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ANNEX

PROTOCOL 4 TO 8

ANNEX
PROTOCOL 4

*ON TRADE IN FISH AND FISHERIES PRODUCTS ORIGINATING
IN THE COMMUNITY AS REFERRED TO IN ARTICLE 18(4)*

Article 1

Scope

This protocol applies to fish and fisheries products as covered by HS Chapter 3, HS headings 1604 and 1605, HS subheading 051191 and 230120 and HS subheading ex 190220.

Article 2

Customs duties on fish and fisheries products originating in the Community

1. Customs duties on imports into Syria of fish and fisheries products originating in the Community as referred to in Article 9.3. (b) of the Agreement and specified in Annex 1 shall be eliminated in accordance with the following schedule:

For products where the import duty is equal to or greater than 0% but less than 10%, Syria shall eliminate all such duties on the date of entry into force of this Agreement.

For products where the import duty is equal to or greater than 10% but less than 30%, Syria shall eliminate all such duties over a 5 year period on a linear basis. The first reduction shall take place on the entry into force of this Agreement. Subsequent reductions shall take place on the anniversary of the date of entry into force of this Agreement.

For products where the import duty is equal to or greater than 30%, Syria shall eliminate all such duties over a 7 year period on a linear basis. The first reduction shall take place on the entry into force of this Agreement. Subsequent reductions shall take place on the anniversary of the date of entry into force of this Agreement.

2. a) The final rate of preferential duty calculated in accordance with this Protocol shall be rounded down to the first decimal place and omitting the second decimal place.

b) Where the result of calculating the rate of preferential duty in application of paragraph (a) is one of the following, the preferential rate shall be considered a full exemption:

- 1% or less in the case of *ad valorem* duties, or
- € 1 or less per individual amount in the case of specific duties.

PROTOCOL 5

ARRANGEMENTS APPLICABLE TO PROCESSED AGRICULTURAL PRODUCTS

ARTICLE 1

Imports into the Community of processed agricultural products originating in Syria shall be subject to the customs duties and charges having equivalent effects mentioned in Table 1 and 2 annexed to this Protocol.

No custom duty and charge having equivalent effect is applicable on import into the Community of products originating in Syria other than those listed in Tables 1 and 2, without any quantitative restriction.

ARTICLE 2

Imports into Syria of processed agricultural products originating in the Community shall be subject to the customs duties and charges having equivalent effect as mentioned in Table 3 to 7 annexed to this Protocol.

ARTICLE 3

The reductions of customs duties mentioned in Table 1 to 7 shall apply to the basic duties referred to in Article 9 of this Agreement.

ARTICLE 4

1. Customs duties applied pursuant to Articles 1 and 2 may be reduced where in trade between the Community and Syria, the duties applied to the basic agricultural products are reduced, or where such reductions are the result of mutual concessions relating to processed agricultural products.

2. The reduction referred to in paragraph 1, the list of products concerned and, where appropriate, the tariff quotas within which the reduction applies shall be established by the Association Council.

ARTICLE 5

For the first year of application, the volumes of the tariff quotas listed in Table 1 and Table 3 shall be calculated as a pro rata of the basic volumes, taking into account the part of the period elapsed before the date of entry into force of the agreement.

ARTICLE 6

The Community and Syria shall inform each other of the administrative arrangements adopted for the products covered by this Protocol.

ARTICLE 7

1. The final rate of preferential duty calculated in accordance with this Protocol shall be rounded down to the first decimal place and omitting the second decimal place.

2. Where the result of calculating the rate of preferential duty in application of paragraph (1) is one of the following, the preferential rate shall be considered a full exemption:

- 1% or less in the case of ad valorem duties, or
- € 1 or less per individual amount in the case of specific duties.

Duties applicable to Imports into the Community of processed agricultural products originating in Syria (Tables 1 and 2)

Table 1 : Annual Duty Free Quotas

CN Code ¹	Description	Quota Tonnes/net weight (T) / Litre (L)	Duty (%)
Ex 1704	Sugar confectionery (including white chocolate), not containing cocoa, excluding CN Code 1704 90 99	800 T	0
Ex 1806	Chocolate and other food preparations containing cocoa, excluding CN Codes 1806 20 80, 1806 20 95 and 1806 90 90	900 T	0
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	1.000 T	0
1904 30 00	Bulgur wheat	5.000 T	0
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	1000 T	0
2001 90 40	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	200 T	0
2105	Ice cream and other edible ice, whether or not containing cocoa	400 T	0
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	100.000 L	0
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	20.000 L	0
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	40.000 L	0

¹ 'CN codes corresponding to Regulation (EC) No 1214/2007 (OJ L 286 of 31.10.2007). Without prejudice to the rules for the interpretation of the combined nomenclature, the description of the products is deemed to be indicative only, the preferential scheme being determined, for the purposes of this Appendix, 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.

Table 2 : Products subject to a linear liberalisation of the import duties over a period of 12 years

Schedule

Year (Y)	EIF	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12
% of reduction	8	17	25	33	42	50	58	67	75	83	92	100

CN Code ²	Description	Duty ³
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403 10	-Yoghurt:	
	--Flavoured or containing added fruit, nuts or cocoa:	
	---In powder, granules or other solid forms, of a milk fat content, by weight:	
0403 10 51	----Not exceeding 1,5%	0% + 95 EUR/100 kg/net
0403 10 53	----Exceeding 1,5% but not exceeding 27%	0% + 130,4 EUR/100 kg/net
0403 10 59	----Exceeding 27%	0% + 168,8 EUR/100 kg/net
	---Other, of a milk fat content, by weight:	
0403 10 91	----Not exceeding 3%	0% + 12,4 EUR/100 kg/net
0403 10 93	----Exceeding 3% but not exceeding 6%	0% + 17,1 EUR/100 kg/net
0403 10 99	----Exceeding 6%	0% + 26,6 EUR/100 kg/net
0403 90	-Other:	

² 'CN codes corresponding to Regulation (EC) No 1214/2007 (OJ L 286 of 3110.2007). Without prejudice to the rules for the interpretation of the combined nomenclature, the description of the products is deemed to be indicative only, the preferential scheme being determined, for the purposes of this Appendix, 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.

³ Duty to be dismantled according to the schedule mentioned above the table.

	--Flavoured or containing added fruit, nuts or cocoa: ---In powder, granules or other solid forms, of a milkfat content, by weight:	
0403 90 71	----Not exceeding 1,5%	0% + 95 EUR/100 kg/net
0403 90 73	----Exceeding 1,5% but not exceeding 27%	0% + 130,4 EUR/100 kg/net
0403 90 79	----Exceeding 27%	0% + 168,8 EUR/100 kg/net
	---Other, of a milkfat content, by weight:	
0403 90 91	----Not exceeding 3%	0% + 12,4 EUR/100 kg/net
0403 90 93	----Exceeding 3% but not exceeding 6%	0% + 17,1 EUR/100 kg/net
0403 90 99	----Exceeding 6%	0% + 26,6 EUR/100 kg/net
0405	Butter and other fats and oils derived from milk; dairy spreads:	
0405 20	-Dairy spreads:	
0405 20 10	--Of a fat content, by weight, of 39% or more but less than 60%	0% + EA ⁴
0405 20 30	--Of a fat content, by weight, of 60% or more but not exceeding 75%	0% + EA
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 40 00	-Sweet corn	0% + 9,4 EUR/100kg net eda
0711	Vegetables 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:	
0711 90	-Other vegetables; mixtures of vegetables: --Vegetables:	
0711 90 30	---Sweet corn	0% + 9,4 EUR/100kg net eda
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: -Vegetable saps and extracts:	

⁴ EA: agricultural component as referred to in Regulation (EC) No 3448 of 6.12.1993 (OJ L 318, 20.12.1993), as amended

1302 20	-Pectic substances, pectinates and pectates:	
1302 20 10	--Dry	19,2%
1302 20 90	--Other	11,2%
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:	
1517 10	-Margarine, excluding liquid margarine:	
1517 10 10	--Containing more than 10% but not more than 15% by weight of milk fats	0% + 28,4 EUR/100 kg/net
1517 90	-Other:	
1517 90 10	--Containing more than 10% but not more than 15% by weight of milk fats	0% + 28,4 EUR/100 kg/net
1704	Sugar confectionery (including white chocolate), not containing cocoa:	
1704 10	-Chewing gum, whether or not sugar-coated:	
1704 10 10	-- Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose):	0% + 27,1 EUR/100kg/net MAX 17,9%
1704 10 90	--Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose):	0% + 30,9 EUR/100kg/net MAX 18,2%
1704 90	-Other:	
1704 90 30	--White chocolate	0% + 45,1 EUR/100kg/net MAX 18,9% + 16,5 EUR/100kg/net
	--Other:	
1704 90 51	---Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	0% + EA MAX 18,7% + AD S/Z
1704 90 55	---Throat pastilles and cough drops	0% + EA MAX 18,7% + AD S/Z
1704 90 61	---Sugar coated (panned) goods	0% + EA MAX 18,7% + AD S/Z
	---Other:	
1704 90 65	----Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery	0% + EA MAX 18,7% + AD S/Z
1704 90 71	----Boiled sweets whether or not filled	0% + EA MAX 18,7% + AD S/Z
1704 90 75	----Toffees, caramels and similar sweets	0% + EA MAX 18,7% + AD S/Z
	----Other:	

1704 90 81	-----Compressed tablets	0% + EA MAX 18,7% + AD S/Z
1704 90 99	-----Other	0% + EA MAX 18,7% + AD S/Z
1806	Chocolate and other food preparations containing cocoa:	
1806 10	-Cocoa powder, containing added sugar or other sweetening matter:	
1806 10 20	--Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0% + 25,2 EUR/100kg/net
1806 10 30	--Containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0% + 31,4 EUR/100kg/net
1806 10 90	--Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0% + 41,9 EUR/100kg/net
1806 20	-Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806 20 10	--Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milk fat	0% + EA MAX 18,7% + AD S/Z
1806 20 30	--Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milk fat	0% + EA MAX 18,7% + AD S/Z
	--Other:	
1806 20 50	---Containing 18% or more by weight of cocoa butter	0% + EA MAX 18,7% + AD S/Z
1806 20 70	---Chocolate milk crumb	0% + EA
1806 20 80	---Chocolate flavour coating	0% + EA MAX 18,7% + AD S/Z
1806 20 95	---Other	0% + EA MAX 18,7% + AD S/Z
	-Other, in blocks, slabs or bars:	
1806 31 00	--Filled	0% + EA MAX 18,7% + AD S/Z
1806 32	--Not filled:	
1806 32 10	---With added cereal, fruit or nuts	0% + EA MAX 18,7% + AD S/Z
1806 32 90	---Other	0% + EA MAX 18,7% + AD S/Z
1806 90	-Other:	
	--Chocolate and chocolate products:	

	---Chocolates, whether or not filled:	
1806 90 11	----Containing alcohol	0% + EA MAX 18,7% + AD S/Z
1806 90 19	----Other	0% + EA MAX 18,7% + AD S/Z
	---Other:	
1806 90 31	----Filled	0% + EA MAX 18,7% + AD S/Z
1806 90 39	----Not filled	0% + EA MAX 18,7% + AD S/Z
1806 90 50	--Sugar confectionery and substitutes therefore made from sugar substitution products, containing cocoa	0% + EA MAX 18,7% + AD S/Z
1806 90 60	--Spreads containing cocoa	0% + EA MAX 18,7% + AD S/Z
1806 90 70	--Preparations containing cocoa for making beverages	0% + EA MAX 18,7% + AD S/Z
1806 90 90	--Other	0% + EA MAX 18,7% + AD S/Z
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
1901 10 00	-Preparations for infant use, put up for retail sale	0% + EA
1901 20 00	-Mixes and doughs for the preparation of bakers' wares of heading No 1905	0% + EA
1901 90	-Other:	
	--Malt extract:	
1901 90 11	---With a dry extract content of 90% or more by weight	0% + 18 EUR/100 kg/net
1901 90 19	---Other	0% + 14,7 EUR/100 kg/net
	--Other:	
1901 90 99	---Other	0% + EA
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:	
	-Uncooked pasta, not stuffed or otherwise prepared:	
1902 11 00	--Containing eggs	0% + 24,6 EUR/100 kg/net
1902 19	--Other:	

1902 19 10	---Containing no common wheat flour or meal	0% + 24,6 EUR/100 kg/net
1902 19 90	---Other	0% + 21,1 EUR/100 kg/net
1902 20	-Stuffed pasta whether or not cooked or otherwise prepared:	
	--Other:	
1902 20 91	---Cooked	0% + 6,1 EUR/100 kg/net
1902 20 99	---Other	0% + 17,1 EUR/100 kg/net
1902 30	-Other pasta:	
1902 30 10	--Dried	0% + 24,6 EUR/100 kg/net
1902 30 90	--Other	0% + 9,7 EUR/100 kg/net
1902 40	-Couscous:	
1902 40 10	--Unprepared	0% + 24,6 EUR/100 kg/net
1902 40 90	--Other	0% + 9,7 EUR/100 kg/net
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0% + 15,1 EUR/100 kg/net
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:	
1904 10	-Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904 10 10	--Obtained from maize	0% + 20 EUR/100 kg/net
1904 10 30	--Obtained from rice	0% + 46 EUR/100 kg/net
1904 10 90	--Other:	0% + 33,6 EUR/100 kg/net
1904 20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	
	--Other:	
1904 20 91	---Obtained from maize	0% + 20 EUR/100 kg/net
1904 20 95	---Obtained from rice	0% + 46 EUR/100 kg/net
1904 20 99	---Other	0% + 33,6 EUR/100 kg/net
1904 30 00	Bulgur wheat	0% + 25, 7 EUR /100 kg/net

1904 90	-Other:	
1904 90 10	--Rice	0% + 46 EUR/100 kg/net
1904 90 80	--Other	0% + 25,7 EUR/100 kg/net
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
1905 10 00	-Crispbread	0% + 13 EUR/100 kg/net
1905 20	-Gingerbread and the like:	
1905 20 10	--Containing by weight of sucrose less than 30% (including invert sugar expressed as sucrose)	0% + 18,3 EUR/100 kg/net
1905 20 30	--Containing by weight of sucrose 30% or more but less than 50% (including invert sugar expressed as sucrose)	0% + 24,6 EUR/100 kg/net
1905 20 90	--Containing by weight of sucrose 50% or more (including invert sugar expressed as sucrose)	0% + 31,4 EUR/100 kg/net
	-Sweet biscuits; waffles and wafers:	
1905 31	--Sweet biscuits:	
	---Completely or partially coated or covered with chocolate or other preparations containing cocoa:	
1905 31 11	----In immediate packings of a net content not exceeding 85g	0% + EA MAX 24,2% + AD S/Z
1905 31 19	----Other	0% + EA MAX 24,2% + AD S/Z
	---Other:	
1905 31 30	----Containing 8% or more by weight of milk fats	0% + EA MAX 24,2% + AD S/Z
	----Other:	
1905 31 91	----Sandwich biscuits	0% + EA MAX 24,2% + AD S/Z
1905 31 99	----Other	0% + EA MAX 24,2% + AD S/Z
1905 32	--Waffles and wafers:	
1905 32 05	---With a water content exceeding 10% by weight	0% + EA MAX 20,7% + AD F/M
	---Other:	
	----Completely or partially coated or covered with chocolate or other preparations containing cocoa:	
1905 32 11	----In immediate packings of a net content not exceeding	0% + EA MAX 24,2 % + AD S/Z

	85g	
1905 32 19	----Other	0% + EA MAX 24,2 % + AD S/Z
	----Other:	
1905 32 91	----Salted, whether or not filled	0% + EA MAX 20,7% + AD F/M
1905 32 99	----Other	0% + EA MAX 24,2% + AD S/Z
1905 40	-Rusks, toasted bread and similar toasted products:	
1905 40 10	--Rusks	0% + EA
1905 40 90	--Other	0% + EA
1905 90	-Other:	
1905 90 10	--Matzos	0% + 15,9 EUR/100 kg/net
1905 90 20	--Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	0% + 60,5 EUR/100 kg/net
	--Other:	
1905 90 30	---Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugars and not more than 5% of fat	0% + EA
1905 90 45	---Biscuits	0% + EA MAX 20,7% + AD F/M
1905 90 55	---Extruded or expanded products, savoury or salted	0% + EA MAX 20,7% + AD F/M
	---Other:	
1905 90 60	----With added sweetening matter	0% + EA MAX 24,2% + AD S/Z
1905 90 90	----Other	0% + EA MAX 20,7% + AD F/M
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90	-Other:	
2001 90 30	--Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	0% + 9,4 EUR/100 kg net eda
2001 90 40	--Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	0% + 3,8 EUR/100 kg net eda
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006	
2004 10	-Potatoes:	
	--Other:	

2004 10 91	---In the form of flour, meal or flakes	0% + EA
2004 90	-Other vegetables and mixtures of vegetables:	
2004 90 10	--Sweet corn(<i>Zea mays</i> var. <i>saccharata</i>)	0% + 9,4 EUR/100 kg net eda
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:	
2005 20	-Potatoes:	
2005 20 10	--In the form of flour, meal or flakes	0% + EA
2005 80 00	-Sweet corn(<i>Zea mays</i> var. <i>saccharata</i>)	0% + 9,4 EUR/100 kg net eda
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	-Other, including mixtures other than those of subheading 2008 19:	
2008 99	--Other:	
	---Not containing added spirit:	
	----Not containing added sugar:	
2008 99 85	-----Maize (corn), other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	0% + 9,4 EUR/100 kg net eda
2008 99 91	-----Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch	0% + 3,8 EUR/100 kg net eda
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
	-Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101 12 98	---Other	0% + EA
2101 20	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:	
2101 20 98	---Other	0% + EA
2101 30	-Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	

	--Roasted chicory and other roasted coffee substitutes:	
2101 30 19	---Other	0% + 12,7 EUR/100 kg/net
	--Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	
2101 30 99	---Other	0% + 22,7 EUR/100 kg/net
2105 00	Ice cream and other edible ice, whether or not containing cocoa:	
2105 00 10	-Containing no milk fats or containing less than 3% by weight of such fats	0% + 20,2 EUR/100kg/net MAX19,4% + 9,4 EUR/100kg/net
	-Containing by weight of milk fats:	
2105 00 91	--3% or more but less than 7%	0% + 38,5 EUR/100kg/net MAX18,1% + 7 EUR/100kg/net
2105 00 99	--7% or more	0% + 54 EUR/100kg/net MAX17,8% + 6,9 EUR/100kg/net
2106	Food preparations not elsewhere specified or included:	
2106 10	-Protein concentrates and textured protein substances:	
2106 10 80	--Other	0% + EA
2106 90	-Other:	
2106 90 20	--Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	12,1%
	--Other:	
2106 90 98	---Other	0% + EA
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:	
2202 90	-Other:	
	--Other, containing by weight of fat obtained from the products of heading Nos 0401 to 0404:	
2202 90 91	---Less than 0.2%	0% + 13,7 EUR/100 kg/net
2202 90 95	---0.2% or more but less than 2%	0% + 12,1 EUR/100 kg/net
2202 90 99	---2% or more	0% + 21,2 EUR/100 kg/net

2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205 10	-In containers holding 2 litres or less:	
2205 10 10	--Of an actual alcoholic strength by volume of 18% vol or less	7,6 EUR/hl
2205 10 90	--Of an actual alcoholic strength by volume exceeding 18% vol	0 EUR/% vol/hl + 4,4 EUR/hl
2205 90	-Other:	
2205 90 10	--Of an actual alcoholic strength by volume of 18% vol or less	6,3 EUR/hl
2205 90 90	--Of an actual alcoholic strength by volume exceeding 18% vol	0 EUR/% vol/hl
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:	
2207 10 00	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	16,3 EUR/hl
2207 20 00	-Ethyl alcohol and other spirits, denatured, of any strength	8,6 EUR/hl
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:	
2208 40	-Rum and other spirits obtained by distilling fermented sugar-cane products: --In containers holding 2 litres or less	
2208 40 11	---Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance) ---Other:	0,6 EUR/% vol/hl + 3,2 EUR/hl
2208 40 39	----Other --In containers holding more than 2 litres:	0,6 EUR/% vol/hl + 3,2 EUR/hl
2208 40 51	---Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance) --Other:	0,6 EUR/% vol/hl
2208 40 99	----Other --Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume, in containers holding:	0,6 EUR/% vol/hl

2208 90 91	---2 litres or less	0 EUR/% vol/hl + 4,4 EUR/hl
2208 90 99	---More than 2 liters	0%
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: -Other polyhydric alcohols:	
2905 43 00	--Mannitol	0% + 125,8 EUR/100 kg/net
2905 44	--D-glucitol (sorbitol): ---In aqueous solution:	
2905 44 11	----Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	0% + 16,1 EUR/100 kg/net
2905 44 19	----Other ---Other:	0% + 37,8 EUR/100 kg/net
2905 44 91	----Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	0% + 23 EUR/100 kg/net
2905 44 99	----Other	0% + 53,7 EUR/100 kg/net
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:	
3302 10	-Of a kind used in the food or drink industries: --Of the type used in the drink industries: ---Preparations containing all flavouring agents characterizing a beverage:	
3302 10 10	----Of an actual alcoholic strength by volume exceeding 0,5% ----Other:	0%
3302 10 29	----Other	0% + EA
3501	Casein, caseinates and other casein derivates; casein glues:	
3501 10	-Casein:	
3501 10 10	--For the manufacture of regenerated textile fibres	0%
3501 10 50	--For industrial uses other than the manufacture of foodstuffs or fodder	0%

3501 10 90	--Other	5,5%
3501 90	-Other:	
3501 90 90	--Other	2,9%
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:	
3505 10	-Dextrins and other modified starches:	
3505 10 10	--Dextrins	0% + 17,7 EUR/100 kg/net
	--Other modified starches:	
3505 10 90	---Other	0% + 17,7 EUR/100 kg/net
3505 20	-Glues:	
3505 20 10	--Containing, by weight, less than 25% of starches or dextrins or other modified starches	0% + 4,5 EUR/100 kg/net MAX 11,5%
3505 20 30	--Containing, by weight, 25% or more but less than 55% of starches or dextrins or other modified starches	0% + 8,9 EUR/100 kg/net MAX 11,5%
3505 20 50	--Containing, by weight, 55% or more but less than 80% of starches or dextrins or other modified starches	0% + 14,2 EUR/100 kg/net MAX 11,5%
3505 20 90	--Containing by weight 80% or more of starches or dextrins or other modified starches	0% + 17,7 EUR/100 kg/net MAX 11,5%
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809 10	-With a basis of amylaceous substances:	
3809 10 10	--Containing by weight of such substances less than 55%	0% + 8,9 EUR/100 kg/net MAX 12,8%
3809 10 30	--Containing by weight of such substances 55% or more but less than 70%	0% + 12,4 EUR/100 kg/net MAX 12,8%
3809 10 50	--Containing by weight of such substances 70% or more but less than 83%	0% + 15,1 EUR/100 kg/net MAX 12,8%
3809 10 90	--Containing by weight of such substances 83% or more	0% + 17,7 EUR/100 kg/net MAX 12,8%
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:	
3824 60	-Sorbitol other than that of subheading 2905 44:	

	--in aqueous solution:	
3824 60 11	---Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	0% + 16,1 EUR/100 kg/net
3824 60 19	---Other	0% + 37,8 EUR/100 kg/net
	--Other:	
3824 60 91	---Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	0% + 23 EUR/100 kg/net
3824 60 99	---Other	0% + 53,7 EUR/100 kg/net

**Duties applicable to Imports into Syria of processed agricultural products
originating in the Community (Tables 3 to 7)**

**Table 3 : Annual Tariff preference Quotas within which the applied import duty is
reduced by 40%**

Syrian code	Description	Quota Tonnes/net weight (T) / Litre (L)	Reduction of the applied import duty
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	300.000 L	40%
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	50.000 L	40%
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	350.000 L	40%
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	50 T	40%
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	150 T	40%

Table 4 : Products subject to full and immediate liberalisation of the import duties

Schedule

Year (Y) **EIF** **Y2** **Y3** **Y4** **Y5** **Y6** **Y7** **Y8** **Y9** **Y10** **Y11** **Y12**

% **of 100**
reduction

Syrian code	Description	Duty (%) ⁵
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:	
0502 90 00	-Other	5
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:	
0505 10 00	-Feathers of a kind used for stuffing; down	5
0505 90 00	-Other	5
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:	
0506 10 00	-Ossein and bones treated with acid	5
0506 90 00	-Other	5
0903	Mate	
0903 00 10	--Raw, in stalk form, whether or not ground	5
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	-Vegetable saps and extracts:	
1302 19	--Other:	

⁵ Duty to be dismantled according to the schedule mentioned above the table

1302 19 90	---Other (excluding liquorice, hops, vanilla oleoresin and opium)	1
1302 20 00	-Pectic substances, pectinates and pectates: -Mucilages and thickeners, whether or not modified, derived from vegetable products:	1
1302 31 00	--Agar-agar	1
Ex 1302 32 00	- -Mucilages and thickeners, whether or not modified, derived from locust beans or locust bean seeds	1
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):	
1401 10 00	-Bamboos	1
1401 20 00	-Rattans	1
1401 90 00	-Other	1
1404	Vegetable products not elsewhere specified or included: -Other	
1404 90 10	-- Vegetable materials of a kind used primarily as stuffing or as padding (for example kapok, vegetable hair and eelgrass), whether or not put up as a layer with or without supporting material	1
1404 90 20	-- Vegetable materials of a kind used primarily in brooms or in brushes (for example broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	1
1404 90 30	-- Raw vegetable materials of a kind used primarily in dyeing or tanning	1
1404 90 90	Others	5
1505	Wool grease and fatty substances derived thereof (including lanolin)	3
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	1
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
1515 90	-Other	
Ex 1515 90 10	--- Jojoba and ioticica oils; myrtle wax and Japan wax; their fractions, in containers of a net weight content 150 KG or	1

Ex 1515 90	more --- Jojoba and ioticica oils; myrtle wax and Japan wax; their fractions: other	5
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:	
1516 20	-Vegetable fats and oils and their fractions:	
Ex 1516 20 10	--in container of a net weight content 20Kg or more: hydrogenated castor oil, so called "opal wax"	3
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:	
1517 10	-Margarine, excluding liquid margarine	
Ex 1517 10 90	---Other, containing, by weight more than 10% but no more than 15% of milk fats	3
1517 90	-Other:	
Ex 1517 90 90	---Other, containing, by weight more than 10% but no more than 15% of milk fats	3
Ex 1517 90 90	---Edible mixtures or preparations of a kind used as mould release preparations	3
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:	
1518 00 10	- - - Animal and vegetable fats and oil and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	1
Ex 1518	--- Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	1
Ex 1518	---Other	1

1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	1
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:	
1521 10 00	- Vegetable waxes	1
1521 90 00	-Other	1
Ex 1522 00	Degras	5
1702 50 00	-Chemically pure fructose	1
Ex 1702 90 00	-Chemically pure maltose	3
1803	Cocoa paste, whether or not defatted:	
1803 10 00	-Not defatted	1
1803 20 00	-Wholly or partly defatted	1
1804 00 00	Cocoa butter, fat and oil	1
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	1
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
1901 10 00	-Preparations for infant use, put up for retail sale	5
1901 90	-Other:	
1901 90 10	--Malt extracts	1
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:	
2102 10 00	-Active yeasts:	3
2102 20 00	-Inactive yeasts; other single-cell micro-organisms, dead	3
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: -Other polyhydric alcohols:	

2905 43 00	--Mannitol	1
2905 44 00	--D-glucitol (sorbitol)	1
2905 45 00	--Glycerol	1
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: --Of the kind used in the food and drink industries:	
3302 10 20	-- -Non-alcohol compounds (compound extracts) with aromatic bases, for use in beverages	1
3302 10 90	---Other --Other	3
3302 90 90	---Other	1
3501	Casein, caseinates and other casein derivates; casein glues:	
3501 10 00	-Casein	1
Ex 3501 90 00	-Other (excluding casein glues)	1
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:	
Ex 3505 10 00	-Dextrins and other modified starches (except starches esterified and etherified)	1
3505 20 00	-Glues	1
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809 10 00	-With a basis of amylaceous substances	1
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: -Industrial monocarboxylic fatty acids, acid oils from refining:	
3823 11 00	--Stearic acid	1
3823 12 00	--Oleic acid	1
3823 13 00	--Tall oil fatty acids	1

3823 19 00	--Other:	1
3823 70 00	-Industrial fatty alcohols	1
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	
3824 60 00	-Sorbitol other than that of subheading 2905 44	1

Table 5 : Products subject to a linear liberalisation of the import duties over a period of 3 years

Schedule

Year (Y) **EIF** **Y2** **Y3** **Y4** **Y5** **Y6** **Y7** **Y8** **Y9** **Y10** **Y11** **Y12**

% **of** **33** **66** **100**

reduction

Syrian code	Description	Duty (%) ⁶
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	10
0510 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh chilled, frozen or otherwise provisionally preserved	7
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: -Vegetable saps and extracts	
1302 12 00	--Of liquorice	7
1302 13 00	--Of hops	7
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:	
1516 20	-Vegetable fats and oils and their fractions:	
Ex 1516 20 90	---Other; Hydrogenated castor oil, so called "opal wax"	7
1806	Chocolate and other food preparations containing cocoa:	
1806 10	-Cocoa powder, containing added sugar or other sweetening matter:	
1806 10 10	--- In packages of a net weight content exceeding 20KG	10

⁶ Duty to be dismantled according to the schedule mentioned above the table

1901	Malt extract; food preparations of flour, meal, groats, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
1901 20 00	-Mixes and doughs for the preparation of bakers' wares of heading No 1905	10
1901	Malt extract; food preparations of flour, meal, groats, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
1901 90	-Other:	
1901 90 90	---Other	30
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: -Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: --Extracts, essences and concentrates	
2101 11 10	---In packages of net weight content exceeding 20KG	15
2101 11 90	---Other	30
2101 12 00	--Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	30
2101 20	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:	
2101 20 10	--- In packages of net weight content exceeding 20KG	5
2101 20 90	---Other	30
2101 30 00	-Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:	5

2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10	-Soya sauce	
2103 10 10	---In packages of a net weight content exceeding 20KG	5
2103 10 90	---Other	30
2103 20 00	-Tomato ketchup and other tomato sauces	50
2103 30	-Mustard flour and meal and prepared mustard:	
2103 30 10	--- In packages of a net weight content exceeding 20KG	5
2103 30 90	---Other	30
2103 90	-Other:	
2103 90 10	--- In packages of a net weight content exceeding 20KG	5
2103 90 90	---Other	30
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
2104 10 00	-Soups and broths and preparation therefor	50
2106	Food preparations not elsewhere specified or included:	
2106 10 00	-Protein concentrates and textured protein substances	5
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:	
2207 10 10	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher, put up for industry, in barrels or containers of a net weight content of 150 KG or more	7
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:	
3301 90 00	-Other	10

Table 6 : Products subject to a linear liberalisation of the import duties over a period of 6 years

Schedule

Year (Y)	EIF	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12
% of reduction	17	33	50	67	83	100						

Syrian code	Description	Duty (%) ⁷
0405	Butter and other fats and oils derived from milk; dairy spreads:	
Ex 0405 20 00	-Dairy spreads of a fat content, by weight, not exceeding 75%	20
0903	Mate	
0903 00 20	-- -Prepared and ready for consumption	20
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:	
1904 30 00	--Bulgur wheat	20
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:	
2102 30 00	-Prepared baking powders	20
2207	Udenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:	

⁷ Duty to be dismantled according to the schedule mentioned above the table

2207 10 90	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher, other	20
2207 20 00	-Ethyl alcohol and other spirits, denatured, of any strength	20
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages: -Other:	
2208 90 10	---Ethyl alcohol or neutral spirits, not denatured, of an alcoholic strength by volume less than 80% val	20
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
2402 20 00	-Cigarettes containing tobacco	20
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:	
2403 10 00	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion	20
	-Other:	
2403 91 00	-"Homogenized" or "reconstituted" tobacco	20
2403 99 00	-Other:	20

Table 7 : Products subject to a linear liberalisation of the import duties over a period of 12 years

Schedule

Year (Y)	EIF	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Y11	Y12
% of reduction	8	17	25	33	42	50	58	67	75	83	92	100

Syrian code	Description	Duty (%) ⁸
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⁸ Duty to be dismantled according to the schedule mentioned above the table

0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
Ex 0403 10 00	- Yoghurt, flavoured or containing added fruit, nuts or cocoa, in powder, granules or other solid forms	30
Ex 0403 90 00	- Other, flavoured or containing added fruit, nuts or cocoa, in powder, granules or other solid forms	30
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:	
0502 10 00	-Pigs', hogs' or boars' bristles and hair and waste thereof	50
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:	
0507 10 00	-Ivory; ivory powder and waste	30
0507 90 00	-Other	30
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	30
0511 99 20	Natural sponges of animal origin	30
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 40 00	-Sweet corn	50
0711	Vegetables 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:	
Ex 0711 90 00	-Other vegetables; mixtures of vegetables: sweet corn	50
1404	Vegetable products not elsewhere specified or included:	
1404 20 00	-Cotton linters	50
1704	Sugar confectionery (including white chocolate), not containing cocoa:	
1704 10 00	-Chewing gum, whether or not sugar-coated:	50

1704 90 00	-Other:	50
1806	Chocolate and other food preparations containing cocoa:	
1806 10	-Cocoa powder, containing added sugar or other sweetening matter:	
1806 10 90	- Other	30
1806 20 00	-Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: -Other, in blocks, slabs or bars:	50
1806 31 00	-Filled	50
1806 32 00	-Not filled	50
1806 90 00	-Other:	50
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared: -Uncooked pasta, not stuffed or otherwise prepared:	
1902 11 00	-Containing eggs	50
1902 19 00	-Other:	
Ex 1902 20 00	-Stuffed pasta whether or not cooked or otherwise prepared (except containing more than 20% by weight of fish, crustaceans, mollusks or other aquatic invertebrates and except containing more than 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin)	50
1902 30 00	- Other pasta	50
1902 40 00	-Couscous:	30
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	50
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:	
1904 10 00	-Prepared foods obtained by the swelling or roasting of cereals or cereal products	50

1904 20 00	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	50
	--Other:	
1904 90 00	-Other	50
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
1905 10 00	-Crispbread	50
1905 20 00	-Gingerbread and the like	50
	-Sweet biscuits; waffles and wafers:	
1905 31 00	--Sweet biscuits	50
1905 39 00	--Waffles and wafers	50
1905 40 00	-Rusks, toasted bread and similar toasted products	50
1905 90 00	-Other	50
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90	-Other	
Ex 2001 90 00	-Sweet corn (<i>Zea mays</i> var <i>saccharata</i>)	50
Ex 2001 90 00	-Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch:	50
Ex 2001 90 00	-Palm hearts	50
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006:	
Ex 2004 10 00	-Potatoes in the form of flour meal or flakes	50
Ex 2004 90 00	-Other vegetables and mixtures of vegetables: Sweet corn (<i>Zea mays</i> var <i>saccharata</i>)	50
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:	
2005 20	Potatoes:	

Ex 2005 20 90	-In the form of flour meal or flakes	50
2005 80 00	Sweet corn (<i>Zea mays</i> var <i>saccharata</i>)	50
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008 11	Ground-nuts:	
2008 11 10	Peanut butter	50
	Other, including mixtures other than those of subheading 2008 19:	
2008 91 00	-Palm hearts	50
Ex 2008 99 00	-Other: Maize (corn) other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), not containing added spirit or added sugar	50
Ex 2008 99 00	-Other: Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch	50
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
2104 20 00	-Homogenised composite food preparations	40
2105 00	Ice cream and other edible ice, whether or not containing cocoa	50
2106	Food preparations not elsewhere specified or included:	
	-Other	
Ex 2106 90 90	-Other: Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch Other:	50
Ex 2106 90 90	-Other: Other	50
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	
2201 10 00	-Mineral waters and aerated waters	50
2201 90 00	-Other	50

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:	
2202 10 00	-Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	50
2202 90 00	-Other	50
2203 00 00	Beer made from malt:	50
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205 10 00	-In containers holding 2 litres or less	50
2205 90 00	-Other	50
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:	
2208 20 00	-Spirits obtained by distilling grape wine or grape marc	50
2208 30 00	-Whiskies	50
2208 40 00	-Rum and other spirits obtained by distilling fermented sugar-cane products	50
2208 50 00	-Gin and Geneva	50
2208 60 00	-Vodka	50
2208 70 00	-Liqueurs and cordials	50
	-Other:	
2208 90 90	---Other	50
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
2402 10 00	-Cigars, cheroots and cigarillos, containing tobacco	50
2402 90 00	-Other	50
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:	
3302 10	-Of a kind used in the food or drink industries	
3302 10 10	--- Processed alcoholic compounds (extracted compounds)	50

| with aromatic bases, for use in alcoholic beverages |

PROTOCOL 6
CONCERNING THE DEFINITION OF THE CONCEPT OF
'ORIGINATING PRODUCTS' AND
METHODS OF ADMINISTRATIVE CO-OPERATION

TABLE OF CONTENTS

TITLE I GENERAL PROVISIONS

Article 1 Definitions

**TITLE II DEFINITION OF THE CONCEPT OF 'ORIGINATING
PRODUCTS'**

Article 2 General requirements

Article 3 Cumulation in the Community

Article 4 Cumulation in Syria

Article 5 Wholly obtained products

Article 6 Sufficiently worked or processed products

Article 7 Insufficient working or processing

Article 8 Unit of qualification

Article 9 Accessories, spare parts and tools

Article 10 Sets

Article 11 Neutral elements

TITLE III TERRITORIAL REQUIREMENTS

Article 12 Principle of territoriality

Article 13 Direct transport

Article 14 Exhibitions

TITLE IV DRAWBACK OR EXEMPTION

Article 15 Prohibition of drawback of, or exemption from, customs duties

TITLE V PROOF OF ORIGIN

- Article 16 General requirements
- Article 17 Procedure for the issue of a movement certificate EUR.1 or EUR-MED
- Article 18 Movement certificates EUR.1 or EUR-MED issued retrospectively
- Article 19 Issue of a duplicate movement certificate EUR.1 or EUR-MED
- Article 20 Issue of movement certificates EUR.1 or EUR-MED on the basis of a proof of origin issued or made out previously
- Article 21 Accounting segregation
- Article 22 Conditions for making out an invoice declaration or an invoice declaration EUR-MED
- Article 23 Approved exporter
- Article 24 Validity of proof of origin
- Article 25 Submission of proof of origin
- Article 26 Importation by instalments
- Article 27 Exemptions from proof of origin
- Article 28 Supporting documents
- Article 29 Preservation of proof of origin and supporting documents
- Article 30 Discrepancies and formal errors
- Article 31 Amounts expressed in euro

TITLE VI ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

- Article 32 Mutual assistance
- Article 33 Verification of proofs of origin
- Article 34 Dispute settlement
- Article 35 Penalties
- Article 36 Free zones

TITLE VII CEUTA AND MELILLA

- Article 37 Application of the Protocol
- Article 38 Special conditions

TITLE VIII FINAL PROVISIONS

Article 39 Amendments to the Protocol

Article 40 Transitional provisions for goods in transit or storage

List of Annexes

Annex I: Introductory notes to the list in Annex II

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

Annex III a: Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1

Annex III b: Specimens of movement certificate EUR-MED and application for a movement certificate EUR-MED

Annex IV a: Text of the invoice declaration

Annex IV b: Text of the invoice declaration EUR-MED

Joint Declarations

Joint declaration concerning the Principality of Andorra

Joint declaration concerning the Republic of San Marino

TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

1. (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
2. (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
3. (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
4. (d) 'goods' means both materials and products;
5. (e) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
6. (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in the Community or in Syria in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
7. (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or in Syria;
8. (h) 'value of originating materials' means the value of such materials as defined in (g) applied *mutatis mutandis*;
9. (i) 'value added' shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries referred to in Articles 3 and 4 with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the Community or in Syria;
10. (j) 'chapters' and 'headings' mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';
11. (k) 'classified' refers to the classification of a product or material under a particular heading;

12. (l) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
13. (m) 'territories' includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

General requirements

14. 1. For the purpose of implementing this Agreement, the following products shall be considered as originating in the Community:
- 14.1. (a) products wholly obtained in the Community within the meaning of Article 5;
- 14.2. (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 6;
- 14.3. (c) goods originating in the European Economic Area (EEA) within the meaning of Protocol 4 to the Agreement on the European Economic Area.
15. 2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Syria:
- 15.1. (a) products wholly obtained in Syria within the meaning of Article 5;
- 15.2. (b) products obtained in Syria incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Syria within the meaning of Article 6.
16. 3. The provisions of paragraph 1 (c) shall only apply provided a free trade agreement is applicable between, on the one hand, Syria and, on the other hand, the EEA EFTA States (Iceland, Liechtenstein and Norway).

Article 3

Cumulation in the Community

17. 1. Without prejudice to the provisions of Article 2 (1), products shall be considered as originating in the Community if such products are obtained there, incorporating materials originating in Switzerland (including Liechtenstein)⁹,

⁹ The Principality of Liechtenstein has a customs union with Switzerland, and is a Contracting Party to the Agreement on the European Economic Area.

Iceland, Norway, Turkey or in the Community, provided that the working or processing carried out in the Community goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

18. 2. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the Community if such products are obtained there, incorporating materials originating in the Faeroe Islands or in any country which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995, other than Turkey, provided that the working or processing carried out in the Community goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
19. 3. Where the working or processing carried out in the Community does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the Community only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in the Community.
20. 4. Products, originating in one of the countries referred to in paragraphs 1 and 2, which do not undergo any working or processing in the Community, retain their origin if exported into one of these countries.
21. 5. The cumulation provided for in this Article may only be applied provided that:
 - 21.1. (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries involved in the acquisition of the originating status and the country of destination;
 - 21.2. (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol;
 - 21.3. and
 - 21.4. (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the Official Journal of the European Union (C series) and in Syria according to its own procedures.

The cumulation provided for in this Article shall apply from the date indicated in the notice published in the Official Journal of the European Union (C series).

The Community shall provide Syria, through the Commission of the European Communities with details of the Agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.

Article 4

Cumulation in Syria

22. 1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Syria if such products are obtained there, incorporating materials originating in Switzerland (including Liechtenstein)¹⁰, Iceland, Norway, Turkey or in the Community, provided that the working or processing carried out in Syria goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
23. 2. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Syria if such products are obtained there, incorporating materials originating in the Faeroe Islands or in any country which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995, other than Turkey, provided that the working or processing carried out in Syria goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
24. 3. Where the working or processing carried out in Syria does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Syria only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Syria.
25. 4. Products, originating in one of the countries referred to in paragraphs 1 and 2, which do not undergo any working or processing in Syria, retain their origin if exported into one of these countries.
26. 5. The cumulation provided for in this Article may only be applied provided that:
- 26.1. (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries involved in the acquisition of the originating status and the country of destination;
- 26.2. (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol;
- 26.3. and

¹⁰

The Principality of Liechtenstein has a customs union with Switzerland, and is a Contracting Party to the Agreement on the European Economic Area.

- 26.4. (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the Official Journal of the European Union (C series) and in Syria according to its own procedures.

The cumulation provided for in this Article shall apply from the date indicated, in the notice published in the Official Journal of the European Union (C series).

Syria shall provide the Community through the Commission of the European Communities with details of the Agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.

Article 5

Wholly obtained products

27. 1. The following shall be considered as wholly obtained in the Community or in Syria:
- 27.1. (a) mineral products extracted from their soil or from their seabed;
 - 27.2. (b) vegetable products harvested there;
 - 27.3. (c) live animals born and raised there;
 - 27.4. (d) products from live animals raised there;
 - 27.5. (e) products obtained by hunting or fishing conducted there;
 - 27.6. (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or of Syria by their vessels;
 - 27.7. (g) products made aboard their factory ships exclusively from products referred to in (f);
 - 27.8. (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
 - 27.9. (i) waste and scrap resulting from manufacturing operations conducted there;
 - 27.10. (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
 - 27.11. (k) goods produced there exclusively from the products specified in (a) to (j).
28. 2. The terms 'their vessels' and 'their factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
- 28.1. (a) which are registered or recorded in a Member State of the Community or in Syria;
 - 28.2. (b) which sail under the flag of a Member State of the Community or of Syria;
 - 28.3. (c) which are owned to an extent of at least 50 % by nationals of a Member State of the Community or of Syria, or by a company with its head office in one of these States, 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 a Member State of the Community or of Syria and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

- 28.4. (d) of which the master and officers are nationals of a Member State of the Community or of Syria;
- 28.5. and
- 28.6. (e) of which at least 75 % of the crew are nationals of a Member State of the Community or of Syria.

Article 6

Sufficiently worked or processed products

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

The conditions referred to above indicate, for all products covered by the Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

- 30. 2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:
 - 30.1. (a) their total value does not exceed 10 % of the ex-works price of the product;
 - 30.2. (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

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

Article 7

Insufficient working or processing

32. 1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:
- 32.1. (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - 32.2. (b) breaking-up and assembly of packages;
 - 32.3. (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - 32.4. (d) ironing or pressing of textiles;
 - 32.5. (e) simple painting and polishing operations;
 - 32.6. (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
 - 32.7. (g) operations to colour sugar or form sugar lumps;
 - 32.8. (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - 32.9. (i) sharpening, simple grinding or simple cutting;
 - 32.10. (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
 - 32.11. (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - 32.12. (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - 32.13. (m) simple mixing of products, whether or not of different kinds;
 - 32.14. (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - 32.15. (o) a combination of two or more operations specified in (a) to (n);
 - 32.16. (p) slaughter of animals.
33. 2. All operations carried out either in the Community or in Syria on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 8

Unit of qualification

34. 1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit

when determining classification using the nomenclature of the Harmonized System.

It follows that:

- 34.1. (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
- 34.2. (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.
35. 2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 9

Accessories, spare parts and tools

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

Article 10

Sets

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

Article 11

Neutral elements

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

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

TITLE III

TERRITORIAL REQUIREMENTS

Article 12

Principle of territoriality

40. 1. Except as provided for in Article 2(1)(c), Articles 3 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the Community or in Syria.
41. 2. Except as provided for in Articles 3 and 4, where originating goods exported from the Community or from Syria to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
- 41.1. (a) the returning goods are the same as those exported;
- 41.2. and
- 41.3. (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
42. 3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the Community or Syria on materials exported from the Community or from Syria and subsequently re-imported there, provided:
- 42.1. (a) the said materials are wholly obtained in the Community or in Syria or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported;
- 42.2. and
- 42.3. (b) it can be demonstrated to the satisfaction of the customs authorities that:
- 42.3.1. i) the re-imported goods have been obtained by working or processing the exported materials;
- 42.3.2. and
- 42.3.3. ii) the total added value acquired outside the Community or Syria by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.
43. 4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the Community or Syria. But where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the Community or Syria by applying the provisions of this Article, shall not exceed the stated percentage.
44. 5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the Community or Syria, including the value of the materials incorporated there.

45. 6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.
46. 7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.
47. 8. Any working or processing of the kind covered by the provisions of this Article and done outside the Community or Syria shall be done under the outward processing arrangements, or similar arrangements.

Article 13

Direct transport

48. 1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Community and Syria or through the territories of the other countries referred to in Articles 3 and 4 with which cumulation is applicable. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the Community or Syria.

49. 2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:
- 49.1. (a) a single transport document covering the passage from the exporting country through the country of transit; or
- 49.2. (b) a certificate issued by the customs authorities of the country of transit:
- 49.2.1. (i) giving an exact description of the products;
- 49.2.2. (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;
- 49.2.3. and
- 49.2.4. (iii) certifying the conditions under which the products remained in the transit country; or
- 49.3. (c) failing these, any substantiating documents.

Article 14

Exhibitions

50. 1. Originating products, sent for exhibition in a country other than those referred to in Articles 3 and 4 with which cumulation is applicable and sold after the exhibition for importation in the Community or in Syria shall benefit on importation

from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

- 50.1. (a) an exporter has consigned these products from the Community or from Syria to the country in which the exhibition is held and has exhibited them there;
 - 50.2. (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community or in Syria;
 - 50.3. (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;
 - 50.4. and
 - 50.5. (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
51. 2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
 52. 3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

53. 1. (a) Non-originating materials used in the manufacture of products originating in the Community, in Syria or in one of the other countries referred to in Articles 3 and 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community or in Syria to drawback of, or exemption from, customs duties of whatever kind.
54. (b) Products falling within Chapter 3 and headings 1604 and 1605 of the Harmonized System and originating in the Community as provided for in Article 2(1)(c), for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community to drawback of, or exemption from, customs duties of whatever kind.
55. 2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Community or in Syria to materials used in the manufacture and to products covered by paragraph 1(b) above, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
56. 3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
57. 4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8(2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.
58. 5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.
59. 6. The prohibition in paragraph 1 shall not apply if the products are considered as originating in the Community or Syria without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4.
60. 7. Notwithstanding paragraph 1, Syria may, except for products falling within Chapters 1 to 24 of the Harmonized System, apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to non-originating materials used in the manufacture of originating products, subject to the following provisions:

- 60.1. (a) a 5 % rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonized System, or such lower rate as is in force in Syria;
- 60.2. (b) a 10 % rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonized System, or such lower rate as is in force in Syria.

The provisions of this paragraph shall apply until 31 December 2009 and may be reviewed by common accord.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

61. 1. Products originating in the Community shall, on importation into Syria and products originating in Syria shall, on importation into the Community benefit from the Agreement upon submission of one of the following proofs of origin:
- 61.1. (a) a movement certificate EUR.1, a specimen of which appears in Annex III a;
- 61.2. (b) a movement certificate EUR-MED, a specimen of which appears in Annex III b;
- 61.3. (c) in the cases specified in Article 22(1), a declaration, subsequently referred to as the 'invoice declaration' or the 'invoice declaration EUR-MED', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the texts of the invoice declarations appear in Annexes IV a and b.
62. 2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1 or EUR-MED

63. 1. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
64. 2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 or EUR-MED and the application form, specimens of which appear in the Annexes III a and b. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

65. 3. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
66. 4. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the Community or of Syria in the following cases:
- if the products concerned can be considered as products originating in the Community or in Syria without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol;
 - if the products concerned can be considered as products originating in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol, provided a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin.
67. 5. A movement certificate EUR-MED shall be issued by the customs authorities of a Member State of the Community or of Syria, if the products concerned can be considered as products originating in the Community, in Syria or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the requirements of this Protocol and:
- cumulation was applied with materials originating in one of the other countries referred to in Articles 3 and 4, or
 - the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the other countries referred to in Articles 3 and 4, or
 - the products may be re-exported from the country of destination to one of the other countries referred to in Articles 3 and 4.
68. 6. A movement certificate EUR-MED shall contain one of the following statements in English in box 7:
- if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:
'CUMULATION APPLIED WITH'(name of the country/countries)
 - if origin has been obtained without the application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:
'NO CUMULATION APPLIED'
69. 7. The customs authorities issuing movement certificates EUR.1 or EUR-MED shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check

whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

70. 8. The date of issue of the movement certificate EUR.1 or EUR-MED shall be indicated in Box 11 of the certificate.
71. 9. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 or EUR-MED issued retrospectively

72. 1. Notwithstanding Article 17(9), a movement certificate EUR.1 or EUR-MED may exceptionally be issued after exportation of the products to which it relates if:
- 72.1. (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances;
- 72.2. or
- 72.3. (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 or EUR-MED was issued but was not accepted at importation for technical reasons.
73. 2. Notwithstanding Article 17(9), a movement certificate EUR-MED may be issued after exportation of the products to which it relates and for which a movement certificate EUR.1 was issued at the time of exportation, provided that it is demonstrated to the satisfaction of the customs authorities that the conditions referred to in Article 17(5) are satisfied.
74. 3. For the implementation of paragraphs 1 and 2, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 or EUR-MED relates, and state the reasons for his request.
75. 4. The customs authorities may issue a movement certificate EUR.1 or EUR-MED retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
76. 5. Movement certificates EUR.1 or EUR-MED issued retrospectively must be endorsed with the following phrase in English:

"

'ISSUED RETROSPECTIVELY'

Movement certificates EUR-MED issued retrospectively by application of paragraph 2 must be endorsed with the following phrase in English:

77. 'ISSUED RETROSPECTIVELY (Original EUR.1 no[date and place of issue]'
6. The endorsement referred to in paragraph 5 shall be inserted in Box 7 of the movement certificate EUR.1 or EUR-MED.

Article 19

Issue of a duplicate movement certificate EUR.1 or EUR-MED

78. 1. In the event of theft, loss or destruction of a movement certificate EUR.1 or EUR-MED, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
79. 2. The duplicate issued in this way must be endorsed with the following word in English:
'DUPLICATE'
80. 3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1 or EUR-MED.
81. 4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1 or EUR-MED, shall take effect as from that date.

Article 20

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

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

Article 21

Accounting segregation

82. 1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called 'accounting segregation' method to be used for managing such stocks.
83. 2. This method must be able to ensure that, for a specific reference-period, the number of products obtained which could be considered as 'originating' is the same as that which would have been obtained if there had been physical segregation of the stocks.
84. 3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.
85. 4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.
86. 5. The beneficiary of this facilitation may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

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

Article 22

Conditions for making out an invoice declaration or an invoice declaration EUR-MED

88. 1. An invoice declaration or an invoice declaration EUR-MED as referred to in Article 16(1)(c) may be made out:
- 88.1. (a) by an approved exporter within the meaning of Article 23,
- 88.2. or
- 88.3. (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6,000.
89. 2. Without prejudice to paragraph 3, an invoice declaration may be made out in the following cases:
- if the products concerned can be considered as products originating in the Community or in Syria without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol;
 - if the products concerned can be considered as products originating in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol, provided a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin.
90. 3. An invoice declaration EUR-MED may be made out if the products concerned can be considered as products originating in the Community, in Syria or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the requirements of this Protocol and:
- cumulation was applied with materials originating in one of the other countries referred to in Articles 3 and 4, or
 - the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the other countries referred to in Articles 3 and 4, or
 - the products may be re-exported from the country of destination to one of the other countries referred to in Articles 3 and 4.
91. 4. An invoice declaration EUR-MED shall contain one of the following statements in English:
- if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:
'CUMULATION APPLIED WITH'(name of the country/countries)
 - if origin has been obtained without the application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:

'NO CUMULATION APPLIED'

92. 5. The exporter making out an invoice declaration or an invoice declaration EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
93. 6. An invoice declaration or an invoice declaration EUR-MED shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the texts of which appear in Annexes IV a and b, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
94. 7. Invoice declarations and invoice declarations EUR-MED shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 23 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
95. 8. An invoice declaration or an invoice declaration EUR-MED may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

Article 23

Approved exporter

96. 1. The customs authorities of the exporting country may authorise any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of products under this Agreement to make out invoice declarations or invoice declarations EUR-MED irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
97. 2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
98. 3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration or on the invoice declaration EUR-MED.
99. 4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
100. 5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 24

Validity of proof of origin

101. 1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
102. 2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
103. 3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 25

Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

Article 26

Importation by instalments

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

Article 27

Exemptions from proof of origin

104. 1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
105. 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.

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

Article 28

Supporting documents

The documents referred to in Articles 17(3) and 22(5) used for the purpose of proving that products covered by a movement certificate EUR.1 or EUR-MED or an invoice declaration or invoice declaration EUR-MED can be considered as products originating in the Community, in Syria or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

107. (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
108. (b) documents proving the originating status of materials used, issued or made out in the Community or in Syria where these documents are used in accordance with domestic law;
109. (c) documents proving the working or processing of materials in the Community or in Syria, issued or made out in the Community or in Syria, where these documents are used in accordance with domestic law;
110. (d) movement certificates EUR.1 or EUR-MED or invoice declarations or invoice declarations EUR-MED proving the originating status of materials used, issued or made out in the Community or in Syria in accordance with this Protocol, or in one of the other countries referred to in Articles 3 and 4, in accordance with rules of origin which are identical to the rules in this Protocol.
111. (e) appropriate evidence concerning working or processing undergone outside the Community or Syria by application of Article 12, proving that the requirements of that Article have been satisfied.

Article 29

Preservation of proof of origin and supporting documents

112. 1. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall keep for at least three years the documents referred to in Article 17(3).
113. 2. The exporter making out an invoice declaration or invoice declaration EUR-MED shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 22(5).
114. 3. The customs authorities of the exporting country issuing a movement certificate EUR.1 or EUR-MED shall keep for at least three years the application form referred to in Article 17(2).
115. 4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and EUR-MED and the invoice declarations and invoice declarations EUR-MED submitted to them.

Article 30

Discrepancies and formal errors

116. 1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
117. 2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 31

Amounts expressed in euro

118. 1. For the application of the provisions of Article 22(1)(b) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the Community, of Syria and of the other countries referred to in Articles 3 and 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
119. 2. A consignment shall benefit from the provisions of Article 22(1)(b) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
120. 3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the Commission of the European Communities by 15 October and shall apply from 1 January the following year. The Commission of the European Communities shall notify all countries concerned of the relevant amounts.
121. 4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
122. 5. The amounts expressed in euro shall be reviewed by the Association Committee at the request of the Community or of Syria. When carrying out this review, the Association Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 32

Mutual assistance

123. 1. The customs authorities of the Member States of the Community and of Syria 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 movement certificates EUR.1 and EUR-MED, and with the addresses of the customs authorities responsible for verifying those certificates, invoice declarations and invoice declarations EUR-MED.
124. 2. In order to ensure the proper application of this Protocol, the Community and Syria shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 and EUR-MED, the invoice declarations and the invoice declarations EUR-MED and the correctness of the information given in these documents.

Article 33

Verification of proofs of origin

125. 1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
126. 2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 or EUR-MED and the invoice, if it has been submitted, the invoice declaration or the invoice declaration EUR-MED, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
127. 3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
128. 4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
129. 5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community, in Syria or in one of the other

countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

130. 6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 34

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 33 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Association Committee.

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

Article 35

Penalties

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

Article 36

Free zones

131. 1. The Community and Syria shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
132. 2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or in Syria are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 or EUR-MED at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

CEUTA AND MELILLA

Article 37

Application of the Protocol

133. 1. The term 'Community' used in Article 2 does not cover Ceuta and Melilla.
134. 2. Products originating in Syria, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Syria shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.
135. 3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 38.

Article 38

Special conditions

136. 1. Providing they have been transported directly in accordance with the provisions of Article 13, the following shall be considered as:
- (1) products originating in Ceuta and Melilla:
- 136.1. (a) products wholly obtained in Ceuta and Melilla;
- 136.2. (b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
- 136.2.1. (i) the said products have undergone sufficient working or processing within the meaning of Article 6;
- 136.2.2. or that
- 136.2.3. (ii) those products are originating in Syria or in the Community, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7.
- (2) products originating in Syria:
- 136.3. (a) products wholly obtained in Syria;
- 136.4. (b) products obtained in Syria, in the manufacture of which products other than those referred to in (a) are used, provided that:
- 136.4.1. (i) the said products have undergone sufficient working or processing within the meaning of Article 6;
- 136.4.2. or that

- 136.4.3. (ii) those products are originating in Ceuta and Melilla or in the Community, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7.
137. 2. Ceuta and Melilla shall be considered as a single territory.
138. 3. The exporter or his authorised representative shall enter 'Syria' and 'Ceuta and Melilla' in Box 2 of movement certificates EUR.1 or EUR-MED or on invoice declarations or invoice declarations EUR-MED. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or EUR-MED or on invoice declarations or on invoice declarations EUR-MED.
139. 4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

TITLE VIII

FINAL PROVISIONS

Article 39

Amendments to the Protocol

The Association Council may decide to amend the provisions of this Protocol.

Article 40

Transitional provision for goods in transit or storage

The provisions of this Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Agreement are either in transit or are in the Community or in Syria in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within four months of the said date, of a movement certificate EUR.1 or EUR-MED issued retrospectively by the customs authorities of the exporting country together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 13.

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

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

Note 2:

2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by

an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.

2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.

2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.

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

Note 3:

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

Example:

An engine of heading 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 ex 7224.

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

3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

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

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

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

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

4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

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

5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,

- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

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

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

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

Example:

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

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

5.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 % in respect of this strip.

Note 6:

6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

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

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

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

Note 7:

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

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

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

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

- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

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

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

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

(1)	(2)	(3)	or	(4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product		
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained		
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading		
0902	Tea, whether or not flavoured	Manufacture from materials of any heading		
ex 0910	Mixtures of spices	Manufacture from materials of any heading		
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained		
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained		
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708		
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained		
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product		
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Mucilages and thickeners, modified, derived from vegetable products - Other	Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained		

(1)	(2)	(3)	or (4)
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Fats from bones or waste - Other	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506 Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503 - Fats from bones or waste - Other	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506 Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - Solid fractions - Other	Manufacture from materials of any heading, including other materials of heading 1504 Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - Solid fractions - Other	Manufacture from materials of any heading, including other materials of heading 1506 Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		

(1)	(2)	(3)	or (4)
1516	<ul style="list-style-type: none"> - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other <p>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from other materials of headings 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	<p>Manufacture:</p> <ul style="list-style-type: none"> - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained 	
ex Chapter 17	Sugars and sugar confectionery; except for:	<p>Manufacture from materials of any heading, except that of the product</p>	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	<p>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> <ul style="list-style-type: none"> - Chemically-pure maltose and fructose - Other sugars in solid form, containing added flavouring or colouring matter 	<p>Manufacture from materials of any heading, including other materials of heading 1702</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	

(1)	(2)	(3) or (4)	
<p>ex 1703</p> <p>1704</p>	<p>- Other</p> <p>Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter</p> <p>Sugar confectionery (including white chocolate), not containing cocoa</p>	<p>Manufacture in which all the materials used are originating</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
<p>1901</p> <p>1902</p>	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Malt extract - Other <p>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:</p> <ul style="list-style-type: none"> - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product <p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p>	

(1)	(2)	(3)	or (4)
1903	<p>- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</p> <p>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained <p>Manufacture from materials of any heading, except potato starch of heading 1108</p>	
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1905	<p>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</p>	<p>Manufacture from materials of any heading, except those of Chapter 11</p>	
ex Chapter 20	<p>Preparations of vegetables, fruit, nuts or other parts of plants; except for:</p>	<p>Manufacture in which all the fruit, nuts or vegetables used are wholly obtained</p>	
ex 2001	<p>Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid</p>	<p>Manufacture from materials of any heading, except that of the product</p>	
ex 2004 and ex 2005	<p>Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid</p>	<p>Manufacture from materials of any heading, except that of the product</p>	
2006	<p>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)</p>	<p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
2007	<p>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	

(1)	(2)	(3)	or (4)
ex 2008	<ul style="list-style-type: none"> - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	<p>Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained 	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	

(1)	(2)	(3)	or (4)
<p>ex Chapter 22</p> <p>2202</p> <p>2207</p> <p>2208</p>	<p>Beverages, spirits and vinegar; except for:</p> <p>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 2009</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	
<p>ex Chapter 23</p> <p>ex 2301</p> <p>ex 2303</p> <p>ex 2306</p>	<p>Residues and waste from the food industries; prepared animal fodder; except for:</p> <p>Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption</p> <p>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</p> <p>Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained</p> <p>Manufacture in which all the maize used is wholly obtained</p> <p>Manufacture in which all the olives used are wholly obtained</p>	

(1)	(2)	(3)	or	(4)
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained		
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained		
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating		
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating		
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product		
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite		
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm		
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (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 from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used		
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate		
ex 2525	Mica powder	Grinding of mica or mica waste		
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours		

(1)	(2)	(3)	or	(4)
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product		
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product		
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials		
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽¹²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽¹³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽¹⁴⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		

¹¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

¹² For the special conditions relating to "specific processes", see Introductory Note 7.2.

¹³ For the special conditions relating to "specific processes", see Introductory Note 7.2.

(1)	(2)	(3)	or (4)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽¹⁵⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽¹⁶⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ⁽¹⁷⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

¹⁴ For the special conditions relating to "specific processes", see Introductory Note 7.2.

¹⁵ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

¹⁶ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

¹⁷ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or	(4)
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2852	Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the 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
	Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁸⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		

¹⁸

For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

¹⁹

For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3) or (4)	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the 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
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		

(1)	(2)	(3)	or (4)
3003 and 3004	<ul style="list-style-type: none"> - Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> - Other 		
	<ul style="list-style-type: none"> -- Human blood 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> -- Animal blood prepared for therapeutic or prophylactic uses 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> -- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> -- Haemoglobin, blood globulins and serum globulins 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> -- Other 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> - Obtained from amikacin of heading 2941 	<p>Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	

(1)	(2)	(3)	or (4)
ex 3006	<ul style="list-style-type: none"> - Other - Waste pharmaceuticals specified in note 4(k) to this Chapter - Sterile surgical or dental adhesion barriers, whether or not absorbable: <ul style="list-style-type: none"> - made of plastics - made of fabrics - Appliances identifiable for ostomy use 	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>The origin of the product in its original classification shall be retained</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁵⁾</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> – natural fibres – man-made staple fibres, not carded or combed or otherwise processed for spinning, <p>or</p> <ul style="list-style-type: none"> – chemical materials or textile pulp <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex Chapter 31	Fertilizers; except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

(1)	(2)	(3)	or	(4)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture: - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽²⁰⁾	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁽²¹⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

²⁰

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

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A "group" is regarded as any part of the heading separated from the rest by a semicolon.

(1)	(2)	(3) or (4)	
<p>ex Chapter 34</p> <p>ex 3403</p> <p>3404</p>	<p>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:</p> <p>Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals</p> <p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other 	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Operations of refining and/or one or more specific process(es) ⁽²²⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> - hydrogenated oils having the character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404 <p>However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
<p>ex Chapter 35</p>	<p>Albuminoidal substances; modified starches; glues; enzymes; except for:</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

22

For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or	(4)
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		

(1)	(2)	(3)	or (4)
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	<p>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</p> <ul style="list-style-type: none"> - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other 	<p>Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % 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>	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
Ex 3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial monocarboxylic fatty acids, acid oils from refining - Industrial fatty alcohols	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included: - The following of this heading: -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water-insoluble salts and their esters -- Sorbitol other than that of heading 2905 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
3912	- Polyester	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3916 to 3921	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content -- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽²⁶⁾ Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽²⁷⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

²⁶ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

²⁷ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3)	or	(4)
ex 3921	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽²⁸⁾		
	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 40	Rubber and articles thereof, except for:	Manufacture from materials of any heading, except that of the product		
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber		
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product		
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:			
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres		
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012		
ex 4017	Articles of hard rubber	Manufacture from hard rubber		
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product		
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on		
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather Or Manufacture from materials of any heading, except that of the product		
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113		

²⁸

The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

(1)	(2)	(3) or (4)	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43 ex 4302 4303	Furskins and artificial fur; manufactures thereof; except for: Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other Articles of apparel, clothing accessories and other articles of furskin	Manufacture from materials of any heading, except that of the product Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44 ex 4403 ex 4407 ex 4408 ex 4409 ex 4410 to ex 4413	Wood and articles of wood; wood charcoal; except for: Wood roughly squared Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: - Sanded or end-jointed - Beadings and mouldings Beadings and mouldings, including moulded skirting and other moulded boards	Manufacture from materials of any heading, except that of the product Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down Planing, sanding or end-jointing Splicing, planing, sanding or end-jointing Sanding or end-jointing Beading or moulding Beading or moulding	

(1)	(2)	(3) or (4)	
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 from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	

(1)	(2)	(3) or (4)	
<p>ex 4819</p> <p>ex 4820</p> <p>ex 4823</p>	<p>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres</p> <p>Letter pads</p> <p>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from paper-making materials of Chapter 47</p>	
<p>ex Chapter 49</p> <p>4909</p> <p>4910</p>	<p>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:</p> <p>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</p> <p>Calendars of any kind, printed, including calendar blocks:</p> <ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p>	
<p>ex Chapter 50</p> <p>ex 5003</p>	<p>Silk; except for:</p> <p>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Carding or combing of silk waste</p>	

(1)	(2)	(3)	or (4)
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽³³⁾ Manufacture from ⁽³⁴⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52 5204 to 5207 5208 to 5212	Cotton; except for: Yarn and thread of cotton Woven fabrics of cotton: - Incorporating rubber thread - Other	Manufacture from materials of any heading, except that of the product Manufacture from ⁽³⁵⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn ⁽³⁶⁾ Manufacture from ⁽³⁷⁾ :	

32

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

33

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

36

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

37

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)	
		<ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
ex Chapter 53 5306 to 5308 5309 to 5311	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: Yarn of other vegetable textile fibres; paper yarn Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread - Other	Manufacture from materials of any heading, except that of the product Manufacture from ⁽³⁸⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn ⁽³⁹⁾ Manufacture from ⁽⁴⁰⁾ : <ul style="list-style-type: none"> - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

³⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽⁴⁴⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽⁴⁵⁾ Manufacture from ⁽⁴⁶⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ⁽⁴⁷⁾ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		

⁴⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5604	<p>- Needleloom felt</p> <p>- Other</p> <p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <p>- Rubber thread and cord, textile covered</p> <p>- Other</p>	<p>Manufacture from ⁽⁴⁸⁾:</p> <p>- natural fibres, or</p> <p>- chemical materials or textile pulp</p> <p>However:</p> <p>- polypropylene filament of heading 5402,</p> <p>- polypropylene fibres of heading 5503 or 5506, or</p> <p>- polypropylene filament tow of heading 5501,</p> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from ⁽⁴⁹⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres made from casein, or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from ⁽⁵⁰⁾:</p> <p>- natural fibres, not carded or combed or otherwise processed for spinning,</p> <p>- chemical materials or textile pulp, or</p> <p>- paper-making materials</p>	
5605	<p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from ⁽⁵¹⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning,</p> <p>- chemical materials or textile pulp, or</p> <p>- paper-making materials</p>	

⁴⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other 	<p>Manufacture from single yarn ⁽⁵⁶⁾</p> <p>Manufacture from ⁽⁵⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> - Containing not more than 90 % by weight of textile materials 	Manufacture from yarn	

⁵⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5903	<p>- Other</p> <p>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902</p>	<p>Manufacture from chemical materials or textile pulp</p> <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5904	<p>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</p>	<p>Manufacture from yarn ⁽⁵⁸⁾</p>	
5905	<p>Textile wall coverings:</p> <p>- Impregnated, coated, covered or laminated with rubber, plastics or other materials</p> <p>- Other</p>	<p>Manufacture from yarn</p> <p>Manufacture from ⁽⁵⁹⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5906	<p>Rubberised textile fabrics, other than those of heading 5902:</p>		

⁵⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5907	<ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials - Other <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</p>	<p>Manufacture from ⁽⁶⁰⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> - Incandescent gas mantles, impregnated - Other 	<p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> - Polishing discs or rings other than of felt of heading 5911 	<p>Manufacture from yarn or waste fabrics or rags of heading 6310</p>	

⁶⁰

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
	<p>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p> <p>- Other</p>	<p>Manufacture from ⁽⁶¹⁾:</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: <ul style="list-style-type: none"> -- yarn of polytetrafluoroethylene ⁽⁶²⁾, -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ⁽⁶³⁾, -- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁶⁴⁾, -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanedimethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp <p>Manufacture from ⁽⁶⁵⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from ⁽⁶⁶⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	

61

For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

62

The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

63

The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

64

The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

65

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

66

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)	
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> - 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 - Other 	<p>Manufacture from yarn ⁽⁶⁷⁾(⁶⁸)</p> <p>Manufacture from ⁽⁶⁹⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
<p>ex Chapter 62</p> <p>ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211</p> <p>ex 6210 and ex 6216</p> <p>6213 and 6214</p>	<p>Articles of apparel and clothing accessories, not knitted or crocheted; except for:</p> <p>Women's, girls' and babies' clothing and clothing accessories for babies, embroidered</p> <p>Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p>	<p>Manufacture from yarn ⁽⁷⁰⁾(⁷¹)</p> <p>Manufacture from yarn ⁽⁷²⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷³⁾</p> <p>Manufacture from yarn ⁽⁷⁴⁾</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷⁵⁾</p>	

⁶⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁸ See Introductory Note 6.

⁶⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷¹ See Introductory Note 6.

⁷² See Introductory Note 6.

⁷³ See Introductory Note 6.

⁷⁴ See Introductory Note 6.

⁷⁵ See Introductory Note 6.

(1)	(2)	(3)	or (4)
6217	- Embroidered	Manufacture from unbleached single yarn ⁽⁷⁶⁾⁽⁷⁷⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷⁸⁾	
	- Other	Manufacture from unbleached single yarn ⁽⁷⁹⁾⁽⁸⁰⁾ or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product	
	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	- Embroidered	Manufacture from yarn ⁽⁸¹⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁸²⁾	
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽⁸³⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁸⁴⁾	

76 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
77 See Introductory Note 6.
78 See Introductory Note 6.
79 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
80 See Introductory Note 6.
81 See Introductory Note 6.
82 See Introductory Note 6.
83 See Introductory Note 6.
84 See Introductory Note 6.

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Interlinings for collars and cuffs, cut out - Other 	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture from yarn ⁽⁸⁵⁾</p>	
<p>ex Chapter 63</p> <p>6301 to 6304</p> <p>6305</p> <p>6306</p>	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> - Of felt, of nonwovens - Other: <ul style="list-style-type: none"> -- Embroidered -- Other <p>Sacks and bags, of a kind used for the packing of goods</p> <p>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽⁸⁶⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>Manufacture from unbleached single yarn ⁽⁸⁷⁾⁽⁸⁸⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn ⁽⁸⁹⁾⁽⁹⁰⁾</p> <p>Manufacture from ⁽⁹¹⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	

⁸⁵ See Introductory Note 6.

⁸⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸⁷ See Introductory Note 6.

⁸⁸ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁸⁹ See Introductory Note 6.

⁹⁰ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁹¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or	(4)
6307	- Of nonwovens - Other Other made-up articles, including dress patterns	Manufacture from ⁽⁹²⁾ ⁽⁹³⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁹⁴⁾ ⁽⁹⁵⁾		
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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set		
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product		
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		
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 ⁽⁹⁶⁾		
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

⁹² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁹³ See Introductory Note 6.

⁹⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁹⁵ See Introductory Note 6.

⁹⁶ See Introductory Note 6.

(1)	(2)	(3)	or	(4)
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product		
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product		
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product		
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product		
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001		
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽⁹⁷⁾ - Other	Manufacture from non-coated glass-plate substrate of heading 7006 Manufacture from materials of heading 7001		
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001		
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001		
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001		

⁹⁷

SEMII – Semiconductor Equipment and Materials Institute Incorporated.

(1)	(2)	(3)	or (4)
<p>ex 7107, ex 7109 and ex 7111</p> <p>7116</p> <p>7117</p>	<p>- Semi-manufactured or in powder form</p> <p>Metals clad with precious metals, semi-manufactured</p> <p>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>Imitation jewellery</p>	<p>Manufacture from unwrought precious metals</p> <p>Manufacture from metals clad with precious metals, unwrought</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> <p>Manufacture from materials of any heading, except that of the product or</p> <p>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
<p>ex Chapter 72</p> <p>7207</p> <p>7208 to 7216</p> <p>7217</p> <p>ex 7218, 7219 to 7222</p> <p>7223</p> <p>ex 7224, 7225 to 7228</p> <p>7229</p>	<p>Iron and steel; except for:</p> <p>Semi-finished products of iron or non-alloy steel</p> <p>Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</p> <p>Wire of iron or non-alloy steel</p> <p>Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel</p> <p>Wire of stainless steel</p> <p>Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel</p> <p>Wire of other alloy steel</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205</p> <p>Manufacture from ingots or other primary forms of heading 7206</p> <p>Manufacture from semi-finished materials of heading 7207</p> <p>Manufacture from ingots or other primary forms of heading 7218</p> <p>Manufacture from semi-finished materials of heading 7218</p> <p>Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224</p> <p>Manufacture from semi-finished materials of heading 7224</p>	
<p>ex Chapter 73</p> <p>ex 7301</p>	<p>Articles of iron or steel; except for:</p> <p>Sheet piling</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 7206</p>	

(1)	(2)	(3)	or (4)
7302 7304, 7305 and 7306 ex 7307 7308 ex 7315	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts Structures (excluding prefabricated buildings of heading 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 Skid chain	Manufacture from materials of heading 7206 Manufacture from materials of heading 7206, 7207, 7218 or 7224 Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74 7401 7402 7403	Copper and articles thereof; except for: Copper mattes; cement copper (precipitated copper) Unrefined copper; copper anodes for electrolytic refining Refined copper and copper alloys, unwrought: - Refined copper - Copper alloys and refined copper containing other elements	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product Manufacture from refined copper, unwrought, or waste and scrap of copper	

(1)	(2)	(3) or (4)	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: - from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		

(1)	(2)	(3)	or (4)
<p>ex Chapter 78</p> <p>7801</p> <p>7802</p>	<p>Lead and articles thereof; except for:</p> <p>Unwrought lead:</p> <p>- Refined lead</p> <p>- Other</p> <p>Lead waste and scrap</p>	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from "bullion" or "work" lead</p> <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used</p> <p>Manufacture from materials of any heading, except that of the product</p>	
<p>ex Chapter 79</p> <p>7901</p> <p>7902</p>	<p>Zinc and articles thereof; except for:</p> <p>Unwrought zinc</p> <p>Zinc waste and scrap</p>	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used</p> <p>Manufacture from materials of any heading, except that of the product</p>	
<p>ex Chapter 80</p> <p>8001</p> <p>8002 and 8007</p>	<p>Tin and articles thereof; except for:</p> <p>Unwrought tin</p> <p>Tin waste and scrap; other articles of tin</p>	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used</p> <p>Manufacture from materials of any heading, except that of the product</p>	
<p>Chapter 81</p>	<p>Other base metals; cermets; articles thereof:</p> <p>- Other base metals, wrought; articles thereof</p> <p>- Other</p>	<p>Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p>	

(1)	(2)	(3)	or (4)
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not 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	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof, except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product ⁽⁹⁸⁾	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

⁹⁸

This rule shall apply until 31.12.2005.

(1)	(2)	(3)	or (4)
ex 8413	Rotary positive displacement pumps	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: - Road rollers - 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 - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: <ul style="list-style-type: none"> - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating 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)	or (4)
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

ex 8486

- Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof

- machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof

- machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof

- marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof

- moulds, injection or compression types

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 50 % of the ex-works price

(1)	(2)	(3)	or (4)
		of the product	
	- lifting, handing, loading or unloading machinery	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8487	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:	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	<ul style="list-style-type: none"> - Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding 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	
	<ul style="list-style-type: none"> - recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	<ul style="list-style-type: none"> - matrices and masters for the production of discs, but excluding products of Chapter 37; 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and -within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - proximity cards and "smart cards" with two or more electronic integrated circuits - "smart cards" with one electronic integrated circuit 	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8528	<p>- monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</p> <p>- other monitors and projectors, not incorporating television reception apparatus; Reception apparatus for television -, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus;</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8529	<p>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</p> <p>-Suitable for use solely or principally with video recording or reproducing apparatus</p> <p>- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</p> <p>-Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8535	<p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage exceeding 1000 V</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8536	<p>- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - connectors for optical fibres, optical fibre bundles or cables -- of plastics -- of ceramics -- of copper 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8542	<p>Electronic integrated circuits</p> <ul style="list-style-type: none"> - Monolithic integrated circuits 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter - others 	<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:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	<ul style="list-style-type: none"> - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Electronic microassemblies	Manufacture in which:	Manufacture in which the value of all the materials used does not

(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product 	<p>exceed 25 % of the ex-works price of the product</p>
<p>ex Chapter 86</p> <p>8608</p>	<p>Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:</p> <p>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>	<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"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
<p>ex Chapter 87</p> <p>8709</p> <p>8710</p> <p>8711</p>	<p>Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:</p> <p>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> <p>Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles</p> <p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> - With reciprocating internal combustion piston engine of a cylinder capacity: 	<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"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
ex 8712	<p>-- Not exceeding 50 cm³</p> <p>-- Exceeding 50 cm³</p> <p>- Other</p> <p>Bicycles without ball bearings</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used <p>Manufacture from materials of any heading, except those of heading 8714</p>	<p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8715	Baby carriages and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or (4)	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
<p>ex Chapter 90</p> <p>9001</p> <p>9002</p> <p>9004</p> <p>ex 9005</p> <p>ex 9006</p>	<p>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:</p> <p>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked</p> <p>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</p> <p>Spectacles, goggles and the like, corrective, protective or other</p> <p>Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor</p> <p>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <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 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: - Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
	- Other	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		

(1)	(2)	(3)	or (4)
	<p>- Parts and accessories</p> <p>- Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
9029	<p>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9030	<p>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9031	<p>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9032	<p>Automatic regulating or controlling instruments and apparatus</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9033	<p>Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
ex Chapter 91	<p>Clocks and watches and parts thereof; except for:</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9105	<p>Other clocks</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - 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 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
<p>ex Chapter 94</p> <p>ex 9401 and ex 9403</p> <p>9405</p> <p>9406</p>	<p>Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:</p> <p>Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m² or less</p> <p>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</p> <p>Prefabricated buildings</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:</p> <ul style="list-style-type: none"> - the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
<p>ex Chapter 95</p> <p>ex 9503</p> <p>ex 9506</p>	<p>Toys, games and sports requisites; parts and accessories thereof; except for:</p> <p>Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds</p> <p>Golf clubs and parts thereof</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used</p>	
<p>ex Chapter 96</p> <p>ex 9601 and ex 9602</p>	<p>Miscellaneous manufactured articles; except for:</p> <p>Articles of animal, vegetable or mineral carving materials</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from "worked" carving materials of the same heading as the product</p>	

(1)	(2)	(3)	or	(4)
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set		
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used		
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product		
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks		
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product		

ANNEX III a

SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not

containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

2. The competent authorities of the contracting parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000		
	See notes overleaf before completing this form.		
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between And (Insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages ⁹⁹; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

⁹⁹ If goods are not packed, indicate number of articles or state « in bulk » as appropriate

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.

2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000	
	See notes overleaf before completing this form.	
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between <p align="center">and</p> (Insert appropriate countries or groups of countries or territories)	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination

6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹¹⁰¹⁾ Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

¹⁰¹ If goods are not packed, indicate number of articles or state “in bulk” as appropriate

SUBMIT the following supporting documents (¹⁰²):

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

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)

¹⁰² 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 III b

**SPECIMENS OF MOVEMENT CERTIFICATE EUR-MED AND APPLICATION FOR A MOVEMENT CERTIFICATE
EUR-MED**

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the contracting parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR-MED No A 000.000	
	See notes overleaf before completing this form.	
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between <p align="center">and</p> (Insert appropriate countries, groups of countries or territories)	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination

6. Transport details (Optional)	7. Remarks <input type="checkbox"/> Cumulation applied with (name of the country/countries) <input type="checkbox"/> No cumulation applied. (Insert X in the appropriate box)	
8. Item number; Marks and numbers; Number and kind of packages ¹⁰³; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT <i>Declaration certified</i> Export document ¹⁰⁴ FormNo Of Customs office Issuing country or territory Stamp Place and date (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)	

¹⁰³

If goods are not packed, indicate number of articles or state « in bulk » as appropriate

¹⁰⁴

.Complete only where the regulations of the exporting country or territory require.

<p>13. REQUEST FOR VERIFICATION, to</p>	<p>14. RESULT OF VERIFICATION</p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p>	<p>Verification carried out shows that this certificate ⁽¹⁾</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>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p> <p>_____</p> <p>(1) Insert X in the appropriate box.</p>

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR-MED No A 000.000	
	See notes overleaf before completing this form.	
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between <p align="center">and</p> (Insert appropriate countries or groups of countries or territories)	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)	7. Remarks √ Cumulation applied with (name of the country/countries) √ No cumulation applied. (Insert X in the appropriate box)	

8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ Description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)

(1) If goods are not packed, indicate number of articles or state « in bulk » as appropriate

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents ⁽¹⁰⁵⁾:

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

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)

¹⁰⁵ 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.

.....

(Signature)

ANNEX IVa

Text of the invoice declaration

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

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...⁽¹⁾) декларира, че освен където е отбелязано друго, тези продукти са с ... преференциален произход⁽²⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n°⁽¹⁾.) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial⁽²⁾.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...⁽¹⁾) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ...⁽²⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...⁽²⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ...⁽²⁾ Ursprungswaren sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr. ...⁽¹⁾) deklareerib, et need tooted on ...⁽²⁾ sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησησιακής καταγωγής ...⁽²⁾.

English version

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...⁽²⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...⁽²⁾.

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ...⁽²⁾.

Lithuanian version

Šiame dokumente išvardintų prekių eksportuojas (muitinės liudijimo Nr. ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ...⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...⁽²⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn⁽²⁾.

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...⁽²⁾ preferencyjne pochodzenie.

Portuguese version

O exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...⁽²⁾.

Slovenian version

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

Slovak version

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

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperä tuotteita⁽²⁾.

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ...⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung⁽²⁾.

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريح الجمركي رقم⁽¹⁾) بإستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من⁽²⁾.

.....(3)

(Place and date)

.....(4)

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

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be enter in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Mellila, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) Complete and delete where necessary

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

ANNEX IVb

Text of the invoice declaration EUR-MED

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

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...⁽¹⁾) декларира, че освен където е отбелязано друго, тези продукти са с ... преференциален произход⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n°⁽¹⁾.) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Czech verzi3n

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...⁽¹⁾) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ...⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ...⁽²⁾ Ursprungswaren sind.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr. ...⁽¹⁾) deklareerib, et need tooted on ...⁽²⁾ sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

English version

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ...⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr. ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinės kilmės prekės.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ...⁽²⁾ származásúak.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...⁽¹⁾) jiddikjara li, hliief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...⁽²⁾ preferencyjne pochodzenie.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Portuguese version

O exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Slovenian version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Slovak version

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

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ...⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريح الجمركي رقم⁽¹⁾) بإستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

.....(4)

(Place and date)

.....(5)

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

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be enter in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Mellila, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) Complete and delete where necessary

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

(5) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

JOINT DECLARATION

concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by Syria as originating in the Community within the meaning of this Agreement.
2. Protocol 6 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

JOINT DECLARATION

concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by Syria as originating in the Community within the meaning of this Agreement.
2. Protocol 6 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

PROTOCOL 7:

MUTUAL ADMINISTRATIVE ASSISTANCE

IN CUSTOMS MATTERS

Article 1

For the purposes of this Protocol:

- (a) "customs legislation" shall mean any legal or regulatory provisions applicable in the territories of the Contracting Parties governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (b) "applicant authority" shall mean a competent administrative authority which has been designated by a Contracting Party for this purpose and which makes a request for assistance on the basis of this Protocol;
- (c) "requested authority" shall mean a competent administrative authority which has been designated by a Contracting Party for this purpose and which receives a request for assistance on the basis of this Protocol;
- (d) "personal data" shall mean all information relating to an identified or identifiable individual;
- (e) "operation in breach of customs legislation" shall mean any violation or attempted violation of customs legislation.

Article 2

Scope

1. The Contracting Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorized by that authority.
3. Assistance to recover duties, taxes or fines is not covered by this Protocol.

Article 3

Assistance on request

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.
2. At the request of the applicant authority, the requested authority shall inform it:
 - (a) whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of another Contracting Party, specifying, where appropriate, the customs procedure applied to the goods;
 - (b) whether goods imported into the territory of one of the Contracting Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:
 - (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
 - (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
 - (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation;
 - (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

Article 4

Spontaneous assistance

The Contracting Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- activities which are or appear to be operations in breach of customs legislation and which may be of interest to another Contracting Party;
- new means or methods employed in carrying out operations in breach of customs legislation;
- goods known to be subject to operations in breach of customs legislation;
- natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

Article 5

Delivery, Notification

At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:

- to deliver any documents or
- to notify any decisions,

emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

Article 6

Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the applicant authority;
 - (b) the measure requested;
 - (c) the object of and the reason for the request;
 - (d) the legal or regulatory provisions and other legal elements involved;
 - (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;
 - (f) a summary of the relevant facts and of the enquiries already carried out.
3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.
4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

Article 7

Execution of requests

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Contracting Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Contracting Party.
3. Duly authorized officials of a Contracting Party may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.
4. Duly authorized officials of a Contracting Party may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

Article 8

Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.
2. This information may be in computerized form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

Article 9

Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Party is of the opinion that assistance under this Protocol would:
 - (a) be likely to prejudice the sovereignty of Syria or that of a Member State which has been requested to provide assistance under this Protocol; or
 - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or
 - (c) violate an industrial, commercial or professional secret. (*)
2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.

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

4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefore must be communicated to the applicant authority without delay.

Article 10

Information exchange and confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Contracting Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Contracting Party that received it and the corresponding provisions applying to the Community authorities.

2. Personal data may be exchanged only where the Contracting Party which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Contracting Party that may supply them. To that end, contracting parties shall communicate to each other information on their applicable rules, including, where appropriate, legal provisions in force in the Member States of the Community.

3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Contracting Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

Article 11

Experts and witnesses

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

Article 12

Assistance expenses

The Contracting Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

Article 13

Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of Syria and on the other hand to the competent services of the Commission of the European Communities and the customs authorities of the Member States as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.
2. The Contracting Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

Article 14

Other agreements

1. Taking into account the respective competencies of the European Community and the Member States, the provisions of this Protocol shall:
 - not affect the obligations of the Contracting Parties under any other international agreement or convention;
 - be deemed complementary to agreements on mutual assistance which have been or may be concluded between individual Member States and Syria and shall
 - not affect the Community provisions governing the communication between the competent services of the Commission of the European Communities and the customs authorities of the Member States of any information obtained under this Protocol which could be of interest to the Community.
2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been or may be concluded between individual Member States and Syria insofar as the provisions of the latter are incompatible with those of this Protocol.
3. In respect of questions relating to the applicability of this Protocol, the Contracting Parties shall consult each other to resolve the matter in the framework of the Special Committee on Customs Cooperation and Rules of Origin set up under Article 41 of the Association Agreement.

PROTOCOL 8

LIST OF PRODUCTS COVERED BY ARTICLE 13 PARAGRAPH 7

HS2004	DESCRIPTION
3818 0010	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics, doped silicon
3818 0090	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics, other than doped silicon
7020 0005	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor materials
8419 8915	Apparatus for rapid heating of semiconductor wafers
8419 8920	Apparatus for chemical vapour deposition on semiconductor wafers
8419 8925	Apparatus for physical vapour deposition by electronic beam or evaporation on semiconductor wafers
ex 8419 9025	Parts of apparatus of subheading 8419 8915, 8419 8920 or 8419 8925
8421 1994	Centrifuges of a kind used in the manufacture of semiconductor wafers
8421 9110	Parts of apparatus of subheading 8421 1994
8424 8920	Spraying appliances for etching, stripping or cleaning semiconductor wafers
8424 8930	Deflash machines for cleaning the metal leads of semiconductor packages prior to the electroplating process
8424 9010	Parts of appliances of subheading 8424 8920
8428 3993	Automated material handling machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other material for semiconductor devices
ex 8431 3990	Other parts suitable for use solely or principally with the machinery of headings 8425 to 8430
8456 1010	Machine-tools for working any material by removal of material, by laser or other light or photon beam processes, of a kind used in the manufacture of semiconductor wafers or devices
8456 9100	Machine-tools for dry-etching patterns on semiconductor materials
8456 9910	Focused ion beam milling machines for producing or repairing masks and reticles for patterns on semiconductor devices
8456 9930	Apparatus for stripping or cleaning semiconductor wafers
8462 2105	Bending, folding, straightening or flattening machines (including presses), numerically controlled, of a kind used in the manufacture of semiconductor devices
ex 8462 2905	Other bending, folding, straightening or flattening machines (including presses), of a kind used in the manufacture of semiconductor devices
8464 1010	Machine-tools for sawing monocrystal semiconductor boules into slices, or wafers into chips

8464	2005	Grinding or polishing machines for working semiconductor wafers
8464	9010	Machine-tools for scribing or scoring semiconductor wafers
8466	9115	Parts for machines subheading 8464 1010, 8464 2005 or 8464 9010
8466	9315	Parts for machines and apparatus of subheading 8456 1010, 8456 9100, 8456 9910 or 8456 9930
8466	9410	Parts for machines of subheading 8462 2105 or 8462 2905
8469	1100	Word processing machines
8470	1000	Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions
8470	2100	Other electronic calculating machines incorporating a printing device
8470	2900	Other electronic calculating machines
8470	3000	Other calculating machines
8470	4000	Accounting machines
8470	5000	Cash registers
8470	9000	Other machines incorporating a calculating device
8471	1090	Analogue or hybrid automatic data processing machines
8471	3000	Portable digital automatic data processing machines, weighing no more than 10 kg, consisting of at least a central processing unit, a keyboard and a display
8471	4190	Other digital automatic data processing machines comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined
8471	4990	Other digital automatic data processing machines, presented in the form of systems
8471	5090	Digital processing units other than those of subheading 8471 41 and 8471 49, whether or not containing in the same housing one or two of the following types of units : storage units, input units, output units
8471	6040	Printers
8471	6050	Keyboards
8471	6090	Other input or output units, whether or not containing storage units in the same housing
8471	7040	Central storage units
8471	7051	Optical, including magneto-optical, disk storage units
8471	7053	Hard disk drives
8471	7059	Other disk storage units
8471	7060	Magnetic tape storage units
8471	7090	Other storage units

8471	8000	Other units of automatic data processing machines
8471	9000	Other
8472	9030	Automatic teller machines
8473	1011	Electronic assemblies of machines of subheading 8469 1100
8473	2110	Electronic assemblies of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29
8473	2190	Other parts and accessories of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29
8473	2910	Electronic assemblies of the machines of heading 8470 other than those of the electronic calculating machines of subheading 8470 10, 8470 21 and 8470 29
8473	2990	Other parts and accessories of the machines of heading 8470 other than the electronic calculating machines of subheading 8470 10, 8470 21 and 8470 29
8473	3010	Electronic assemblies of the machines of heading 8471
8473	3090	Parts and accessories of the machines of heading 8471
8473	4011	Electronic assemblies of machines of subheading 8472 9030
8473	5010	Electronic assemblies equally suitable for use with machines of two or more of the headings 8469 to 8472
8473	5090	Other parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472
8477	1010	Injection-moulding machines, encapsulation equipment for assembly of semiconductors
8477	5905	Other machinery for moulding or otherwise forming, encapsulation equipment for assembly of semiconductor devices
8477	9005	Parts of machines of subheadings 8477 1010 and 8477 5905
8479	8965	Apparatus for growing or pulling monocrystal semiconductor boules
8479	8970	Apparatus for epitaxial deposition on semiconductor wafers
8479	8973	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers or flat panel display substrates
8479	8977	Die attach apparatus and tape automated bonders for assembly of semiconductor devices
8479	8979	Encapsulation equipment for assembly of semiconductor devices
8479	9050	Parts of machines of subheading 8479 8965, 8479 8970, 8479 8973, 8479 8977 or 8479 8979
8480	7110	Injection and compression moulds of a kind used in the manufacture of semiconductor devices
8504	4020	Static converters of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof
8504	5030	Other inductors of a kind used with telecommunication apparatus and for power supplies for automatic data-processing machines and units thereof

8504	9005	Electronic assemblies of machines of subheading 8504 5030
8504	9091	Electronic assemblies of machines of subheading 8504 4020
8514	1005	Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers
8514	2005	Furnaces and ovens functioning by induction or dielectric loss for the manufacture of semiconductor devices on semiconductors wafers
8514	3011	Infra-red radiation ovens for the manufacture of semiconductor devices on semiconductor wafers
8514	3091	Other furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers
8514	9020	Parts of machines of subheading 8514 1005, 8514 2005, 8514 3011 or 8514 3091
8515	8005	Wire bonders of a kind used for the manufacture of semiconductor devices
8515	9010	Parts for machines of subheading 8515 8005
8517	1100	Line telephone sets with cordless handsets
8517	1910	Videophones
8517	1990	Other telephone sets
8517	2100	Fax machines
8517	2200	Teleprinters
8517	3000	Telephonic or telegraphic switching apparatus
8517	5010	Other apparatus for carrier-current line systems
8517	5090	Other apparatus for digital line systems
8517	8010	Entry-phone systems
8517	8090	Other apparatus for line telephony or line telegraphy
8517	9011	Electronic assemblies of apparatus for carrier-current line systems of subheading 8517 5010
8517	9019	Other parts of apparatus for carrier-current line systems of subheading 8517 5010
8517	9082	Electronic assemblies of other apparatus
8517	9088	Other parts
8518	1020	Microphones having a frequency range of 300 Hz to 3,4 KHz, of a diameter not exceeding 10 mm and a height not exceeding 3 mm, of a kind used for telecommunications
8518	2920	Loudspeakers, without housing having a frequency range of 300 Hz to 3,4 KHz, of a diameter not exceeding 50 mm, of a kind used for telecommunications
8518	3020	Line telephone handsets
8520	2000	Telephone answering machines

	8522	9051	Electronic assemblies of apparatus of subheading 8520 2000
	8523	1100	Unrecorded magnetic tapes of a width not exceeding 4 mm
	8523	1200	Unrecorded magnetic tapes of a width exceeding 4 mm but not exceeding 6,5 mm
	8523	1300	Unrecorded magnetic tapes of a width exceeding 6,5 mm
	8523	2010	Unrecorded rigid magnetic discs
	8523	2090	Other unrecorded magnetic discs
	8523	9000	Other prepared unrecorded media, other than cards incorporating a magnetic stripe of heading 8523 3000, for sound recording or similar recording of other phenomena, other than products of Chapter 37
	8524	3100	Discs for laser reading systems for reproducing phenomena other than sound or image
	8524	3910	Other discs for laser reading systems for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine
	8524	4000	Magnetic tapes for reproducing phenomena other than sound or image
	8524	9100	Other recorded media for reproducing phenomena other than sound or image
	8524	9910	Other recorded media for reproducing representations of instructions, data, sound, and image recorded in a machine-readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine
	8525	1050	Radio-telegraphic or radio-telephonic apparatus
	8525	2091	Transmission apparatus incorporating reception apparatus, for cellular networks (mobile telephones)
	8525	2099	Other transmission apparatus incorporating reception apparatus than for cellular networks
ex	8525	4011	Digital still image video cameras
	8527	9092	Portable receivers for calling, alerting or paging
	8528	1290	Electronic assemblies of video tuners for incorporation into automatic data-processing machines
	8528	1291	Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals ('set-top boxes with communication function')
	8528	3005	Video projectors operating by means of flat panel display (for example, a liquid crystal device), capable of displaying digital information generated by an automatic data-processing machine
	8529	1015	Aerials for radio-telegraphic or radio-telephonic apparatus
	8529	9040	Parts of apparatus of subheadings 8525 1050, 8525 2091, 8525 2099, 8525 4011 and 8527 9092
	8531	2030	Indicator panels incorporating light emitting diodes (LED)
	8531	2050	Indicator panels incorporating active matrix liquid crystal devices (LCD)
	8531	2080	Indicator panels incorporating other liquid crystal devices (LCD)

	8531	8030	Flat panel display devices
ex	8531	9020	Parts of apparatus of subheadings 8531 20 and 8531 8030
	8532	1000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)
	8532	2100	Tantalum fixed capacitors
	8532	2200	Aluminium electrolytic fixed capacitors
	8532	2300	Ceramic dielectric, single layer fixed capacitors
	8532	2400	Ceramic dielectric, multilayer fixed capacitors
	8532	2500	Dielectric fixed capacitors of paper or plastics
	8532	2900	Other fixed capacitors
	8532	3000	Variable or adjustable (preset) capacitors
	8532	9000	Parts of electrical capacitors
	8533	1000	Fixed carbon resistors, composition or film types
	8533	2100	Other fixed resistors for a power handling capacity not exceeding 20 W
	8533	2900	Other fixed resistors for a power handling capacity of more than 20 W
	8533	3100	Wirewound variable resistors, including rheostats and potentiometers, for a power handling capacity not exceeding 20 W
	8533	3900	Wirewound variable resistors, including rheostats and potentiometers, for a power handling capacity of more than 20 W
	8533	4010	Other variable resistors, including rheostats and potentiometers, for a power handling capacity not exceeding 20 W
	8533	4090	Other variable resistors, including rheostats and potentiometers, for a power handling capacity of more than 20 W
	8533	9000	Parts of electrical resistors, other than those of heating resistors
	8534	0011	Multilayer printed circuits
	8534	0019	Other printed circuits consisting only of conductor elements and contacts
	8534	0090	Printed circuits with other passive elements
	8536	5003	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)
	8536	5005	Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology)
	8536	5007	Electro-mechanical snap-action switches for a current not exceeding 11 A
	8536	6910	Plugs and sockets for coaxial cables

8536	6930	Plugs and sockets for printed circuits
8536	9010	Connection and contact elements for wires and cables
8536	9020	Wafer probers
8541	1000	Diodes, other than photosensitive or light-emitting diodes
8541	2100	Transistors, other than photosensitive transistors, with a dissipation rate of less than 1 W
8541	2900	Transistors, other than photosensitive transistors, with a dissipation rate of 1 W or more
8541	3000	Thyristors, diacs and triacs, other than photosensitive devices
8541	4010	Light-emitting diodes, including laser diodes
8541	4090	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels
8541	5000	Other semiconductor devices
8541	6000	Mounted piezoelectric crystals
8541	9000	Parts of diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes; mounted piezoelectric crystals
8542	1000	Cards incorporating an electronic integrated circuit ('smart' cards)
8542	2101	Digital monolithic integrated circuits, metal oxide semiconductors (MOS technology), wafers not yet cut into chips
8542	2105	Metal oxide semiconductors (MOS technology), chips
8542	2111	Dynamic random-access memories (D-RAMs), with a storage capacity not exceeding 4 Mbits
8542	2113	Dynamic random-access memories (D-RAMs), with a storage capacity exceeding 4 Mbits but not exceeding 16 Mbits
8542	2115	Dynamic random-access memories (D-RAMs), with a storage capacity exceeding 16 Mbits but not exceeding 64 Mbits
8542	2117	Dynamic random-access memories (D-RAMs), with a storage capacity exceeding 64 Mbits
8542	2120	Static random-access memories (S-RAMs), including cache random-access memories (cache-RAMs)
8542	2125	UV erasable, programmable, read only memories (EPROMs)
8542	2131	FLASH E ² PROMs, with a storage capacity not exceeding 4 Mbits
8542	2133	FLASH E ² PROMs, with a storage capacity exceeding 4 Mbits but not exceeding 16 Mbits
8542	2135	FLASH E ² PROMs, with a storage capacity exceeding 16 Mbits but not exceeding 32 Mbits
8542	2137	FLASH E ² PROMs, with a storage capacity exceeding 32 Mbits
8542	2139	Other UV erasable, programmable, read only memories

8542	2141	Other memories
8542	2145	Microprocessors
8542	2150	Microcontrollers and microcomputers
8542	2161	Microperipherals
8542	2169	Metal oxide semiconductors (MOS technology), Other
8542	2171	Digital monolithic integrated circuits other than MOS, wafers not yet cut into chips
8542	2173	Digital monolithic integrated circuits other than MOS, chips
8542	2181	Memories
8542	2183	Microprocessors
8542	2185	Microcontrollers and microcomputers
8542	2191	Microperipherals
8542	2199	Digital monolithic integrated circuits other than MOS, Other
8542	2910	Other smart cards, wafers not yet cut into chips
8542	2920	Chips
8542	2930	Amplifiers
8542	2950	Voltage and current regulators
8542	2960	Control circuits
8542	2970	Interface circuits; interface circuits capable of performing control functions
8542	2990	Other smart cards, Other
8542	6000	Hybrid integrated circuits
8542	7000	Electronic microassemblies
8542	9000	Parts of electronic integrated circuits and microassemblies
8543	1100	Ion implanters for doping semiconductor materials
8543	3020	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers or flat panel display substrates
8543	8100	Proximity cards and tags
8543	8915	Electrical machines with translation or dictionary functions
8543	8965	Apparatus for physical deposition on semiconductor wafers
8543	8973	Encapsulation equipment for assembly of semiconductor devices

8543	8979	Upgrade kits, for automatic data processing machines and units thereof, put up for retail sale, consisting of, at least, speakers and/or microphone, and an electronic assembly that enables the automatic data processing machine and units thereof to process (HS 1998)
8543	9020	Electronic assemblies for incorporation into automatic data-processing machines
8543	9030	Parts of apparatus of subheading 8543 1100, 8543 3020, 8543 8965 or 8543 8973
8544	4110	Other electric conductors, for a voltage not exceeding 80 V, fitted with connectors, of a kind used for telecommunications
8544	4920	Other electric conductors, for a voltage not exceeding 80 V, not fitted with connectors, of a kind used for telecommunications
8544	5110	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1000 V, fitted with connectors, of a kind used for telecommunications
8544	7000	Optical fibre cables
8548	9010	Memories (D-RAMs) in multicombinational forms such as stack DRAMs and modules (in EC list of commitments relating to Attachment B of ITA)
9006	1010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates (in EC list of commitments relating to Attachment B of ITA)
9006	9910	Parts and accessories of apparatus of subheading 9006 1010 (in EC list of commitments relating to Attachment B of ITA)
9009	1100	Electrostatic photocopying apparatus, operating by reproducing the original image directly onto the copy (direct process)
9009	2100	Other photocopying apparatus, incorporating an optical system
9009	9100	Automatic document feeders
9009	9200	Paper feeders
9009	9300	Sorters
9009	9900	Other parts and accessories
9010	4100	Direct write-on-wafer apparatus
9010	4200	Step and repeat aligners
9010	4900	Other apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials
9010	5010	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates
9010	9010	Parts and accessories of apparatus of subheading 9010 4100, 9010 4200, 9010 4900 or 9010 5010
9011	1010	Stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
9011	2010	Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
9011	9010	Parts and accessories of apparatus of subheading 9011 1010 or 9011 2010

9012	1010	Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
9012	9010	Parts and accessories of apparatus of subheading 9012 1010
9013	8020	Active matrix liquid crystal devices
9013	8030	Other liquid crystal devices
9013	9010	Parts and accessories for liquid crystal devices (LCD)
9017	1010	Drafting tables and machines, whether or not automatic, plotters
9017	2005	Drawing instruments, plotters
9017	2031	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates
9017	9010	Parts and accessories for apparatus of subheading 9017 2031
9026	1051	Electronic flow meters
9026	1059	Other electronic instruments and apparatus for measuring or checking the flow or level of liquids
9026	1091	Non electronic flow meters
9026	1099	Other instruments and apparatus for measuring or checking the flow or level of liquids
9026	2030	Electronic instruments and apparatus for measuring or checking pressure
9026	2050	Spiral or metal diaphragm type pressure gauges
9026	2090	Other non electronic instruments and apparatus for measuring or checking pressure
9026	8091	Other electronic instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
9026	8099	Other non electronic instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
9026	9090	Other parts and accessories
9027	2000	Chromatographs and electrophoresis instruments
9027	3000	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)
9027	5000	Other instruments and apparatus using optical radiations (UV, visible, IR) other than exposure meters of 9027 4000
9027	8011	Electronic pH meters, rH meters and other apparatus for measuring conductivity
9027	8013	Electronic apparatus for performing measurements of the physical properties of semiconductor materials or of LCD substrates or associated insulating and conducting layers during the semiconductor wafer production process or the LCD production process
9027	8017	Other electronic instruments and apparatus for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or the like and for measuring or checking quantities of

			heat, sound or light
	9027	8091	Viscometers, porosimeters and expansion meters
	9027	8093	Apparatus for performing measurements of the physical properties of semiconductor materials or of LCD substrates or associated insulating and conducting layers during the semiconductor wafer production process or the LCD production process
	9027	8097	Other instruments and apparatus for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or the like and for measuring or checking quantities of heat, sound or light
	9027	9050	Parts and accessories of apparatus of subheadings 9027 20 to 9027 80
	9030	4090	Instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)
	9030	8200	Instruments and apparatus for measuring or checking semiconductor wafers or devices
	9030	9020	Parts and accessories for apparatus of subheading 9030 8200
	9031	4100	Optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices
ex	9031	4900	Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers
	9031	9020	Parts and accessories for apparatus of subheading 9031 41 00 or for optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers of subheading 9031 49 00