrastructure was signed. The Interim Agreement came into force on 1 March 1992.

Since the signature of the exchange of letters, the Czech and Slovak Federal Republic increased the fee for taxable transit permits. This law had consequences on the arrangements made in December concerning transit and the Parties consider it necessary to come to an agreement through the present exchange of letters, to amend the relevant provisions of the exchange of letters signed on 16 December 1991 to take account thereof.

Accordingly, I propose that the text of the exchange of letters signed on 16 December 1991 be replaced by the following text:

'I have the honour of confirming to you herewith that the Community has full understanding of the infrastructural and environmental problems the Czech and Slovak Federal Republic is facing in the area of transport and shall, within the framework of the financial mechanisms provided for, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.'

In this context, I take note of the Czech and Slovak Federal Republic's explanation of the urgent need for financial assistance to enable its land transport infrastructure to cope with the increased transit traffic in its territory.

The Parties agree to seek, in the context of the existing Trade and Cooperation Agreement, possible ways and means to contribute to the improvement of such infrastructure in the Czech and Slovak Federal Republic, paying special attention to border crossings and nearby areas, combined transport, transit motorways, waterways transport and environmental aspects, without prejudice to appraisal of projects according to existing procedures.

The Parties further agree to start, at their earliest convenience, discussions about possible Community financial assistance.

The Czech and Slovak Federal Republic will consider further reducing the rate of taxable permits for Community hauliers according to progress in the above discussions.

If the foregoing is acceptable to the Czech and Slovak Federal Republic, I have the honour to propose that this letter, together with Your Excellency's reply to that effect, shall constitute the replacement of the exchange of letters signed on 16 December 1991.

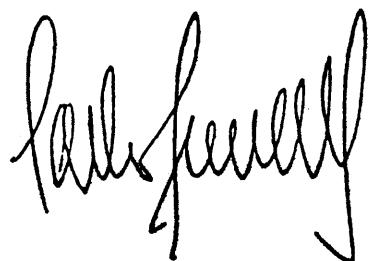
This Agreement is hereby approved by the Parties in accordance with their respective procedures.

This Agreement shall enter into force on the first day following that on which the Parties notify each other that the procedures mentioned in the preceding subparagraph have been completed. It shall apply with effect from 15 March 1992.'

I should be obliged if you would confirm the agreement of the Government of the Czech and Slovak Federal Republic to the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

*On behalf of the Council  
of the European Communities*

A handwritten signature in black ink, appearing to read "Pavel Števulka".

*B. Letter from the Czech and Slovak Federal Republic*

Sir,

I have the honour to acknowledge receipt of your letter of today's date which reads as follows:

'Upon the occasion of the signature on 16 December 1991 of the Interim Agreement on trade and trade related matters between the European Economic Community ("the Community") and the European Coal and Steel Community, of the one part, and the Czech and Slovak Federal Republic, of the other part, an Agreement in the form of an exchange of letters between the Community and Czechoslovakia concerning land transport infrastructure was signed. The Interim Agreement came into force on 1 March 1992.

Since the signature of the exchange of letters, the Czech and Slovak Federal Republic increased the fee for taxable transit permits. This law had consequences on the arrangements made in December concerning transit and the Parties consider it necessary to come to an agreement through the present exchange of letters, to amend the relevant provisions of the exchange of letters signed on 16 December 1991 to take account thereof.

Accordingly, I propose that the text of the exchange of letters signed on 16 December 1991 be replaced by the following text:

"I have the honour of confirming to you herewith that the Community has full understanding of the infrastructural and environmental problems the Czech and Slovak Federal Republic is facing in the area of transport and shall, within the framework of the financial mechanisms provided for, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.

In this context, I take note of the Czech and Slovak Federal Republic's explanation of the urgent need for financial assistance to enable its land transport infrastructure to cope with the increased transit traffic in its territory.

The Parties agree to seek, in the context of the existing Trade and Cooperation Agreement, possible ways and means to contribute to the improvement of such infrastructure in the Czech and Slovak Federal Republic, paying special attention to border crossings and nearby areas, combined transport, transit motorways, waterways transport and environmental aspects, without prejudice to appraisal of projects according to existing procedures.

The Parties further agree to start, at their earliest convenience, discussions about possible Community financial assistance.

The Czech and Slovak Federal Republic will consider further reducing the rate of taxable permits for Community hauliers according to progress in the above discussions."

If the foregoing is acceptable to the Czech and Slovak Federal Republic, I have the honour to propose that this letter, together with Your Excellency's reply to that effect, shall constitute the replacement of the exchange of letters signed on 16 December 1991.

This Agreement is hereby approved by the Parties in accordance with their respective procedures.

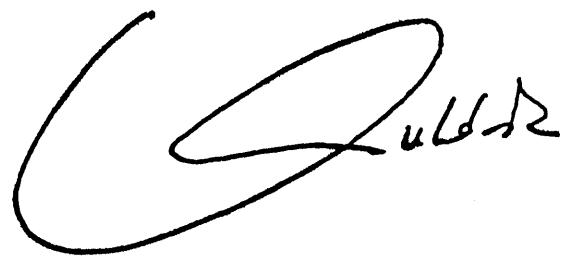
This Agreement shall enter into force on the first day following that on which the Parties notify each other that the procedures mentioned in the preceding subparagraph have been completed. It shall apply with effect from 15 March 1992.

I should be obliged if you would confirm the agreement of the Government of the Czech and Slovak Federal Republic to the contents of this letter.'

I have the honour to confirm that my Government is in agreement with the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

*For the  
Czech and Slovak Federal Republic*

A handwritten signature in black ink, appearing to read "Václav Klaus". It consists of a large, stylized oval shape on the left, followed by the name "Klaus" written vertically and slightly to the right.

**AGREEMENT**

**in the form of an exchange of letters replacing the exchanges of letters between the Community and the Czech and Slovak Federal Republic on land transport infrastructure signed in Brussels on 16 December 1991**

**A. Letter from the Community**

Sir,

Upon the occasion of the signature on 16 December 1991 of the Europe Agreement between the Communities and their Member States and the Czech and Slovak Federal Republic an Agreement in the form of an exchange of letters between the Community and Czechoslovakia concerning land transport infrastructure was signed. The Europe Agreement has not yet come into force.

Since the signature of the exchange of letters, the Czech and Slovak Federal Republic increased the fee for taxable transit permits. This law had consequences on the arrangements made in December concerning transit and the Parties consider it necessary to come to an agreement through the present exchange of letters, to amend the relevant provisions of the exchange of letters signed on 16 December 1991 to take account thereof.

Accordingly, I propose that the text of the exchange of letters signed on 16 December 1991 be replaced by the following text:

'I have the honour of confirming to you herewith that the Community has full understanding of the infrastructural and environmental problems the Czech and Slovak Federal Republic is facing in the area of transport and shall, within the framework of the financial mechanisms provided for in the Europe Agreement, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.'

In this context, I take note of the Czech and Slovak Federal Republic's explanation of the urgent need for financial assistance to enable its land transport infrastructure to cope with the increased transit traffic in its territory.

The Parties agree to seek, on the basis of this exchange of letters and referring to Article 81 in the Europe Agreement, possible ways and means to contribute to the improvement of such infrastructure in the Czech and Slovak Federal Republic, paying special attention to border crossings and nearby areas, combined transport, transit motorways, waterways transport and environmental aspects, without prejudice to appraisal of projects according to existing procedures.

The Parties further agree to start, at their earliest convenience, discussions about possible Community financial assistance.

The Czech and Slovak Federal Republic will consider further reducing the rate of taxable permits for Community hauliers according to progress in the above discussions.'

If the foregoing is acceptable to the Czech and Slovak Federal Republic, I have the honour to propose that this letter, together with Your Excellency's reply to that effect, shall constitute the replacement of the exchange of letters signed on 16 December 1991.

This Agreement is hereby approved by the Parties in accordance with their respective procedures.

This Agreement shall enter into force on the first day following that on which the Parties notify each other that the procedures mentioned in the preceding subparagraph have been completed. It shall apply with effect from 15 March 1992.

I should be obliged if you would confirm the agreement of the Government of the Czech and Slovak Federal Republic to the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

*On behalf of the Council  
of the European Communities*



*B. Letter from the Czech and Slovak Republic*

Sir,

I have the honour to acknowledge receipt of your letter of today's date which reads as follows:

'Upon the occasion of the signature on 16 December 1991 of the Europe Agreement between the Communities and their Member States and the Czech and Slovak Federal Republic an Agreement in the form of an exchange of letters between the Community and Czechoslovakia concerning land transport infrastructure was signed. The Europe Agreement has not yet come into force.

Since the signature of the exchange of letters, the Czech and Slovak Federal Republic increased the fee for taxable transit permits. This law had consequences on the arrangements made in December concerning transit and the Parties consider it necessary to come to an agreement through the present exchange of letters, to amend the relevant provisions of the exchange of letters signed on 16 December 1991 to take account thereof.

Accordingly, I propose that the text of the exchange of letters signed on 16 December 1991 be replaced by the following text:

"I have the honour of confirming to you herewith that the Community has full understanding of the infrastructural and environmental problems the Czech and Slovak Federal Republic is facing in the area of transport and shall, within the framework of the financial mechanisms provided for in the Europe Agreement, provide, as appropriate, financing for the improvement of land transport infrastructure, including combined transport.

In this context, I take note of the Czech and Slovak Federal Republic's explanation of the urgent need for financial assistance to enable its land transport infrastructure to cope with the increased transit traffic in its territory.

The Parties agree to seek, on the basis of this exchange of letters and referring to Article 81 in the Europe Agreement, possible ways and means to contribute to the improvement of such infrastructure in the Czech and Slovak Federal Republic, paying special attention to border crossings and nearby areas, combined transport, transit motorways, waterways transport and environmental aspects, without prejudice to appraisal of projects according to existing procedures.

The Parties further agree to start, at their earliest convenience, discussions about possible Community financial assistance.

The Czech and Slovak Federal Republic will consider further reducing the rate of taxable permits for Community hauliers according to progress in the above discussions."

If the foregoing is acceptable to the Czech and Slovak Federal Republic, I have the honour to propose that this letter, together with Your Excellency's reply to that effect, shall constitute the replacement of the exchange of letters signed on 16 December 1991.

This Agreement is hereby approved by the Parties in accordance with their respective procedures.

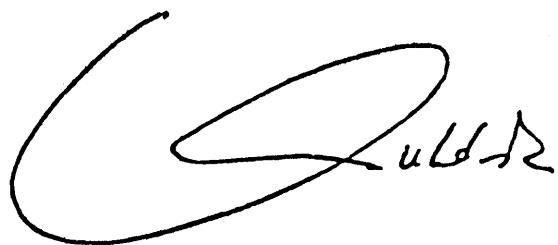
This Agreement shall enter into force on the first day following that on which the Parties notify each other that the procedures mentioned in the preceding subparagraph have been completed. It shall apply with effect from 15 March 1992.

I should be obliged if you would confirm the agreement of the Government of the Czech and Slovak Federal Republic to the contents of this letter.'

I have the honour to confirm that my Government is in agreement with the contents of this letter.

Please accept, Sir, the assurance of my highest consideration.

*For the  
Czech and Slovak Federal Republic*

A handwritten signature in black ink, appearing to read "Václav Klaus". It consists of a large, stylized oval shape on the left, a smaller loop below it, and the name "Klaus" written in a cursive script to the right.