

LIST OF ANNEXES AND PROTOCOLS

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ANNEX 1

List of agricultural and processed agricultural products falling under HS chapters 25-97
of the HS referred to in Articles 7 and 12

HS Code	2905 43	(mannitol)
HS Code	2905 44	(sorbitol)
HS Code	2905 45	(glycerol)
HS Heading	3301	(essential oils)
HS Code	3302 10	(odoriferous substances)
HS Headings	3501 to 3505	(albuminoidal substances, modified starches, glues)
HS Code	3809 10	(finishing agents)
HS Heading	3823	(industrial fatty acids, acid from oil refining, industrial fatty alcohols).
HS Code	3824 60	(sorbitol n.e.p.)
HS Headings	4101 to 4103	(hides and skins)

HS Heading	4301	(raw furskins)
HS Headings	5001 to 5003	(raw silk and silk waste)
HS Headings	5101 to 5103	(wool and animal hair)
HS Headings	5201 to 5203	(raw cotton, waste and cotton carded or combed)
HS Heading	5301	(raw flax)
HS Heading	5302	(raw hemp)

ANNEX 2

**INTELLECTUAL, INDUSTRIAL AND COMMERCIAL PROPERTY
REFERRED TO IN ARTICLE 38**

1. By the end of the fifth year after the entry into force of this Agreement, Lebanon shall ratify the revisions to the following multilateral conventions on intellectual property, to which Member States and Lebanon are parties or which are de facto applied by Member States:
 - Paris Convention for the protection of industrial property (Stockholm Act 1967 and amended in 1979),
 - Berne Convention for the Protection of Literary and Artistic Works (revised at Paris in 1971 and amended in 1979),
 - Nice Agreement concerning the International Classification of Goods and Services for the purposes of the Registration of Marks (Geneva 1977, amended in 1979).
2. By the end of the fifth year after the entry into force of this Agreement, Lebanon shall accede to the following multilateral conventions to which Member States are Parties or which are de facto applied by Member States:
 - Patent Cooperation Treaty (Washington, 1970, amended in 1979 and modified in 1984),

- Budapest Treaty on the International Recognition of the deposit of Microorganisms for the Purposes of Patent Procedure (1977, modified in 1980),
- Protocol to the Madrid Agreement concerning the international registration of marks (Madrid, 1989),
- Trademark Law Treaty (Geneva, 1994),
- International Convention for the Protection of New Varieties of Plants (UPOV) (Geneva Act of 1991),
- Agreement on Trade-related Aspects of Intellectual Property, Annex 1C to the Agreement establishing the World Trade Organisation (TRIPs, Marrakesh 1994).

The Parties shall make every effort to ratify the following multilateral conventions at the earliest possible opportunity:

- WIPO Copyright Treaty (Geneva, 1996),
 - WIPO Performances and Phonograms Treaty (Geneva, 1996).
3. The Association Council may decide that paragraph 1 shall apply to other multilateral conventions in this field.
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PROTOCOL 1
CONCERNING ARRANGEMENTS APPLICABLE
TO IMPORTS INTO THE COMMUNITY
OF AGRICULTURAL PRODUCTS
ORIGINATING IN LEBANON
REFERRED TO IN ARTICLE 14(1)

1. Imports into the Community of the following products originating in Lebanon shall be subject to the conditions set out below.

2. Imports into the Community of those agricultural products originating in Lebanon other than those listed in this Protocol shall be allowed free of customs duty.

3. For the first year of application, the volumes of tariff quotas 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 this Agreement.

CN Code 2002	Description (1)	A	B	C	D	E	F
		Reduction of the MFN customs duty (2) (%)	Tariff quota (tons net weight)	Reduction of the customs duty in addition to the tariff quota (B) (2) (%)	(quantity)	Annual increase (tons net weight)	Specific provisions
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes	0	-	-	-		
0701 90 50	New potatoes, fresh or chilled, from 1 January to 31 May	100	10 000	-		1 000	
0701 90 50 ex 0701 90 90	New potatoes, fresh or chilled, from 1 June to 31 July	100	20 000	-		2 000	
ex 0701 90 90	New potatoes, fresh or chilled, from 1 October to 31 December	100	20 000	-		2 000	
0702 00 00	Tomatoes, fresh or chilled	100	5 000	60	unlimited	1 000	(2)
0703 20 00	Garlic, fresh or chilled	100	5 000	60	3 000	0	(3)
0707 00	Cucumbers and gherkins, fresh or chilled	100	unlimited				(2)
0709 10 00	Globe artichokes, fresh or chilled	100	unlimited				(2)

	Description (1)	A Reduction of the MFN customs duty (2) (%)	B Tariff quota (tons net weight)	C Reduction of the customs duty in addition to the tariff quota (B) (2) (%)	D (quantity)	E Annual increase (tons net weight)	F Specific provisions
0709 90 31	Olives, fresh or chilled, for uses other than the production of oil	100	1 000	-	-	0	(4)
0709 90 70	Courgettes, fresh or chilled	100	unlimited				(2)
0711 20 10	Preserved olives, for uses other than the production of oil	100	1 000	-	-	0	(4)
0805 10	Oranges, fresh or dried	60	unlimited				(2)
0805 20	Mandarins (including tangerines and satsumas); clementines, wilkins and similar citrus hybrids, fresh or dried	60	unlimited				(2)
0805 50	Lemons and limes, fresh or dried	40	unlimited	-			(2)
ex 0806	Grapes, fresh or dried, other than fresh table grapes from 1 October to 30 April and from 1 June to 11 July and others than table grapes of the variety Emperor (<i>vitis vinifera</i> cv)	100	unlimited				(2)
ex 0806 10 10	Fresh table grapes, from 1 October to 30 April and from 1 June to 11 July, other than table grapes of the variety Emperor (<i>vitis vinifera</i> cv)	100	6 000	60	4 000	-	(2)
0808 10	Apples, fresh	100	10 000	60	unlimited	-	(2)
0808 20	Pears and quinces, fresh	100	unlimited				(2)
0809 10 00	Apricots, fresh	100	5 000	60	unlimited	-	(2)
0809 20	Cherries, fresh	100	5 000	60	unlimited	-	(2)
0809 30	Peaches, including nectarines, fresh	100	2 000	-	-	500	(2)
ex 0809 40	Plums and sloes, fresh, from 1 September to 30 April	100	unlimited				(2)
ex 0809 40	Plums and sloes, fresh, from 1 May to 31 August	100	5 000	-	-	-	(2)
1509 10 1510 00 10	Olive oil	100	1 000	-	-	-	(5)

		A	B	C	D	E	F
CN Code 2002	Description (1)	Reduction of the MFN customs duty (2)	Tariff quota	Reduction of the customs duty in addition to the tariff quota (B) (2)	Annual increase	(tons net weight)	Specific provisions
		(%)	(tons net weight)	(%)	(quantity)		
1701	Cane or beet sugar and chemically pure sucrose, in solid form	0	-	-	-	-	
2002	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid	100	1 000	-	-	-	
2009 61 2009 69	Grape juice (including grape must)	100	unlimited				(2)
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009	0	-	-	-	-	

- (1) Notwithstanding the rules for the implementation of the Combined Nomenclature, the wording of the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Protocol, by the coverage of the CN-code. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and description taken together.
- (2) The reduction only applies to the ad valorem part of the duty
- (3) Entry under this subheading is subject to conditions laid down in the relevant Community provisions (see Articles 1 to 13 of Commission Regulation (EEC) No 1047/2001 (OJ L 145, 31.05.2001, p. 35) and subsequent amendments)
- (4) Entry under this subheading is subject to conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 71) and subsequent amendments)
- (5) The concession applies to imports of untreated olive oil, wholly obtained in Lebanon and transported direct from Lebanon to the Community

PROTOCOL 2
CONCERNING ARRANGEMENTS APPLICABLE
TO IMPORTS INTO LEBANON
OF AGRICULTURAL PRODUCTS
ORIGINATING IN THE COMMUNITY
REFERRED TO IN ARTICLE 14(2)

1. Imports into the Republic of Lebanon of the following products originating in the Community shall be subject to the conditions set out below.

2. The reduction rates in column (B) of the customs duty in (A) shall neither apply to the minimum duties nor to the excise duties in (C).

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
0101	Live horses, asses, mules and hinnies	5	100	
0102	Live bovine animals	free	free	
0103	Live swine	5	100	
0104 10	Live sheep	free	free	
0104 20	Live goats	5	100	
0105 11	Live fowls of the species Gallus domesticus, weighing not more than 185 g	5	100	
0105 12	Live turkeys, weighing not more than 185 g	5	100	
0105 19	Other live poultry, weighing not more than 185g	5	100	
0105 92	Live fowls of the species Gallus domesticus, weighing not more than 2000 g	70	20	Minimum duty: LBP 2 250/net kg
0105 93	Live fowls of the species Gallus domesticus, weighing more than 2000 g	70	20	Minimum duty: LBP 2 250/net kg
0105 99	Other live poultry (ducks, geese, turkeys, guinea fowls)	5	100	
0106	Other live animals	5	100	
0201	Meat of bovine animals, fresh or chilled	5	100	
0202	Meat of bovine animals, frozen	5	100	
0203	Meat of swine, fresh, chilled or frozen	5	100	
0204	Meat of sheep or goats, fresh, chilled or frozen	5	100	
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	5	100	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	5	100	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
0207 11	Meat and edible offal of the poultry of heading No 0105 of fowls of the species Gallus domesticus, not cut in pieces, fresh or chilled	70	20	Minimum duty: LBP 4 200/ net kg
0207 12	Meat and edible offal of the poultry of heading No 0105 of fowls of the species Gallus domesticus, not cut in pieces, frozen	70	20	Minimum duty: LBP 4 200/net kg
0207 13	Meat and edible offal of the poultry of heading No 0105 of fowls of the species Gallus domesticus, cuts and offal, fresh or chilled	70	20	Minimum duty: LBP 9 000/net kg
0207 14	Meat and edible offal of the poultry of heading No 0105 of fowls of the species Gallus domesticus, cuts and offal, frozen	70	20	Minimum duty: LBP 9 000/net kg
0207 24	Meat and edible offal of the poultry of heading No 0105 of turkeys not cut in pieces, fresh or chilled	5	100	
0207 25	Meat and edible offal of the poultry of heading No 0105 of turkeys not cut in pieces, frozen	5	100	
0207 26	Meat and edible offal of the poultry of heading No 0105 of turkeys, cuts and offal, fresh or chilled	70	20	Minimum duty: LBP 2 100/net kg
0207 27	Meat and edible offal of the poultry of heading No 0105 of turkeys, cuts and offal, frozen	70	20	Minimum duty: LBP 2 100/net kg
0207 32	Meat and edible offal of the poultry of heading No 0105 of ducks, geese or guinea fowls, not cut in pieces, fresh or chilled	5	100	
0207 33	Meat and edible offal of the poultry of heading No 0105 of ducks, geese or guinea fowls, not cut in pieces, frozen	5	100	
0207 34	Meat and edible offal of the poultry of heading No 0105 of ducks, geese or guinea fowls, fatty livers, fresh or chilled	5	100	
0207 35	Meat and edible offal of the poultry of heading No 0105 of ducks, geese or guinea fowls, other, fresh or chilled	5	100	
0207 36	Meat and edible offal of the poultry of heading No 0105 of ducks, geese or guinea fowls, other, frozen	5	100	

	Lebanese Customs Code	Description (1)	A	B	C
			Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
0208		Other meat and edible meat offal, fresh, chilled or frozen	5	100	
0209 00		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	5	100	
0210		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	5	100	
0401 10 10		Milk not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1 %	70	30	Minimum duty: LBP 700/l+excise duty LBP 25/l
0401 10 90		Other, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1 %	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
0401 20 10		Milk not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1 % but not exceeding 6 %	70	30	Minimum duty: LBP 700/l+excise duty LBP 25/l
0401 20 90		Other, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1 % but not exceeding 6 %	5	A	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
0401 30 10		Milk not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6 %	70	30	Minimum duty: LBP 700/l+excise duty LBP 25/l
0401 30 90		Other, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6 %	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
0402 10		Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
0402 21		Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %, not containing added sugar or other sweetening matters	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
0402 29	Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %, other	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
0402 91	Milk and cream, other than in powder, granules or other solid form, other, not containing added sugar or other sweetening matter	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
0402 99 10	Milk and cream, other than in powder, granules or other solid form, In liquid form not concentrated containing sugar or other sweetening matter	70	30	Minimum duty: LBP 700/l+excise duty LBP 25/l
0402 99 90	Other	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
ex 0403 10	Unflavoured yogurt	70	43	Minimum duty LBP 1000/Semigros kg+excise duty LBP 25/l
0403 90 10	Labneh	70	43	Minimum duty LBP 4000/Semigros kg
ex 0403 90 90	Unflavored other products falling under heading 0403	20	30	Excise duty LBP 25/l The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
0404 10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5	100	
0404 90	Other products than whey consisting of natural milk constituents, not elsewhere specified or included	5	100	
0405 10	Butter	free	free	
0405 90	Other fats and oils derived from milk	free	free	
0406 10	Fresh (unripened or uncured) cheese, including whey cheese, and curd	70	30	Minimum duty: LBP 2500/Semi Gross Kg
0406 20	Grated or powdered cheeses, of all kinds	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
0406 30	Processed cheese, not grated or powdered	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
0406 40	Blue-veined cheese	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
ex 0406 90	Kashkaval	35	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
ex 0406 90	Other cheese, except Kashkaval cheese	35	20	This concession will be effective as from the entry into force (year 1) of this Agreement
0407 00 10	Fresh chicken eggs	50	25	Minimum duty: LBP 100/unit
0407 00 90	Other birds' eggs	20	25	
0408 11	Egg yolks, dried	5	100	
0408 19	Egg yolks, other than dried	5	100	
0408 91	Other birds' eggs than egg yolks, not in shell, dried	5	100	
0408 99	Other birds' eggs than egg yolks, not in shell, other than dried	5	100	
0409 00	Natural honey	35	25	Minimum duty: LBP 8 000/ net kg
0410 00	Edible products of animal origin, not elsewhere specified or included	5	100	
0504 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	free	free	
0511 10	Bovine semen	5	100	
0511 91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	free	free	
0511 99	Other animal products not elsewhere specified,	free	free	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No 1212	5	100	
0602 10	Live unrooted cuttings and slips	5	100	
0602 20	Live trees, shrubs and bushes grafted or not, of kinds which bear edible fruit or nuts	5	100	
0602 30	Live rhododendrons and azaleas grafted or not	30	100	The currently applied customs duty indicated in column A will be reduced to 5% as of the entry into force of this Agreement
0602 40	Live roses grafted or not	5	100	
0602 90 10	Other, forest trees, decorative plants in individual pots whose diameter exceeds 5 cm	30	100	The currently applied customs duty indicated in column A will be reduced to 5% as of the entry into force of this Agreement
0602 90 90	Other	5	100	
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	70	25	The currently applied customs duty indicated in column A will be reduced to 30% as of the entry into force of this Agreement
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	70	25	The currently applied customs duty indicated in column A will be reduced to 30% as of the entry into force of this Agreement
0701 10	Seed potatoes, fresh or chilled	5	100	
0701 90	Potatoes, other than seed potatoes, fresh or chilled	70	20	Minimum duty: LBP 550/Gross kg
0702 00	Tomatoes, fresh or chilled	70	20	Minimum duty: LBP 750/Gross kg
0703 10 10	Onion sets, fresh or chilled	5	100	
0703 10 90	Other , shallots, fresh or chilled	70	20	Minimum duty: LBP 350/Gross kg
0703 20	Garlic, fresh or chilled	70	20	Minimum duty: LBP 1 000/Gross kg
0703 90	Leeks and other alliaceous vegetables, fresh or chilled	25	25	
0704 10	Cauliflowers and headed broccoli, fresh or chilled	70	20	Minimum duty: LBP 300/Gross kg
0704 20	Brussels sprouts, fresh or chilled	25	25	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
0704 90	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled, other than cauliflowers and Brussels sprouts	70	20	Minimum duty: LBP 350/Gross kg
0705 11	Cabbage lettuce, fresh or chilled	25	25	
0705 19	Other lettuce, fresh or chilled	70	20	Minimum duty: LBP 300/Unit
0705 21	Witloof chicory, fresh or chilled	25	25	
0705 29	Other chicory, fresh or chilled	25	25	
0706 10	Carrots and turnips, fresh or chilled	70	20	Minimum duty: LBP 300/Gross kg
0706 90 10	Radish	70	20	Minimum duty: LBP 1 500/Gross kg
0706 90 90	Other, fresh or chilled	25	25	
0707 00	Cucumbers and gherkins, fresh or chilled	70	20	Minimum duty: LBP 600/Gross kg
0708 10	Peas, fresh or chilled	70	20	Minimum duty: LBP 550/Gross kg
0708 20	Beans, fresh or chilled	70	20	Minimum duty: LBP 500/Gross kg
0708 90	Other leguminous vegetables, fresh or chilled	70	20	Minimum duty: LBP 350/Gross kg
0709 10	Globe artichokes, fresh or chilled	70	20	Minimum duty: LBP 350/Gross kg
0709 20	Asparagus, fresh or chilled	25	25	
0709 30	Aubergines, fresh or chilled	70	20	Minimum duty: LBP 500/Gross kg
0709 40	Celery other than celeriac, fresh or chilled	25	25	
0709 51	Mushrooms, fresh or chilled of the genus Agaricus	25	25	
0709 52	Truffles, fresh or chilled	25	25	
0709 59	Other mushrooms and truffles	25	25	
0709 60	Fruits of the genus Capsicum or of the genus Pimenta, fresh or chilled	70	20	Minimum duty: LBP 350/Gross kg
0709 70	Spinach, New Zealand spinach and orache spinach, fresh or chilled	70	20	Minimum duty: LBP 350/Gross kg
0709 90 10	Olives, fresh or chilled	70	20	Minimum duty: LBP 1 200/Gross kg
0709 90 20	Pumpkins, marrows and squash, fresh or chilled	70	20	Minimum duty: LBP 400/Gross kg

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
0709 90 30	Fresh jew's mallow, fresh or chilled	70	20	Minimum duty: LBP 300/Gross kg
0709 90 40	Purslane (portulaca), parsley, roket (argula), coriander , fresh or chilled	70	20	Minimum duty: LBP 750/Gross kg
0709 90 50	Swiss chard (Chinese leaves), fresh or chilled	70	20	Minimum duty: LBP 350/Gross kg
0709 90 90	Other fresh and chilled vegetables	25	25	
0710 10	Potatoes, frozen	70	20	Minimum duty: LBP 1 200/Gross kg
0710 21	Peas, frozen	35	25	
0710 22	Beans, frozen	35	25	
0710 29	Other leguminous vegetables, frozen	35	25	
0710 30	Spinach, New Zealand spinach and orache spinach, frozen	35	25	
0710 80	Other frozen vegetables	35	25	
0710 90	Mixtures of vegetables, frozen	35	25	
ex 0711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption, except sweet corn	5	100	
0712 20	Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared	25	25	
0712 31	Mushrooms of the genus Agaricus, dried, whole, cut, sliced, broken or in powder, but not further prepared	25	25	
0712 32	Wood ears (Auricularia spp.), dried, whole, cut, sliced, broken or in powder, but not further prepared	25	25	
0712 33	Jelly fungi (Tremella spp.), dried, whole, cut, sliced, broken or in powder, but not further prepared	25	25	
0712 39	Other mushrooms and truffles, dried, whole, cut, sliced, broken or in powder, but not further prepared	25	25	
0712 90 10	Sweet corn seeds	5	100	
0712 90 90	Other dried vegetables, whole, cut, sliced, broken or in powder	25	25	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split	free	free	
0714 10	Manioc (cassava)	5	100	
0714 20	Sweet potatoes	5	100	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
0714 90 10	Taro (dasheen)	25	25	Minimum duty: LBP 300/Gross kg
0714 90 90	Other roots and tubers with high starch or insulin content and sago pith	5	100	
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	5	100	
0802 11	Almonds, in shell	70	20	Minimum duty: LBP 500/Gross kg
0802 12	Almonds, shelled	5	100	
0802 21	Hazelnuts or filberts, in shell	5	100	
0802 22	Hazelnuts or filberts, shelled	5	100	
0802 31	Walnuts, in shell	5	100	
0802 32	Walnuts, shelled	5	100	
0802 40	Chestnuts	5	100	
0802 50	Pistachios	5	100	
0802 90 10	Pignolia nuts	70	20	Minimum duty: LBP 15 000/Net kg
0802 90 90	Other nuts	5	100	
0803 00	Bananas, including plantains, fresh or dried	70	20	Minimum duty: LBP 1 000/Semi Gross kg
0804 10	Dates, fresh or dried	5	100	
0804 20 10	Figs, fresh	70	20	Minimum duty: LBP 400/Gross kg
0804 20 90	Figs, dried	5	100	
0804 30	Pineapples, fresh or dried	70	20	Minimum duty: LBP 2 000/Gross kg
0804 40	Avocados, fresh or dried	70	20	Minimum duty: LBP 2 000/Gross kg
0804 50	Guavas, mangoes and mangosteens, fresh or dried	70	20	Minimum duty: LBP 2 000/Gross kg
0805	Citrus fruit, fresh or dried	70	20	Minimum duty: LBP 400/Gross kg
0806 10	Grapes, fresh	70	20	Minimum duty: LBP 500/Gross kg
0806 20	Grapes, dried	5	100	
0807 11	Watermelons, fresh	70	20	Minimum duty: LBP 500/Gross kg
0807 19	Other melons, fresh	70	20	Minimum duty: LBP 500/Gross kg
0807 20	Papaws (papayas), fresh	70	20	Minimum duty: LBP 2 000/Gross kg

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
0808 10	Apples, fresh	70	20	Minimum duty: LBP 800/Gross kg
0808 20	Pears and quinces, fresh	70	20	Minimum duty: LBP 800/Gross kg
0809 10	Apricots, fresh	70	20	Minimum duty: LBP 350/Gross kg
0809 20	Cherries, fresh	70	20	Minimum duty: LBP 800/Gross kg
0809 30	Peaches, including nectarines, fresh	70	20	Minimum duty: LBP 500/Gross kg
0809 40	Plums and sloes, fresh	70	20	Minimum duty: LBP 400/Gross kg
0810 10	Strawberries, fresh	70	20	Minimum duty: LBP 1 000/Gross kg
0810 20	Raspberries, blackberries, mulberries and loganberries, fresh	5	100	
0810 30	Black-, white- or red currants and gooseberries, fresh	5	100	
0810 40	Cranberries, bilberries and other fruits of the genus Vaccinium, fresh	5	100	
0810 50	Kiwifruit, fresh	70	20	Minimum duty: LBP 1 500/Gross kg
0810 60	Durians	25	25	
0810 90 10	Litchi, passion fruit, sweetsops, persimmons (kabis)	70	20	Minimum duty: LBP 5 000/Gross kg
0810 90 20	Medlar (loquat)	70	20	Minimum duty: LBP 500/Gross kg
0810 90 30	Pomegranate	70	20	Minimum duty: LBP 500/Gross kg
0810 90 40	Jujuba	45	25	Minimum duty: LBP 500/Gross kg
0810 90 90	Other fruit, fresh	25	25	
0811 10	Strawberries, frozen	70	20	Minimum duty: LBP 1 500/Gross kg
0811 20	Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries, frozen	70	20	Minimum duty: LBP 1 500/Gross kg
0811 90	Other fruit and nuts, frozen	70	20	Minimum duty: LBP 1 500/Gross kg
0812	Fruit and nuts, provisionally preserved, but unsuitable in that state for immediate consumption	5	100	
0813 10	Dried apricots	15	25	
0813 20	Dried prunes	25	25	
0813 30	Dried apples	25	25	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
0813 40	Other dried fruit, other than that of headings 0801 to 0806	25	25	
0813 50	Mixtures of nuts or dried fruits of chapter 08	25	25	
0814 00	Peels of citrus fruit or melons (including watermelons), fresh, frozen or dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	5	100	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	5	100	
0902	Tea, whether or not flavoured	5	100	
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta	5	100	
0905 00	Vanilla	5	100	
0906	Cinnamon and cinnamon-tree flowers	5	100	
0907 00	Cloves (whole fruit, cloves and stems)	5	100	
0908	Nutmeg, mace and cardamoms	5	100	
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway, juniper berries	5	100	
0910 10	Ginger	5	100	
0910 20	Saffron	5	100	
0910 30	Turmeric (curcuma)	5	100	
0910 40 10	Thyme	70	20	Minimum duty: LBP 1 000/Gross kg
0910 40 90	Bay leaves	5	100	
0910 50	Curry	5	100	
0910 91	Other spices, mixtures referred to in note 1(b) to chapter 9	5	100	
0910 99	Other spices, other than mixtures referred to in note 1(b) to chapter 9	5	100	
1001	Wheat and meslin	free	free	
1002 00	Rye	free	free	
1003 00	Barley	free	free	
1004 00	Oats	free	free	
1005 10	Maize, seed	5	100	
1005 90	Maize, other than seed	free	free	
1006	Rice	5	100	
1007 00	Grain sorghum	5	100	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
1008	Buckwheat, millet and canary seed, other cereals	5	100	
1101 00	Wheat or meslin flour	free	free	
1102	Cereal flours other than of wheat or meslin	free	free	
1103 11	Groats and meal of wheat	free	free	
1103 13	Groats and meal of maize	5	100	
1103 19	Groats and meal of other cereals	5	100	
1103 20	Pellets	5	100	
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	5	100	
1105	Flour, meal, powder, flakes, granules and pellets of potatoes	5	100	
1106	Flour, meal and powder of the dried leguminous vegetables of heading No 0713, of sago or of roots or tubers of heading No 0714 or of the products of Chapter 8	5	100	
1107	Malt, whether or not roasted	free	free	
1108	Starches; inulin	5	100	
1109 00	Wheat gluten, whether or not dried	free	free	
1201 00	Soya beans, whether or not broken	free	free	
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken	free	free	
1203 00	Copra	free	free	
1204 00	Linenseed, whether or not broken	free	free	
1205 00	Rape or colza seeds, whether or not broken	free	free	
1206 00	Sunflower seeds, whether or not broken	free	free	
1207 10	Palm nuts and kernels seeds	free	free	
1207 20	Cotton seeds	free	free	
1207 30	Castor oil seeds	free	free	
1207 40	Sesamum seeds	5	100	
1207 50	Mustard seeds	free	free	
1207 60	Safflower seeds	free	free	
1207 91	Poppy seeds	free	free	
1207 99	Other seeds	free	free	
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	free	free	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
1209	Seeds, fruit and spores of a kind used for sowing	5	100	
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	free	free	
1211 10	Liquorice roots	5	100	
1211 20	Ginseng roots	5	100	
1211 30	Coca leaf	5	100	
1211 40	Poppy Straw	5	100	
1211 90 10	Fresh mint	70	20	Minimum duty: LBP 750/Gross kg
1211 90 90	Other plants and parts of plants, of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	5	100	
1212 10	Locust beans, including locust bean seeds	5	100	
1212 30	Apricot, peach (including nectarine) or plum stones and kernels	5	100	
1212 91	Sugar beet	5	100	
1212 99	Other	5	100	
1213 00	Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.	5	100	
1214	Swedes, mangolds, fodder roots, hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	5	100	
1301 10	Lac	5	100	
1301 20	Gum Arabic	5	100	
1301 90	Other lac and gums	free	free	
1302 11	Opium	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1302 39	Other	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
1501 00	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1502 00	Fats of bovine animals, sheep or goats, other than those of heading No 1503	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1503 00	Lard stearin, lard oil, oleostearin, oleooil and tallow oil not emulsified or mixed or otherwise prepared	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1504 10	Fish-liver oils and their fractions	free	free	
1504 20	Fats and oils and their fractions, of fish, other than liver oils	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1504 30	Fats and oils and their fractions, of marine mammals	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1507 10	Crude soya-bean oil and its fractions, whether or not degummed, but not chemically modified	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1507 90	Other soya-bean oil than crude oil, whether or not refined, but not chemically modified	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1508 10	Crude ground nut oil and its fractions, whether or not refined but not chemically modified	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
1508 90	Ground nut oil and its fractions, other than crude, whether or not refined but not chemically modified	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1509	Olive oil and its fractions whether or not refined, but not chemically modified	70	0	Minimum duty: LBP 6 000/1
1510 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509.	15	0	
1511 10	Crude palm oil and its fractions, whether or not refined, but not chemically modified	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1511 90	Palm oil and its fractions, other than crude, whether or not refined, but not chemically modified	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1512 11	Crude sunflower-seed or safflower oil and fractions thereof	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1512 19	Sunflower-seed or safflower oil and fractions thereof, other than crude	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1512 21	Crude cotton-seed oil and its fractions, whether or not gossypol has been removed	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1512 29	Cotton-seed oil and its fractions, other than crude	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
1513 11	Crude coconut (copra) oil and its fractions	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1513 19	Coconut (copra) oil and its fractions, other than crude	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1513 21	Crude palm kernel or babassu oil and fractions thereof	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1513 29	Palm kernel or babassu oil and fractions thereof, other than crude	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1514 11	Crude low erucic acid rape or colza oil and its fractions, whether or not refined, but not chemically modified	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1514 19	Low erucic acid rape or colza oil and its fractions, whether or not refined, but not chemically modified, other than crude	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1514 91	Other crude rap, colza or mustard oil and its fractions, whether or not refined, but not chemically modified	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1514 99	Other crude rap, colza or mustard oil and its fractions, whether or not refined, but not chemically modified, other than crude	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
1515 11	Crude linseed oil and its fractions	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1515 19	Linseed oil and its fractions, other than crude	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1515 21	Crude maize oil and its fractions	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1515 29	Maize oil and its fractions, other than crude	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1515 30	Castor oil and its fractions	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1515 40	Tung oil and its fractions	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1515 50	Sesame oil and its fractions	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1515 90 10	Bay oil and jojoba oil and its fractions	free	free	
1515 90 90	Other oils	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
1516 10	Animal fats and oils and their fractions	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
ex 1516 20	Vegetable fats and oils and their fractions, other than hydrogenated castor oil, so called "opal-wax"	15	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1601 00	Sausages and similar products of meat, meat offal or blood; food preparations based on these products	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1602 10	Homogenised preparations of meat, meat offal or blood	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1602 20	Other prepared or preserved meat of liver of any animal	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1602 31 10	Other prepared or preserved meat of liver, of turkeys, in air-tight metal containers	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1602 31 90	Other prepared or preserved meat of liver, of turkeys, other	35	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
1602 32 10	Other prepared or preserved meat of liver, of fowls of the species Gallus domesticus, in air-tight metal containers	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1602 32 90	Other prepared or preserved meat of liver, of fowls of the species Gallus domesticus, other	35	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1602 39 10	Other prepared or preserved meat of liver, other, in air-tight metal containers	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1602 39 90	Other prepared or preserved meat of liver, other, other	35	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1602 41	Other prepared or preserved meat of swine, hams and cuts thereof	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1602 42	Other prepared or preserved meat of swine, shoulders and cuts thereof	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1602 49	Other prepared or preserved meat of swine, others including mixtures	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1602 50	Other prepared or preserved meat of bovine animals	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
1602 90	Other prepared or preserved meat, including preparations of blood of any animal	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
1701	Cane or beet sugar and chemically pure sucrose, in solid form	5	100	
1702 11	Lactose and lactose syrup containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5	100	
1702 19	Lactose and lactose syrup, other	5	100	
1702 20	Maple sugar and maple syrup	5	100	
1702 30	Glucose and glucose syrup, not containing fructose or containing in dry state less than 20% by weight of fructose	5	100	
1702 40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	5	100	
1702 60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5	100	
1702 90 90	Other, including invert sugar , and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	5	100	
1703 10 10	Purified cane molasses	5	100	
1703 10 90	Other cane molasses	free	free	
1703 90 10	Purified molasses, other than cane molasses	5	100	
1703 90 90	Non-purified molasses, other than cane molasses	free	free	
1801 00	Cocoa beans, whole or broken, raw or roasted	free	free	
1802 00	Cocoa shells, husks, skins and other cocoa waste	5	100	
1904 30	Bulgur wheat	10	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2001 10	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	70	30	Minimum duty: LBP: 1 000/Gross kg
2001 90 10	Olives prepared or preserved by vinegar or acetic acid	70	20	Minimum duty: LBP: 6 000/Gross kg

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
ex 2001 90 90	Other vegetables prepared or preserved by vinegar or acetic acid except sweet corn, yams and palm hearts	70	30	Minimum duty: LBP: 1 000/Gross kg
2002 10	Prepared or preserved tomatoes, otherwise than by vinegar or acetic acid, whole or in pieces	70	20	Minimum duty: LBP: 1 500/Gross kg
2002 90 10	Tomato juice, concentrated by evaporation, not containing added sugar, put up in packagings weighing each 100 kg net or more	5	100	
2002 90 90	Other	35	25	
2003 10	Mushrooms of the genus Agaricus, prepared or preserved, otherwise than by vinegar or acetic acid	35	30	
2003 90	Other mushrooms and truffles	35	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
ex 2004 10	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen, except potatoes in the form of flour, meal or flakes	70	43	Minimum duty: LBP: 1 200/Gross kg.
2004 90 10	Mixtures of vegetables. Tomatoes prepared or preserved, otherwise than by vinegar or acetic acid, in whole or in pieces, frozen	70	43	Minimum duty: LBP: 1 500/Gross kg.
ex 2004 90 90	Other, including mixtures, prepared or preserved otherwise than by vinegar or acetic acid, frozen, except sweet corn	35	43	
2005 10	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	5	100	
ex 2005 20	Potatoes, prepared or preserved otherwise than by vinegar or acid oil, not frozen, except potatoes in the form of flour, meal or flakes	70	43	Minimum duty: 1 200/Gross kg
2005 40	Peas, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	35	25	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
2005 51	Beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	35	25	
2005 59	Other beans, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	35	25	
2005 60	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	35	25	
2005 70	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	70	20	Minimum duty: LBP 6 000/Gross kg
2005 90 10	Cucumbers, gherkins, aubergines, turnips, onions, cauliflowers, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	70	20	Minimum duty: LBP 1 000/Gross kg
2005 90 90	Other prepared or preserved vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	35	25	
2006 00	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	30	25	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2007 10	Jams, fruit jellies, marmalades etc, homogenised preparations	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2007 91	Jams, fruit jellies, marmalades etc, of citrus fruit	40	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2007 99 10	Concentrated purées of a kind known as dibs	40	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
2007 99 20	Guavas or mangoes purée, put up in packaging weighing each 3 kg net or more	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2007 99 30	Bananas, strawberries, apricots, puree, in containers of a net content not less than 100 kg	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2007 99 90	Other jams, fruit jellies, marmalades, etc.	40	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
ex 2008 11	Ground-nuts, except peanut butter	30	50	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2008 19	Other nuts and other seeds, including mixtures, otherwise prepared or preserved	30	25	
2008 20	Pineapples, otherwise prepared or preserved	30	25	
2008 30	Citrus fruit, otherwise prepared or preserved	30	25	
2008 40	Pears, otherwise prepared or preserved	30	25	
2008 50	Apricots, otherwise prepared or preserved	30	25	
2008 60	Cherries, otherwise prepared or preserved	30	25	
2008 70	Peaches, including nectarines, otherwise prepared or preserved	30	25	
2008 80	Strawberries, otherwise prepared or preserved	30	25	
2008 92	Mixtures, other than those of subheading 200819, otherwise prepared or preserved	30	25	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
ex 2008 99	Other, otherwise prepared or preserved, except maize other than sweet corn, yams, sweet potatoes etc.	30	30	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 11 10	Frozen orange juice, concentrated by evaporation, not containing added sugar, put up in packagings weighing each 100 kg net or more	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 11 90	Frozen orange juice, other	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 12	Orange juice, not frozen, of a Bix value not exceeding 20	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 19 10	Orange juice, other than frozen, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
200919 90	Orange juice, other than frozen, other	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 21	Grape fruit juice, of a Bix value not exceeding 20	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
2009 29 10	Grape fruit juice, other than of a Bix value not exceeding 20, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 29 90	Grape fruit juice, other	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 31	Juice of any other single citrus fruit, of a Bix value not exceeding 20	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 39 10	Juice of any other single citrus fruit, other than of a Bix value not exceeding 20, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 39 90	Juice of any other single citrus fruit, other	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 41	Pine apple juice, of a Bix value not exceeding 20	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 49 10	Pine apple juice, other than of a Bix value not exceeding 20, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
2009 49 90	Pine apple juice, other	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 50	Tomato juice	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 61	Grape juice, of a Bix value not exceeding 20	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 69 10	Grape juice, other than of a Bix value not exceeding 20, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 69 90	Grape juice, other	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 71	Apple juice, of a Bix value not exceeding 20	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
2009 79 10	Apple juice, other than of a Bix value not exceeding 20, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 79 90	Apple juice, other	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 80 10	Juice of any other single fruit or vegetable, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 80 90	Juice of any other single fruit or vegetable, other	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 90 10	Mixtures of juices, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more	5	100	The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2009 90 90	Mixtures of juices, other	40	30	Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2106 90 30	Mixtures of thymes and other edible products	70	20	Minimum duty: LBP 1000/Gross Kg
2204 10	Sparkling wine	15	25	Excise duty LBP: 200/l
ex 2204 21	Quality wine in containers holding 2 l or less	70	50	Excise duty LBP: 200/l
ex 2204 21	Wine other than quality wine in containers holding 2 l or less	70	20	Excise duty LBP: 200/l
2204 29	Wine in containers holding more than 2 l	70	20	Excise duty LBP: 200/l
2204 30	Other grape must	5	100	Excise duty LBP: 200/l

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
2206 00	Other fermented beverages (for example cider, perry, mead) mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	15	100	Excise duty LBP: 200/l; The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement
2209 00 10	Grape vinegar and apple vinegar	70	20	Minimum duty: LBP: 1000/l
2209 00 90	Other vinegar	5	100	
2301	Flours, meals and pellets of meat, meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	5	100	
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	5	100	
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacturing, brewing or distilling dregs and waste, whether or not in the form of pellets.	5	100	
2304 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	5	100	
2305 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	5	100	
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No 2304 or 2305	5	100	
2307 00	Wine less, argol	5	100	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty (%)	Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement (%)	Specific provisions
2308 00	Vegetable materials and vegetable waste, vegetable residues and by-products whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	5	100	
2309	Preparations of a kind used in animal feeding	5	100	
2401	Unmanufactured tobacco, tobacco refuse	free	free	Excise duty: 48% ad valorem

- (1) Notwithstanding the rules for the implementation of the Lebanese Customs Nomenclature, the wording of the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Protocol, by the coverage of the Lebanese customs code. Where ex codes are indicated, the preferential scheme is to be determined by application of the code and description taken together.
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PROTOCOL 3
ON TRADE BETWEEN LEBANON AND THE COMMUNITY
IN PROCESSED AGRICULTURAL PRODUCTS
REFERRED TO IN ARTICLE 14(3)

ARTICLE 1

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

ARTICLE 2

1. Imports into Lebanon of processed agricultural products originating in the Community shall be subject to the customs duties and charges having equivalent effect as mentioned in Annex 2 of this Protocol.
2. The tariff dismantling schedule applying in accordance to paragraph 1 shall be that referred to in Article 9(1) of this Agreement, unless otherwise specified in Annex 2 of this Protocol.

ARTICLE 3

The reductions of customs duties mentioned in Annexes 1 and 2 shall apply to the basic duties referred to in Article 19 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 Lebanon, the duties applied to the basic products are reduced, or where such reductions are the result of mutual concessions relating to processed agricultural products.
2. As regards the duties applied by the Community, the reductions provided for under paragraph 1 will be calculated on the part of the duty designated as the agricultural component which shall correspond to the agricultural products actually used in the manufacture of the processed agricultural products in question and deduced from the duties applied to these basic agricultural products.
3. 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

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

These arrangements should ensure equal treatment for all interested parties and should be as simple and flexible as possible.

ANNEX 1

**CONCERNING ARRANGEMENTS APPLICABLE TO IMPORTS
INTO THE COMMUNITY OF PROCESSED AGRICULTURAL PRODUCTS
ORIGINATING IN LEBANON**

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording for the description of the products is to be considered as having no more than indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes as they exist at the time of adoption of the current act . Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description together.

LIST 1

CN-Code 2002	Description	Applicable duties %
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	0%
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	0%
0502 90 00	- Other	0%
0503 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	0%
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	- Feathers of a kind used for stuffing, down:	
0505 10 10	-- Raw	0%
0505 10 90	-- Other	0%
0505 90 00	- Other	0%
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	0%
0506 90 00	- Other	0%

CN-Code 2002	Description	Applicable duties %
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	0%
0507 90 00	- Other	0%
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	0%
0509 00	Natural sponges of animal origin:	
0509 00 10	- Raw	0%
0509 00 90	- Other	0%
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	0%
0903 00 00	Maté	0%
1212 20 00	- Seaweeds and other algae	0%
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	0%
1302 13 00	-- Of hops	0%
1302 14 00	-- Of pyrethrum or of the roots of plants containing rotenone	0%
	-- Other	
1302 19 30	--- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	0%

CN-Code 2002	Description	Applicable duties %
1302 19 91	---- Other medicinal	0%
1302 20	- Pectic substances, pectinates and pectates	
1302 20 10	-- Dry	0%
1302 20 90	-- Other	0%
1302 31 00	-- Agar-agar	0%
1302 32	-- Mucilages and thickeners, whether or not modified derived from locusts beans, locust bean seeds or guar seeds:	
1302 32 10	--- Of locust beans or locust bean seeds	0%
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	0%
1401 20 00	- Rattans	0%
1401 90 00	- Other	0%
1402 00 00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	0%
1403 00 00	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.	0%
1404	Vegetable products not elsewhere specified or included:	
1404 10 00	- Raw vegetable materials of a kind used primarily in dyeing or tanning	0%
1404 20 00	- Cotton linters	0%
1404 90 00	- Other	0%
1505	Wool grease and fatty substances derived therefrom (including lanolin) :	
1505 00 10	- Wool grease, crude	0%
1505 00 90	- Other	0%
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0%
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
1515 90 15	Jojoba and oiticica oils; myrtle wax and Japan wax; their fractions	0%

CN-Code 2002	Description	Applicable duties %
1516	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:	
1516 20	- Vegetable fats and oils and their fractions :	
1516 20 10	-- Hydrogenated castor oil, so called "opal-wax"	0%
1517 90 93	--- Edible mixtures or preparations of a kind used as mould release preparation	0%
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading N° 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	- Linoxyn	0%
	- Other:	
1518 00 91	-- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated , sulphurised, blown, polymerised by heat in vaccum or in inert gas or otherwise chemically modified, excluding those of heading N°1516	0%
	-- Other:	
1518 00 95	--- Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions	0%
1518 00 99	--- Other	0%
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	0%
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:	
1521 10 00	Vegetables waxes	0%
1521 90	- Other:	
1521 90 10	-- Spermaceti, whether or not refined or coloured	0%
	-- Beeswax and other insect waxes, whether or not refined or coloured	
1521 90 91	-- Raw	0%
1521 90 99	--- Other	0%
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
1522 00 10	- Degras	0%

CN-Code 2002	Description	Applicable duties %
1702 90	- Other, including invert sugar:	
1702 90 10	-- Chemically pure maltose	0%
1704	Sugar confectionery (including white chocolate), not containing cocoa :	
1704 90	- Other:	
1704 90 10	-- Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	0%
1803	Cocoa paste, whether or not defatted:	
1803 10 00	- Not defatted	0%
1803 20 00	- Wholly or partly defatted	0%
1804 00 00	Cocoa butter, fat and oil	0%
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	0%
1806	Chocolate and other food preparation containing cocoa :	
1806 10	- Cocoa powder, containing added sugar or other sweetening matter :	
1806 10 15	-- Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0%
1901 90 91	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5% milk fat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of heading Nos 0401 to 0404	0%
2001 90 60	-- Palm hearts	0%
2008 11 10	--- Peanut butter	0%
	- Other, including mixtures other than those of subheading 2008 19:	
2008 91 00	-- Palm hearts	0%
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 :	

CN-Code 2002	Description	Applicable duties %
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee : 2101 11 -- Extracts; essences or concentrates : 2101 11 11 --- With a coffee-based dry matter content of 95% or more by weight 2101 11 19 --- Other 2101 12 -- Preparations with a basis of these extracts, essences or concentrate or with a basis of coffee: 2101 12 92 --- Preparations with a basis of these extracts, essences or concentrates of coffee	0%
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 :	0%
2101 20 20	-- Extracts, essences or concentrates : -- Preparations:	0%
2101 20 92	--- With a basis of extracts, essences or concentrates of tea or maté	0%
2101 30	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: -- Roasted chicory and other roasted coffee substitutes :	0%
2101 30 11	--- Roasted chicory -- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	0%
2101 30 91	--- Of roasted chicory	0%
2102	Yeast (active or inactive) ; other single-cell micro-organisms, dead (but not including vaccines of N° 3002) ; prepared baking powders :	
2102 10	- Active yeasts : 2102 10 10 -- Culture yeast -- Bakers' yeasts	0%

CN-Code 2002	Description	Applicable duties %
2102 10 31	--- Dried	0%
2102 10 39	--- Other	0%
2102 10 90	-- Other	0%
2102 20	- Inactive yeasts ; other single-cell micro-organisms, dead : -- Inactive yeasts :	
2102 20 11	--- In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg.	0%
2102 20 19	--- Other	0%
2102 20 90	-- Other	0%
2102 30 00	- Prepared baking powders	0%
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard :	
2103 10 00	- Soya sauce	0%
2103 20 00	- Tomato ketchup and other tomato sauces	0%
2103 30	- Mustard flour and meal and prepared mustard :	
2103 30 10	-- Mustard flour	0%
2103 30 90	-- Prepared mustard	0%
2103 90	-- Other :	
2103 90 10	-- Mango chutney, liquid	0%
2103 90 30	-- Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2% vol containing from 1,5 to 6% by weight of gentian, spices and various ingredients and from 4 to 10% of sugar, in containers holding 0,5 litre or less	0%
2103 90 90	-- Other	0%
2104	Soups and broths and preparations therefor ; homogenised composite food preparations :	

CN-Code 2002	Description	Applicable duties %
2104 10	- Soups and broths and preparation therefor	
2104 10 10	-- Dried	0%
2104 10 90	-- Other	0%
2104 20 00	- Homogenised composite food preparation	0%
2106	Food preparations not elsewhere specified or included:	
2106 10	- Protein concentrates and textured protein substances:	
2106 10 20	-- 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	0%
2106 90	- Other:	
	-- Other	
2106 90 92	--- 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	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:	
2201 10	- Mineral waters and aerated waters:	
	-- Natural mineral waters	
2201 10 11	--- Not carbonated	0%
2201 10 19	--- Other	0%
2201 10 90	-- Other	0%
2201 90 00	- Other	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 N° 2009:	
2202 10 00	- Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	0%
2202 90	- Other:	
2202 90 10	-- Not containing products of heading Nos. 0401 to 0404 or fat obtained from products of heading Nos. 0401 to 0404	0%

CN-Code 2002	Description	Applicable duties %
2203 00	Beer made from malt : - In containers holding 10 litres or less :	
2203 00 01	-- In bottles	0%
2203 00 09	-- Other	0%
2203 00 10	- In containers holding more than 10 litres	0%
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:	
2208 20	- Spirits obtained by distilling grape wine or grape marc: -- In containers holding 2 litres or less:	
2208 20 12	--- Cognac	0%
2208 20 14	--- Armagnac	0%
2208 20 26	--- Grappa	0%
2208 20 27	--- Brandy de Jerez	0%
2208 20 29	--- Other -- In containers holding more than 2 litres:	0%
2208 20 40	--- Raw distillate	0%
2208 20 62	---- Cognac	0%
2208 20 64	---- Armagnac	0%
2208 20 86	---- Grappa	0%
2208 20 87	---- Brandy de Jerez	0%
2208 20 89	---- Other	0%
2208 30	Whiskies: -- Bourbon whiskey, in containers holding:	
2208 30 11	--- 2 litres or less	0%

CN-Code 2002	Description	Applicable duties %
2208 30 19	--- More than 2 litres -- Scotch whisky: --- Malt whisky, in containers holding:	0%
2208 30 32	---- 2 litres or less	0%
2208 30 38	---- More than 2 litres --- Blended whisky, in containers holding:	0%
2208 30 52	---- 2 litres or less	0%
2208 30 58	---- More than 2 litres --- Other, in containers holding:	0%
2208 30 72	---- 2 litres or less	0%
2208 30 78	---- More than 2 litres --- Other in containers holding:	0%
2208 30 82	---- 2 litres or less	0%
2208 30 88	---- More than 2 litres	0%

CN-Code 2002	Description	Applicable duties %
2208 50	Gin and Geneva: -- Gin, in containers holding: --- 2 litres or less	0%
2208 50 19	--- More than 2 litres	0%
	-- Geneva in containers holding: --- 2 litres or less	0%
2208 50 91	--- More than 2 litres	0%
2208 50 99	- Vodka: -- Of an alcoholic strength by volume of 45,4% vol or less in containers holding: --- 2 litres or less	0%
2208 60 11	--- More than 2 litres	0%
2208 60 19	-- Of an alcoholic strength by volume of more than 45,4% vol in containers holding: --- 2 litres or less	0%
2208 60 91	--- More than 2 litres	0%
2208 60 99	- Liqueurs and cordials: -- In containers holding 2 litres or less	0%
2208 70 90	-- In containers holding more than 2 litres	0%
2208 90	- Other: -- Arrack, in containers holding: --- 2 litres or less	0%
2208 90 11	--- More than 2 litres	0%
2208 90 19	-- Plum, pear or cherry spirit (excluding liqueurs), in containers holding: --- 2 litres or less:	0%
2208 90 33	--- More than 2 litres	0%
2208 90 41	---- Ouzo	0%
2208 90 45	----- Calvados	0%
2208 90 48	----- Other	0%
2208 90 52	----- Korn	0%
2208 90 57	----- Other	0%
2208 90 69	----- Other spirituous beverages	0%
2208 90 71	----- Distilled from fruit	0%
2208 90 74	---- Other	0%
2208 90 78	---- Other spirituous beverages	0%

CN-Code 2002	Description	Applicable duties %
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco	0%
2402 20	- Cigarettes containing tobacco :	
2402 20 10	-- Containing cloves	0%
2402 20 90	-- Other	0%
2402 90 00	- Other	0%
2403	Other manufactured tobacco and manufactures tobacco Substitutes: « homogenised » or « reconstituted » tobacco Tobacco extracts and essences:	
2403 10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403 10 10	-- In immediate packings of a net content not exceeding 500 g	0%
2403 10 90	-- Other	0%
2403 91 00	-- « Homogenised » or « reconstituted tobacco »	0%
2403 99	-- Other	
2403 99 10	--- Chewing tobacco and snuff	0%
2403 99 90	--- Other	0%
2905 45 00	-- Glycerol	0%
3301	Essential oils (terpenless 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	- Other:	
3301 90 10	-- Terpenic by products of the deterpenation of essential oils	0%
	-- Extracted oleoresins:	
3301 90 21	--- Of liquorice and hops	0%
3301 90 30	--- Other	0%
3301 90 90	-- Other	0%

CN-Code 2002	Description	Applicable duties %
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 a kind used in the food or drink industries -- Of the type used in the drink industries: -- Of an actual alcoholic strength by volume exceeding 0,5%	
3302 10		0%
3302 10 10	-- Of an actual alcoholic strength by volume exceeding 0,5%	0%
3302 10 21	----- Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch	0%
3501	Casein, caseinates and other casein derivatives; casein glues,	
3501 10	- Casein:	
3501 10 10*	-- For the manufacture of regenerated textiles fibres	0%
3501 10 50*	-- For industrial uses other than the manufacture of foodstuffs or fodder	0%
3501 10 90	- Other	0%
3501 90	-- Other	
3501 90 90	--- Other	0%
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	0%
3823 12 00	-- Oleic acid	0%
3823 13 00	-- Tall oil fatty acids	0%
3823 19	-- Other	
3823 19 10	--- Distilled fatty acids	0%
3823 19 30	--- Fatty acid distillate	0%
3823 19 90	--- Other	0%
3823 70 00	- Industrial fatty alcohols	0%

* Entry under this subheading is subject to conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 71) and subsequent amendments).

LIST 2

CN-Code 2002	Description	Applicable duties %
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: ---- Not exceeding 1,5% ---- Exceeding 1,5% but not exceeding 27% ---- Exceeding 27% --- Other, of a milk fat content, by weight: ---- Not exceeding 3% ---- Exceeding 3% but not exceeding 6% ---- Exceeding 6%	0%
0403 10 51	---- Not exceeding 1,5%	0%
0403 10 53	---- Exceeding 1,5% but not exceeding 27%	0%
0403 10 59	---- Exceeding 27%	0%
0403 10 91	--- Other, of a milk fat content, by weight: ---- Not exceeding 3%	0%
0403 10 93	---- Exceeding 3% but not exceeding 6%	0%
0403 10 99	---- Exceeding 6%	0%
0403 90	- Other: -- Flavoured or containing added fruit, nuts or cocoa: --- In powder, granules or other solid forms, of a milk fat content, by weight: ---- Not exceeding 1,5% ---- Exceeding 1,5% but not exceeding 27% ---- Exceeding 27% --- Other, of a milk fat content, by weight: ---- Not exceeding 3% ---- Exceeding 3% but not exceeding 6% ---- Exceeding 6%	0%
0403 90 71	---- Not exceeding 1,5%	0%
0403 90 73	---- Exceeding 1,5% but not exceeding 27%	0%
0403 90 79	---- Exceeding 27% --- Other, of a milk fat content, by weight: ---- Not exceeding 3%	0%
0403 90 91	---- Exceeding 3% but not exceeding 6%	0%
0403 90 93	---- Exceeding 6%	0%
0403 90 99		0%

CN-Code 2002	Description	Applicable duties %
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%
0405 20 30	-- of a fat content, by weight of 60% or more but not exceeding 75%.	0%
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa, other than products of subheading 1704 90 10	0 %
ex 1806	Chocolate and other food preparations containing cocoa other than products of subheading 1806 10 15	0%
1904 90 10	Other food preparation obtained from cereals	0%
1904 90 80		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	0%
2005 20 10	Potatoes in the form of flour, meal or flakes	0%
2008 99 85	Maize (corn), other than sweet corn	0%
2008 99 91	Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch	0%
2106 10 80		0%
2106 90 20	Food preparations not elsewhere specified or included	0%
2106 90 98		0%

LIST 3

CN CODE 2002	DESCRIPTION	Applicable duties *
0710 40 00	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	0% + E.A.
0711 90 30	Sweet corn provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solution), but unsuitable in that state for immediate consumption	0% + E.A.
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 No 1516:	
1517 10 10	- Margarine, excluding liquid margarine, containing more than 10% but not more than 15% by weight of milk fats	0% + E.A
1517 90 10	- Other, containing more than 10% but not more than 15% by weight of milk fats	
1702 50 00	Chemically pure fructose	0% + E.A.
ex 1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods 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, other than those of CN code 1901 90 91	0% + E.A.
ex 1902	Pasta, excluding stuffed pasta falling within CN codes 1902 20 10 and 1902 20 30; couscous, whether or not prepared	0% + E.A.
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0% + E.A.
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), precooked or otherwise prepared, not elsewhere specified or included, other than products of 19 04 90.	0% + E.A.

* E.A.: agricultural component as referred to in Regulation (EC) No 3448/93.

CN-Code 2002	Description	Applicable duties %
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	
2001 90	- Other	0% + E.A.
2001 90 30	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	
2001 90 40	-- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	
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	0% + E.A.
2004 10 91	--- In the form of flour, meal or flakes	
2004 90	- Other vegetables and mixtures of vegetables	
2004 90 10	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	
2005 80 00	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	0% + EA
2101	Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products	
2101 12 98	Preparations with a basis of coffee	0% + E.A.
2101 20 98	Preparations with a basis of tea or maté	
2101 30 19	Other roasted coffee substitutes	
2101 30 99	--- Other	
2105 00	Ice cream and other edible ice, whether or not containing cocoa	0% + E.A.
2202 90 91	Other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009, containing fat obtained from heading No 0401 to 0404	0% + E.A.
2202 90 95		
2202 90 99		

CN-Code 2002	Description	Applicable duties %
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	EA
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	EA
2208 40	- Rum and taffia	EA
2208 90 91 2208 90 99	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume	EA
2905 43 00	Mannitol	0% + E.A.
2905 44	D-glucitol (sorbitol)	0% + E.A.
3302 10 29	Mixtures of odoriferous substances and mixtures; other preparations based on odoriferous substances	0% + E.A.
ex 3505 10	Dextrins and other modified starches, excluding esterified and etherified starches of CN code 3505 10 50	0% + E.A.
3505 20	Glues based on starches or on dextrins or other modified starches	0% + E.A.
3809 10	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 with a basis of amylaceous substances.	0% + E.A.
3824 60	Sorbitol other than that of subheading 2905 44	0% + E.A.

ANNEX 2

**CONCERNING ARRANGEMENTS APPLICABLE TO IMPORTS
INTO LEBANON OF PROCESSED AGRICULTURAL PRODUCTS
ORIGINATING IN THE COMMUNITY**

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
0403	Buttermilk, curdled milk and cream, yogurt, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:			
ex 0403 10	- Yoghurt: -- Flavoured or containing added fruit, nuts or cocoa	70%	Goes down to 40%	Minimum duty LBP 1000/Semigros kg+excise duty LBP 25/l
ex 0403 90	- Other: -- Flavoured or containing added fruit, nuts or cocoa			
ex 0403 90 90	--- Other	20%	30%	Excise duty LBP 25/l
0405	Butter and other fats and oils derived from milk; dairy spreads:			
0405 20	- Dairy spreads:	5%	100%	
0501 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	5%	100%	
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:			
0502 10	- Pigs', hogs' or boars' bristles and hair and waste thereof	0%	Already at 0%	
0502 90	- Other	0%	Already at 0%	
0503 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	0%	Already at 0%	
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:			

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty	Reduction of the customs duty in A (2)	Specific provisions
0505 10	- Feathers of a kind used for stuffing; down	0%	Already at 0%	
0505 90	- Other	0%	Already at 0%	
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	- Ossein and bones treated with acid	0%	Already at 0%	
0506 90	- Other	0%	Already at 0%	
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	- Ivory; ivory powder and waste	5%	100%	
0507 90	- Other	5%	100%	
0508 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	5%	100%	
0509 00	Natural sponges of animal origin	5%	100%	
0510 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	0%	Already at 0%	
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:			
0710 40	- Sweet corn	35%	Goes down to 20%	
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	- Other vegetables; mixtures of vegetables: --- Sweet corn	5%	One shot reduction by 100% on the fifth year	
0903 00	Maté	5%	100%	

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:			
1212 20	- Seaweeds and other algae	5%	One shot reduction by 100% on the fifth year	
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	-- Of liquorice	5%	100%	
1302 13	-- Of hops	0%	Already at 0%	
1302 14	-- Of pyrethrum or of the roots of plants containing rotenone	5%	100%	
1302 19	-- Other	0%	Already at 0%	
1302 20	- Pectic substances, pectinates and pectates	0%	Already at 0%	
1302 31	-- Agar-agar	5%	100%	
1302 32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or sugar seeds	0%	Already at 0%	
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	- Bamboos	0%	Already at 0%	
1401 20	- Rattans	0%	Already at 0%	
1401 90 10	-- Rafia	0%	Already at 0%	
1401 90 90	--- Other	5%	100%	
1402 00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material:			
1402 00 10	--- Kapok	0%	Already at 0%	
1402 00 90	--- Other	5%	100%	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty	Reduction of the customs duty in A (2)	Specific provisions
1403 00	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	0%	Already at 0%	
1404	Vegetable products not elsewhere specified or included:			
1404 10	- Raw vegetable materials of a kind used primarily in dyeing or tanning:			
1404 10 10	--- Henna leaves or henna in powder forms	5%	100%	
1404 10 90	--- Other	0%	Already at 0%	
1404 20	- Cotton linters	5%	100%	
1404 90	- Other	5%	100%	
1505 00	Wool grease and fatty substances derived therefrom (including lanolin)	0%	Already at 0%	
1506 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	5%	100%	
1516	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:			
ex 1516 20	- Vegetable fats and oils and their fractions: -- Hydrogenated castor oil, so called "opal-wax"	15%	30%	
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:	15%	30%	
1517 90	- Other	15%	30%	
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised 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	--- Epoxidised oils	0%	Already at 0%	
1518 00 90	--- Other:	5%	100%	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty	Reduction of the customs duty in A (2)	Specific provisions
1520 00	Glycerol, crude; glycerol waters and glycerol lyes	0%	Already at 0%	
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:			
1521 10	- Vegetable waxes	5%	100%	
1521 90	- Other	5%	100%	
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	0%	Already at 0%	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:			
1702 50	- Chemically pure fructose	5%	One shot reduction by 100% on the fifth year	
1702 90 10	- Other, including invert sugar: -- Artificial honey, whether or not mixed with natural honey	25%	goes down to 15%	
1704	Sugar confectionery (including white chocolate), not containing cocoa:			
1704 10	- Chewing gum, whether or not sugar-coated:	20%	30%	
1704 90	- Other	20%	30%	
1803	Cocoa paste, whether or not defatted:			
1803 10	- Not defatted	5%	100%	
1803 20	- Wholly or partly defatted	5%	100%	
1804 00	Cocoa butter, fat and oil	0%	Already at 0%	
1805 00	Cocoa powder, not containing added sugar or other sweetening matter	5%	100%	
1806	Chocolate and other food preparations containing cocoa:			
1806 10	- Cocoa powder, containing added sugar or other sweetening matter	20%	30%	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty	Reduction of the customs duty in A (2)	Specific provisions
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:	20%	30%	
1806 31	-- Filled	20%	30%	
1806 32	-- Not filled	20%	30%	
1806 90	- Other	20%	30%	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 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	- Preparations for infant use, put up for retail sale	5%	100%	
1901 20	- Mixes and doughs for the preparation of bakers' wares of heading No 1905	10%	30%	
1901 90	- Other	5%	100%	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:			
	- Uncooked pasta, not stuffed or otherwise prepared:			
1902 11	-- Containing eggs	5%	100%	
1902 19	-- Other:			
1902 19 10	--- Potato doughs in moulded forms	5%	100%	
1902 19 90	--- Other	5%	100%	
1902 20	- Stuffed pasta whether or not cooked or otherwise prepared	5%	100%	
1902 30	- Other pasta	5%	100%	
1902 40	- Couscous	5%	100%	
1903 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	5%	100%	

Lebanese Customs Code	Description (1)	A Currently applied customs duty	B Reduction of the customs duty in A (2)	C Specific provisions
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:	10%	30%	
1904 20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	10%	30%	
1904 90	- Other	10%	30%	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:			
1905 10	- Crispbread	20%	30%	
1905 20	- Gingerbread and the like	20%	30%	
1905 30	- Sweet biscuits, waffles and wafers:			
1905 31	-- Sweet biscuits	20%	30%	
1905 32	-- Waffles and wafers	20%	30%	
1905 40	- Rusks, toasted bread and similar toasted products	20%	30%	
1905 90	- Other:			
1905 90 10	--- Empty cachets of a kind suitable for pharmaceutical use	0%	Already at 0%	
1905 90 90	--- Other	20%	30%	
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:			
2001 90	- Other:			
ex 2001 90 90	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) -- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch -- Palm hearts	70%	30%	Minimum duty LBP 1000/Gross kg

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty	Reduction of the customs duty in A (2)	Specific provisions
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006			
ex 2004 10	- Potatoes: -- Other --- In the form of flour, meal or flakes	70%	Goes down to 40%	Minimum duty LBP 1200/Gross kg
2004 90	- Other vegetables and mixtures of vegetables:			
ex 2004 90 90	-- Sweet corn(<i>Zea mays var. saccharata</i>)	35%	Goes down to 20%	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006			
ex 2005 20	- Potatoes: -- In the form of flour, meal or flakes	70%	Goes down to 40%	Minimum duty LBP 1200/Gross kg
2005 80	- Sweet corn(<i>Zea mays var. saccharata</i>)	35%	Goes down to 20%	
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:			
ex 2008 11	- Nuts, ground-nuts and other seeds, whether or not mixed together: --- Peanut butter	30%	Goes down to 15%	
2008 91	-- Palm hearts	30%	Goes down to 15%	
ex 2008 99	-- Other: ---- Maize (corn), other than sweet corn (<i>Zea mays var. saccharata</i>) ---- Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch	30%	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:			

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty	Reduction of the customs duty in A (2)	Specific provisions
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
2101 11	-- Extracts; essences or concentrates	5%	100%	
2101 12	-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	5%	100%	
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	5%	100%	
2101 30	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	5%	100%	
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:			
2102 10	- Active yeasts	5%	100%	
2102 20	- Inactive yeasts; other single-cell micro-organisms, dead	5%	100%	
2102 30	- Prepared baking powders	5%	100%	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:			
2103 10	- Soya sauce	5%	100%	
2103 20	- Tomato ketchup and other tomato sauces	35%	Goes down to 20%	
2103 30	- Mustard flour and meal and prepared mustard	5%	100%	
2103 90	- Other	5%	100%	
2104	Soups and broths and preparations therefor; homogenised composite food preparations:			
2104 10	- Soups and broths and preparation therefor	5%	100%	
2104 20	- Homogenised composite food preparations	5%	100%	
2105 00	Ice cream and other edible ice, whether or not containing cocoa	40%	Goes down to 20%	
2106	Food preparations not elsewhere specified or included:			
2106 10	- Protein concentrates and textured protein substances	5%	100%	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty	Reduction of the customs duty in A (2)	Specific provisions
2106 90	- Other:			
2106 90 10	--- Non-alcoholic preparations of a kind used in the manufacture of beverages	5%	100%	
2106 90 20	--- Flavoured or coloured syrups	5%	100%	
2106 90 90	-- Other	5%	100%	
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	- Mineral waters and aerated waters:	25%	Goes down to 15%	excise duty LBP 25/l
2201 90	- Other	25%	Goes down to 15%	
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	- Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	20%	30%	excise duty LBP 25/l
2202 90	- Other	20%	30%	excise duty LBP 25/l
2203	Beer made from malt	40%	Goes down to 25%	excise duty LBP 60/l
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:			
2205 10	- In containers holding 2 litres or less	15%	100%	excise duty LBP 200/l
2205 90	- Other	15%	100%	excise duty LBP 200/l
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	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	15%	100%	excise duty LBP 200/l
2207 20	- Ethyl alcohol and other spirits, denatured, of any strength	15%	100%	excise duty LBP 150/l

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty	Reduction of the customs duty in A (2)	Specific provisions
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:			
2208 20	- Spirits obtained by distilling grape wine or grape marc	15%	100%	excise duty LBP 200/l
2208 30	- Whiskies:			
2208 30 10	--- Of an alcoholic strength of 50° or more, put up for retail sale in bottles, flasks or the like, holding not more than 5 litres	15%	100%	excise duty LBP 400/l
2208 30 20	--- Of an alcoholic strength of 60° or more, in containers holding 200 litres or more	15%	100%	excise duty LBP 400/l
2208 30 90	--- Other	15%	100%	excise duty LBP 400/l
2208 40	- Rum and taffia	15%	100%	excise duty LBP 400/l
2208 50	- Gin and Geneva	15%	100%	excise duty LBP 400/l
2208 60	- Vodka	15%	100%	excise duty LBP 400/l
2208 70	- Liqueurs and cordials	15%	100%	excise duty LBP 400/l
2208 90	- Other:			
2208 90 10	--- Ethyl alcohol	15%	100%	excise duty LBP 200/l
2208 90 20	--- Arrack obtained from grapes	70%	30%	excise duty LBP 200/l
2208 90 90	--- Other	15%	100%	excise duty LBP 400/l
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:			
2402 10	- Cigars, cheroots and cigarillos containing tobacco	8%	0%	Excise duty 48%
2402 20	- Cigarettes containing tobacco	90%	0%	Excise duty 48%
2402 90	- Other	90%	0%	Excise duty 48%

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty	Reduction of the customs duty in A (2)	Specific provisions
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:			
2403 10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	8%	0%	Excise duty 48%
2403 91	-- Other "homogenised" or "reconstituted" tobacco	90%	0%	Excise duty 48%
2403 99	-- Other	90%	0%	Excise duty 48%
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	- Other polyhydric alcohols:			
2905 43	-- Mannitol	5%	100%	
2905 44	-- D-glucitol (sorbitol)	5%	100%	
2905 45	-- Glycerol	5%	100%	
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	- Other:			
3301 90 10	--- Residual terpenic by-products obtained from the deterpenation of essential oils	0%	Is already at 0%	
3301 90 20	--- Concentrates of essential oils in fats, in fixed oils, or in waxes and the like, obtained by enfleurage or maceration	5%	100%	
3301 90 30	--- Distilled rose water, distilled orange blossom water	70%	30%	Minimum duty LBP 5000/l
3301 90 90	--- Other	5%	100%	
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	5%	100%	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty	Reduction of the customs duty in A (2)	Specific provisions
3501	Casein, caseinates and other casein derivates; casein glues:			
3501 10	- Casein	0%	Already at 0%	
3501 90	- Other:			
3501 90 10	--- Casein glues	5%	100%	
3501 90 90	--- Other	0%	Is already at 0%	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:			
3505 10	- Dextrins and other modified starches	5%	100%	
3505 20	- Glues	5%	100%	
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	0%	Is already at 0%	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:			
	- Industrial monocarboxylic fatty acids, acid oils from refining:			
3823 11	-- Stearic acid	0%	Is already at 0%	
3823 12	-- Oleic acid	0%	Is already at 0%	
3823 13	-- Tall oil fatty acids	0%	Is already at 0%	
3823 19	-- Other:			
3823 19 10	--- Other fatty acids containing by weight 85% or more of acid	0%	Is already at 0%	
3823 19 20	--- Acid oils from refining, other than olive oil	0%	Is already at 0%	
3823 19 90	--- Other	0%	Is already at 0%	

Lebanese Customs Code	Description (1)	A	B	C
		Currently applied customs duty	Reduction of the customs duty in A (2)	Specific provisions
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; residual products of the chemical or allied industries, not elsewhere specified or included:			
3824 60	- Sorbitol other than that of subheading 2905 44	5%	100%	

- (1) Notwithstanding the rules for the implementation of the Lebanese customs Nomenclature, the wording of the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the Lebanese customs code. Where ex codes are indicated, the preferential scheme is to be determined by application of the code and description taken together.
- (2) The reduction in column B of the customs duty in A shall neither apply to the minimum duty nor to the excise duty in C.
-

PROTOCOL 4
CONCERNING THE DEFINITION OF THE CONCEPT
OF "ORIGINATING PRODUCTS"
AND METHODS OF ADMINISTRATIVE COOPERATION

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TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);

- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Community or Lebanon in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the 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 Lebanon;
- (h) "value of originating materials" means the value of such materials as defined in subparagraph (g) applied mutatis mutandis;
- (i) "added value" shall be taken to be the ex-works price minus the customs value of each of the products incorporated which did not originate in the country in which those products were obtained;
- (j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as "the Harmonised System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;
- (l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) "territories" includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in the Community:

- (a) products wholly obtained in the Community within the meaning of Article 5 of this Protocol;
- (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 6 of this Protocol;

2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Lebanon:

- (a) products wholly obtained in Lebanon within the meaning of Article 5 of this Protocol;
- (b) products obtained in Lebanon incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Lebanon within the meaning of Article 6 of this Protocol.

ARTICLE 3

Bilateral cumulation of origin

1. Materials originating in the Community shall be considered as materials originating in Lebanon when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 7(1) of this Protocol.
2. Materials originating in Lebanon shall be considered as materials originating in the Community when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 7(1) of this Protocol.

ARTICLE 4

Diagonal cumulation of origin

1. Subject to the provisions of paragraphs 2 and 3, materials originating in any of the countries which are signatory to a European-Mediterranean Association Agreement, within the meaning of the Agreements between the Community and Lebanon and these countries shall be considered as originating in the Community or Lebanon when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing.

This paragraph shall not apply to materials originating in Turkey which are mentioned in the list at Annex III to this Protocol.

2. Products which have acquired originating status by virtue of paragraph 1 shall only continue to be considered as products originating in the Community or Lebanon when the value added there exceeds the value of the materials used originating in any one of the other countries referred to in paragraph 1. If this is not so, the products concerned shall be considered as originating in the country referred to in paragraph 1 which accounts for the highest value of originating materials used. In the allocation of origin, no account shall be taken of materials originating in the other countries referred to in paragraph 1 which have undergone sufficient working or processing in the Community or Lebanon.
3. The cumulation provided for in this Article may only be applied where the materials used have acquired the status of originating products by an application of rules of origin identical to the rules in this Protocol. The Community and Lebanon shall provide each other, through the European Commission with details of agreements and their corresponding rules of origin which have been concluded with the other countries referred to in paragraph 1.
4. Once the requirements laid down in paragraph 3 have been fulfilled, and a date for the entry into force of these provisions has been agreed, each party shall fulfill its own notification and information obligations.

ARTICLE 5

Wholly obtained products

1. The following shall be considered as wholly obtained in the Community or Lebanon:
 - (a) mineral products extracted from their soil or from their seabed;
 - (b) vegetable products harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products obtained by hunting or fishing conducted there;
 - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or Lebanon by their vessels;
 - (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
 - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

2. The terms "their vessels" and "their factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered or recorded in an EC Member State or in Lebanon;
- (b) which sail under the flag of an EC Member State or of Lebanon;
- (c) which are owned to an extent of at least 50 per cent by nationals of EC Member States or of Lebanon, 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 EC Member States or of Lebanon 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;
- (d) of which the master and officers are nationals of EC Member States or of Lebanon; and
- (e) of which at least 75 per cent of the crew are nationals of EC Member States or of Lebanon.

ARTICLE 6

Sufficiently worked or processed products

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

The conditions referred to above indicate, for all products covered by this 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. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, the products which are not wholly obtained and listed in Annex II(a) are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II(a) are fulfilled.

The provision of this paragraph shall apply for three years following the entry into force of this Agreement.

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

- (a) their total value does not exceed 10 per cent of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of 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 Harmonised System.

4. Paragraphs 1, 2 and 3 shall apply except as provided in Article 7.

ARTICLE 7

Insufficient working or processing operations

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

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

- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages;
 - (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in the Community or Lebanon;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

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

ARTICLE 8

Unit of qualification

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

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under General Rule 5 of the Harmonised 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 Harmonised System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

ARTICLE 11

Neutral elements

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

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

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 12

Principle of territoriality

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in the Community or Lebanon, except as provided for in Article 4.
2. If originating goods exported from the Community or Lebanon to another country are returned, except insofar as provided for in Article 4 they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the goods returned are the same goods as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

ARTICLE 13

Direct transport

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

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

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a single transport document covering the passage from the exporting country through the country of transit; or

- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

ARTICLE 14

Exhibitions

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

- (a) an exporter has consigned these products from the Community or Lebanon to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community or Lebanon;

- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not 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

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

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Community or Lebanon to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8(2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which this 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 this Agreement.
6. The provisions of this article shall not apply for six years following the entry into force of this Agreement.

7. After the entry into force of the provisions of this Article and notwithstanding paragraph 1, Lebanon may apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to materials used in the manufacture of originating products, subject to the following provisions:

- (a) a 5 per cent rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonised System, or such lower rate as in force in Lebanon;
- (b) a 10 per cent rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonised System, or such lower rate as in force in Lebanon.

Before the end of the transitional period referred to in Article 6 of this Agreement, the provisions of this paragraph will be reviewed.

TITLE V

PROOF OF ORIGIN

ARTICLE 16

General requirements

1. Products originating in the Community shall, on importation into Lebanon and products originating in Lebanon shall, on importation into the Community benefit from this Agreement upon submission of either:

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

- (b) in the cases specified in Article 21(1), a declaration, the text of which appears in Annex V, 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 (hereinafter referred to as the "invoice declaration").
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

ARTICLE 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex IV. 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.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Lebanon if the products concerned can be considered as products originating in the Community, Lebanon or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.
5. The issuing customs authorities 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. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
 - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

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

"NACHTRÄGLICH AUSGESTELLT", "DELIVRE A POSTERIORI",
"RILASCIATO A POSTERIORI", "AFGEGEVEN A POSTERIORI",
"ISSUED RETROSPECTIVELY", "UDSTEDT EFTERFØLGENDE",
"ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ", "EXPEDIDO A POSTERIORI",
"EMITIDO A POSTERIORI", "ANNETTU JÄLKIKÄTEEN",
"UTFÄRDAT I EFTERHAND", "arabic version".

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

ARTICLE 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with one of the following words:

"DUPLIKAT", "DUPLICATA", "DUPLICATO", "DUPLICAAT", "DUPLICATE",
"ΑΝΤΙΓΡΑΦΟ", "DUPLICADO", "SEGUNDA VIA", "KAKSOISKAPPAL", "arabic version".

3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

ARTICLE 20

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

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

ARTICLE 21

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:
 - (a) by an approved exporter within the meaning of Article 22, or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed Euro 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community, Lebanon or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex V, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

ARTICLE 22

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

ARTICLE 23

Validity of proof of origin

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

ARTICLE 24

Submission of proof of origin

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

ARTICLE 25

Importation by instalments

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

ARTICLE 26

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

ARTICLE 27

Supporting documents

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

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

ARTICLE 28

Preservation of proof of origin and supporting documents

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

ARTICLE 29

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

ARTICLE 30

Amounts expressed in Euro

1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in Euro shall be fixed by the exporting country and communicated to the importing countries through the European Commission.
2. When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country. When the products are invoiced in the currency of EC Member State or another country referred to in Article 4, the importing country shall recognise the amount notified by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in Euro as at the first working day in October 1999.
4. The amounts expressed in Euro and their equivalents in the national currencies of EC Member States and Lebanon shall be reviewed by the Association Committee at the request of the Community or Lebanon. When carrying out this review, the Association Committee shall ensure that there will be no decrease in the amounts to be used in national currency and shall furthermore 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 COOPERATION

ARTICLE 31

Mutual assistance

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

ARTICLE 32

Verification of proofs of origin

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

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community, Lebanon or one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

ARTICLE 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the 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 34

Penalties

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

ARTICLE 35

Free zones

1. The Community and Lebanon shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or Lebanon 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 EUR.1 certificate 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 36

Application of the Protocol

1. The term "Community" used in Article 2 does not cover Ceuta and Melilla.

2. Products originating in Lebanon, 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. Lebanon shall grant to imports of products covered by this 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.
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 37.

ARTICLE 37

Special conditions

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

- (i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol; or that
 - (ii) those products are originating in Lebanon or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 7(1).
- (2) products originating in Lebanon:
- (a) products wholly obtained in Lebanon;
 - (b) products obtained in Lebanon, in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol; or that
 - (ii) those products are originating in Ceuta and Melilla or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 7(1).

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

3. The exporter or his authorised representative shall enter "Lebanon" and "Ceuta and Melilla" in Box 2 of movement certificates EUR.1 or on invoice declarations. 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 on invoice declarations.
4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

TITLE VIII

FINAL PROVISIONS

ARTICLE 38

Amendments to the Protocol

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

ARTICLE 39

Implementation of the Protocol

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

ARTICLE 40

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 Lebanon in temporary storage, in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing State, within four months of that date, of a certificate EUR.1 issued retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.

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 Harmonised 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 Harmonised 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 the Community or in Lebanon.

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 0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: Buttermilk, curdled milk and cream, yoghurt, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used are wholly obtained 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 ex 0502	Products of animal origin, not elsewhere specified or included; except for: Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used are wholly obtained 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	
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	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
ex Chapter 9	Coffee, tea, maté and spices; except for: 0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion 0902 Tea, whether or not flavoured ex 0910 Mixtures of spices	Manufacture in which all the materials of Chapter 9 used are wholly obtained Manufacture from materials of any heading Manufacture from materials of any heading 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: ex 1106 Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained 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	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: 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 that of the product 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	
1501	Fats of bovine animals, sheep or goats, other than those of heading 1503 - Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
1502			

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
1504	- Other Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - Solid fractions	Manufacture in which all the materials of Chapter 2 used are wholly obtained Manufacture from materials of any heading, including other materials of heading 1504	
ex 1505	Refined lanolin	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506 Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions: - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other	Manufacture from materials of any heading, except that of the product Manufacture from other materials of headings 1507 to 1515 Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for: Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture from materials of any heading, except that of the product 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	
ex 1701			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Chemically-pure maltose and fructose - Other sugars in solid form, containing added flavouring or colouring matter - Other	Manufacture from materials of any heading, including other materials of heading 1702 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 Manufacture in which all the materials used are originating 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 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter			
1704	Sugar confectionery (including white chocolate), not containing cocoa			
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: - Malt extract - Other	Manufacture from cereals of Chapter 10 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: - Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained		

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3) or	(4)	
1903	- Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <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	Manufacture from materials of any heading, except potato starch of heading 1108	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11		
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained		
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product		
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product		
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	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		
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
ex 2008	- Nuts, not containing added sugar or spirits - 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	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 Manufacture from materials of any heading, except that of the product Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
ex Chapter 21				
2101	Miscellaneous edible preparations; except for: Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture from materials of any heading, except that of the product Manufacture: - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained		
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: - Sauces and preparations therefor; mixed condiments and mixed seasonings - Mustard flour and meal and prepared mustard	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used		
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading		
2106	Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained		
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating		
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the 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) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽³⁾ 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) ⁽⁴⁾ 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	

¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

² For the special conditions relating to "specific processes", see Introductory Note 7.2.

³ For the special conditions relating to "specific processes", see Introductory Note 7.2.

⁴ For the special conditions relating to "specific processes", see Introductory Note 7.2.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(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) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the 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) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the 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) ⁽³⁾ 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: "Mischmetall"	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 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2805	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2811	Aluminium sulphate	Manufacture 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 2833	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 2840	Organic chemicals; except for: Acyclic hydrocarbons for use as power or heating fuels	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 Operations of refining and/or one or more specific process(es) ⁽⁴⁾ or	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			
ex 2901			

¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.² For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.³ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.⁴ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	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 Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal 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 from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50% by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	

¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)			
3002	<p>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:</p> <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 - Other <ul style="list-style-type: none"> -- Human blood -- Animal blood prepared for therapeutic or prophylactic uses -- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins -- Haemoglobin, blood globulins and serum globulins -- 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>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>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>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>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>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>		
3003 and 3004	<p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> - Obtained from amikacin of heading 2941 	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20% of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex 3006	- Other Waste pharmaceuticals specified in note 4(k) to this Chapter	Manufacture: - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20% of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product The origin of the product in its original classification shall be retained	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product Manufacture: - 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 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 (¹)	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

¹ 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.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
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" ⁽¹⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for: Lubricating preparations containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3403		Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other	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 Manufacture from materials of any heading, except: - 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 However, these materials 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 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	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	

¹ A "group" is regarded as any part of the heading separated from the rest by a semicolon.

² For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
ex 3507	<ul style="list-style-type: none"> - Starch ethers and esters - Other <p>Prepared enzymes not elsewhere specified or included</p>	<p>Manufacture from materials of any heading, including other materials of heading 3505</p> <p>Manufacture from materials of any heading, except those of heading 1108</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>
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 37	<p>Photographic or cinematographic goods; except for:</p> <p>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:</p> <ul style="list-style-type: none"> - Instant print film for colour photography, in packs - Other <p>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed</p> <p>Photographic plates, film paper, paperboard and textiles, exposed but not developed</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 from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except those of headings 3701 and 3702</p> <p>Manufacture from materials of any heading, except those of headings 3701 to 3704</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 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>
ex 3801	<p>Miscellaneous chemical products; except for:</p> <ul style="list-style-type: none"> - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes 	<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 50% 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

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
ex 3803	- Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils Refined tall oil	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 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 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	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other	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 Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers 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	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
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	
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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)			
	-- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water-insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing - Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below: - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content - Other	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 ⁽¹⁾ 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 ⁽²⁾ 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 ⁽³⁾ 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)	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 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester	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		
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20% of the ex-works price of the product		
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50% of the 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	

¹ 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.

² 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.

³ 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.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	(4)	
ex 3916 and ex 3917	- Other: -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content -- Other 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 Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾ 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 ⁽²⁾ 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	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 - Sheets of regenerated cellulose, polyamides or polyethylene	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 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	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽³⁾	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
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex Chapter 40	Rubber and articles thereof; except for: Laminated slabs of crepe rubber for shoes	Manufacture from materials of any heading, except that of the product Lamination of sheets of natural rubber		
ex 4001	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		
4005				
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 - Other	Retreading of used tyres 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: Raw skins of sheep or lambs, without wool on	Manufacture from materials of any heading, except that of the product Removal of wool from sheep or lamb skins, with wool on		
ex 4102				

¹ 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.

² 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.

³ 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%.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
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	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 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	Furskins and artificial fur; manufactures thereof; except for: Tanned or dressed furskins, assembled:	Manufacture from materials of any heading, except that of the product	
ex 4302	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	- Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for: Wood roughly squared	Manufacture from materials of any heading, except that of the product	
ex 4403		Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407		Planing, sanding or end-jointing	
ex 4408	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	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: - Sanded or end-jointed - Beadings and mouldings	Sanding or end-jointing Beadings or mouldings	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beadings or mouldings	
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 - Builders' joinery and carpentry of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
ex 4418	- Beadings and mouldings	Beadings or mouldings	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
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 4503	Cork and articles of cork; except for: Articles of natural cork	Manufacture from materials of any heading, except that of the product 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: Paper and paperboard, ruled, lined or squared only 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 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 Toilet paper Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres Letter pads Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from materials of any heading, except that of the product	
ex 4811		Manufacture from paper-making materials of Chapter 47	
4816		Manufacture from paper-making materials of Chapter 47	
4817		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		Manufacture from paper-making materials of Chapter 47	
ex 4819		Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4820		Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4823		Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings Calendars of any kind, printed, including calendar blocks: - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other	Manufacture from materials of any heading, except that of the product	
4909		Manufacture from materials of any heading, except those of headings 4909 and 4911	
4910		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 those of headings 4909 and 4911	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product Carding or combing of silk waste
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽¹⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
5007	Woven fabrics of silk or of silk waste: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽²⁾ Manufacture from ⁽³⁾ : - 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, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽⁴⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽⁵⁾ Manufacture from ⁽⁶⁾ :

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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

⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(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, decatising, 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 52 5204 to 5207	Cotton; except for: Yarn and thread of cotton	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from (1):</p> <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 	
5208 to 5212	Woven fabrics of cotton: - Incorporating rubber thread - Other	<p>Manufacture from single yarn (2)</p> <p>Manufacture from (3):</p> <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, decatising, 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	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from (1): <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
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn (2) Manufacture from (3): <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 Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (4): <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
5407 and 5408	Woven fabrics of man-made filament yarn: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn (5) Manufacture from (6): <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

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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

⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5501 to 5507 5508 to 5511	Man-made staple fibres Yarn and sewing thread of man-made staple fibres	Manufacture from chemical materials or textile pulp Manufacture from ⁽¹⁾ : - 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 ⁽²⁾ Manufacture from ⁽³⁾ : - 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, decatising, 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 5602	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	Manufacture from ⁽⁴⁾ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials Manufacture from ⁽⁵⁾ : - natural fibres, or - chemical materials or textile pulp However:	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
5604	<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> <ul style="list-style-type: none"> - Rubber thread and cord, textile covered - Other 	<ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from ⁽²⁾:</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from ⁽³⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from ⁽⁴⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal		
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn		
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> - Of needleloom felt 	<p>Manufacture from ⁽⁵⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p>	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)			
	<ul style="list-style-type: none"> - Of other felt - Other 	<ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product Jute fabric may be used as a backing Manufacture from ¹⁾: <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from ²⁾: <ul style="list-style-type: none"> - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing 		
ex Chapter 58	<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 	<ul style="list-style-type: none"> Manufacture from single yarn ³⁾ Manufacture from ⁴⁾: <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>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that 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			
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 		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3) or	(4)	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn		
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90 % by weight of textile materials - Other	Manufacture from yarn		
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from chemical materials or textile pulp Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product		
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (¹)		
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn Manufacture from (²): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product		
5906	Rubberised textile fabrics, other than those of heading 5902: - Knitted or crocheted fabrics	Manufacture from (³): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
5907	<ul style="list-style-type: none"> - 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 chemical materials</p> <p>Manufacture from yarn Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, 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 - 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>Manufacture from yarn or waste fabrics or rags of heading 6310</p> <p>Manufacture from (¹):</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: <ul style="list-style-type: none"> -- yarn of polytetrafluoroethylene (²), -- 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 (³), -- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (⁴), -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp 		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

² The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

³ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁴ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
	- Other	Manufacture from ⁽¹⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽²⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	Manufacture from yarn ⁽³⁾⁽⁴⁾ Manufacture from ⁽⁵⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽⁶⁾⁽⁷⁾ Manufacture from yarn ⁽⁸⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽⁹⁾	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211		Manufacture from yarn ⁽¹⁰⁾ 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 ⁽¹¹⁾	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester		
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered	Manufacture from unbleached single yarn ⁽¹²⁾⁽¹³⁾ 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 ⁽¹⁴⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ See Introductory Note 6.

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

⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷ See Introductory Note 6.

⁸ See Introductory Note 6.

⁹ See Introductory Note 6.

¹⁰ See Introductory Note 6.

¹¹ See Introductory Note 6.

¹² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹³ See Introductory Note 6.

¹⁴ See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)			
6217	<p>- Other</p> <p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> - Embroidered - Fire-resistant equipment of fabric covered with foil of aluminised polyester - Interlinings for collars and cuffs, cut out - Other 	<p>Manufacture from unbleached single yarn ⁽¹⁾⁽²⁾ or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5% of the ex-works price of the product</p> <p>Manufacture from yarn ⁽³⁾ 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 ⁽⁴⁾ Manufacture from yarn ⁽⁵⁾ 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 ⁽⁶⁾ 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 from yarn ⁽⁷⁾</p>		
ex Chapter 63	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> - Of felt, of nonwovens - Other: 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽⁸⁾: - natural fibres, or - chemical materials or textile pulp</p>		
6301 to 6304				

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² See Introductory Note 6.

³ See Introductory Note 6.

⁴ See Introductory Note 6.

⁵ See Introductory Note 6.

⁶ See Introductory Note 6.

⁷ See Introductory Note 6.

⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
6305	-- Embroidered -- Other Sacks and bags, of a kind used for the packing of goods	Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾ or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product Manufacture from unbleached single yarn ⁽³⁾ ⁽⁴⁾ Manufacture from ⁽⁵⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens - Other	Manufacture from ⁽⁶⁾ ⁽⁷⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁸⁾ ⁽⁹⁾		
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set		
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product		
ex Chapter 65	Headgear and parts thereof; except for: Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from materials of any heading, except that of the product Manufacture from yarn or textile fibres ⁽¹⁰⁾		

¹ See Introductory Note 6.² 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 6.³ See Introductory Note 6.⁴ 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 6.⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.⁷ See Introductory Note 6.⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.⁹ See Introductory Note 6.¹⁰ See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
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 ⁽¹⁾	
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	
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: Articles of slate or of agglomerated slate	Manufacture from materials of any heading, except that of the product	
ex 6803	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from worked slate	
ex 6812	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from materials of any heading	
ex 6814		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 ⁽²⁾ - 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	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product	

¹ See Introductory Note 6.² SEMII – Semiconductor Equipment and Materials Institute Incorporated.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50% of the ex-works price of the product Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex 7019	Articles (other than yarn) of glass fibres		
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals: - Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111 7116	- Semi-manufactured or in powder form Metals clad with precious metals, semi-manufactured Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from metals clad with precious metals, unwrought Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel Wire of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223		Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel Wire of other alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7229		Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for: Sheet piling	Manufacture from materials of any heading, except that of the product	
ex 7301		Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
7404	- Refined copper - Copper alloys and refined copper containing other elements Copper waste and scrap	Manufacture from materials of any heading, except that of the product Manufacture from refined copper, unwrought, or waste and scrap of copper 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		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7801	Unwrought lead: - Refined lead - Other	Manufacture from "bullion" or "work" lead Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof: - Other base metals, wrought; articles thereof - Other	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 Manufacture from materials of any heading, except that of the product
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: 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 that of the product
8206	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 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	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
8208	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, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8211		Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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: Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product 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 8302		
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product ¹⁾
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
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
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

¹⁾ This rule shall apply until 31.12.2005.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
ex 8413	Rotary positive displacement pumps	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	
ex 8414	Industrial fans, blowers and the like	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - 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	
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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
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	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	(4)	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, - the value of all the 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		
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
8482	Ball or roller bearings	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included 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:	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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the 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	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the 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
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the 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: - 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	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: - Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)			
8525	- Other Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - 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 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 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	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the 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-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the 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	
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the 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	
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: - Suitable for use solely or principally with video recording or reproducing apparatus - 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 - 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	
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the 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	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies: - Monolithic integrated circuits	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10% of the ex-works price of the product or The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for: Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8608		Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product 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
8709	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8710	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8711			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
(1)	(2)			
	-- Not exceeding 50 cm ³	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the 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 20% of the ex-works price of the product	
	-- Exceeding 50 cm ³	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the 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	
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the 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 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
8715	Baby carriages and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8805	Aircraft launching gear; 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	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or micropresentation	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	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
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 - Other	Manufacture from materials of any heading, including other materials of heading 9018 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 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	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
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 thereof: - Parts and accessories - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - 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
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
9105	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the 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	
9109	Clock movements, complete and assembled	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the 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: - 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
9113	Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - 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		
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: - the value of the cloth does not exceed 25% of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for: Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture from materials of any heading, except that of the product	
9503		Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for: Articles of animal, vegetable or mineral carving materials Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops Travel sets for personal toilet, sewing or shoe or clothes cleaning 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 Manufacture from "worked" carving materials of the same heading as the product	
ex 9601 and ex 9602		Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9603			
9605		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		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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylus; 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 IIa

**LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT
ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCTS
MANUFACTURED REFERRED TO IN ARTICLE 6(2)
CAN OBTAIN ORIGINATING STATUS**

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
ex 0904, ex 0905, ex 0906, ex 0907, ex 0908, ex 0909 and ex 0910	Mixed spices	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
ex 1512	Sunflower-seed oil	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 1904	Prepared foods obtained by the swelling or roasting of maize	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex 2005	Vegetables and mixtures of vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006, other than homogenised vegetables, potatoes, beans, asparagus and olives;	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2008	roasted ground-nuts, hazelnuts, pistachios, cashew, and other nuts including mixtures	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
3924	Tableware, kitchenware, other household articles and toilet articles, of plastic	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
7214	Bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot drawn or hot-extruded, but including those twisted after rolling	Manufacture from semi-finished products of iron and non-alloy steel of heading 7207

HS heading No. (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
ex 8504	Ballast for discharge lamps or tubes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 8506	Primary cells and primary batteries other than manganese dioxide, mercuric oxide, silver oxide, lithium and air-zinc	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 8507	Lead-acid electric accumulators, including separators therefor, whether or not rectangular (including square),	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9032	automatic regulating or controlling instruments and apparatus, other than Thermostats and Manostats; stabiliser	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product

ANNEX III

**LIST OF PRODUCTS ORIGINATING IN TURKEY
TO WHICH THE PROVISIONS OF ARTICLE 4 DO NOT APPLY,
LISTED IN THE ORDER OF HS CHAPTERS AND HEADINGS**

Chapter 1

Chapter 2

Chapter 3

0401 to 0402

ex 0403 – Buttermilk, curdled milk and cream, yoghurt, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa

0404 to 0410

0504

0511

Chapter 6

0701 to 0709

ex 0710 – Vegetables (uncooked or cooked by steaming or boiling in water), frozen

ex 0711 – Vegetables, except sweet corn of heading 0711 90 30, 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

0712 to 0714

Chapter 8

ex Chapter 9 – Coffee, tea, and spices, excluding maté of heading 0903

Chapter 10

Chapter 11

Chapter 12

ex 1302 – Pectin

1501 to 1514

ex 1515 – Other fixed vegetable fats and oils (excluding jojoba oil and its fractions) and their fractions, whether or not refined, but not chemically modified

ex 1516 – 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, excluding hydrogenated castor oil known as "opal-wax"

ex 1517 and

ex 1518 – Margarines, imitation lard and other prepared edible fats

ex 1522 – Residues resulting from the treatment of fatty substances or animal or vegetable waxes, excluding degras

Chapter 16

1701

ex 1702 – Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel excluding that of headings 1702 11 00, 1702 30 51, 1702 30 59, 1702 50 00 and 1702 90 10

1703

1801 and 1802

ex 1902 – Pasta, stuffed, containing more than 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates, sausages and the like or meat and meat offal of any kind, including fats of all kinds

ex 2001 – Cucumbers and gherkins, onions, mango chutney, fruit of the genus Capsicum other than sweet peppers or pimentos, mushrooms and olives, prepared or preserved by vinegar or acetic acid

2002 and 2003

ex 2004 – Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006, excluding potatoes in the form of flour or meal and flakes of sweet corn

ex 2005 – Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006, excluding potato and sweet corn products

2006 and 2007

ex 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, excluding peanut butter, palm hearts, maize, yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, vine leaves, hop shoots and other similar edible parts of plants

2009

ex 2106 - Flavoured and coloured sugars, syrups and molasses

2204

2206

ex 2207 – Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher obtained from agricultural produce listed here

ex 2208 – Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol obtained from agricultural produce listed here.

2209

Chapter 23

2401

4501

5301 and 5302

ANNEX IV

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 Member States of the Community and of Lebanon 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 (Insert appropriate countries, groups of countries or territories)	
6. Transport details (Optional)		4. Country, group of countries or territory in which the products are considered as originating 5. Country, group of countries or territory of destination 7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages¹; 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 ² Form No Of Customs office Issuing country or territory 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)	

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

² Complete only where the regulations of the exporting country or territory require.

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

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

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

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents (¹):

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

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

ANNEX V**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.

English version

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

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera No ...⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...⁽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⁾

-
- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 37 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

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 ... Ursprungswaren sind⁽²⁾

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⁾.

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⁾

-
- ⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- ⁽²⁾ Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 37 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

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⁾

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira nº ...⁽¹⁾) declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²⁾

Finnish version

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

-
- ⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- ⁽²⁾ Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 37 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

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

....

..... ⁽³⁾

(Place and date)

..... ⁽⁴⁾

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

-
- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 37 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) See Article 21(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX VI**JOINT DECLARATIONS**

**JOINT DECLARATION
ON THE TRANSITIONAL PERIOD CONCERNING
THE ISSUING OR MAKING OUT OF DOCUMENTS
RELATING TO THE PROOF OF ORIGIN**

1. During twelve months following the entry into force of this Agreement, the competent customs authorities of the Community and of Lebanon shall accept as valid proof of origin within the meaning of Protocol 4, movement certificates EUR.1 and EUR.2 forms, issued within the context of the Cooperation Agreement signed on 3 May 1977.

2. Requests for subsequent verification of documents referred to above shall be accepted by the competent customs authorities of the Community and of Lebanon for a period of two years after the issuing and making out of the proof of origin concerned. These verifications shall be carried out in accordance with Title VI of Protocol 4 to this Agreement.

**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 Lebanon as originating in the Community within the meaning of this Agreement.
2. Protocol 4 shall apply mutatis mutandis for the purpose of defining the originating status of the abovementioned products.

**JOINT DECLARATION
CONCERNING THE REPUBLIC OF SAN MARINO**

1. Products originating in the Republic of San Marino shall be accepted by Lebanon as originating in the Community within the meaning of this Agreement.

 2. Protocol 4 shall apply mutatis mutandis for the purpose of defining the originating status of the abovementioned products.
-

PROTOCOL 5
ON MUTUAL ADMINISTRATIVE ASSISTANCE
IN CUSTOMS MATTERS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) "customs legislation" shall mean any legal or regulatory provisions adopted by the Community or Lebanon 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 authorised 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 the other 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 the other 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 authorised officials of a Contracting Party may, with the agreement of the other Contracting Party 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 authorised officials of a Contracting Party may, with the agreement of the other Contracting Party 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 computerised 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 Lebanon 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 therefor 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 it 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 it. 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 authorised to appear, within the limitations of the authorisation 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 Lebanon 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 Lebanon; and
 - 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 Lebanon 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 (ad hoc Committee) set up by the Association Council under Article 12 of the Association Agreement.
-