



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 19.10.2007
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CORRIGENDUM

Ce document annule et remplace le COM(2007) 612 final du 17.10.2007
2007/0215(AVC).

Mauvais positionnement de l'acronyme qui doit se trouver en tête du 2^{ème} acte.
Concerne les versions FR-EN et DE.

Proposal for a

COUNCIL DECISION

on the signing and provisional application of a Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Croatia, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union

Proposal for a

COUNCIL AND COMMISSION DECISION

on the conclusion of the Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Croatia, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union

(presented by the Commission)

EXPLANATORY MEMORANDUM

On 23 October 2006 the Council authorised the Commission to open negotiations, on behalf of the Community and its Member States, with the Republic of Croatia in order to conclude a Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Croatia, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union.

These negotiations started on 14 December 2006, following prior technical consultations with Croatia on the issue. Further negotiating rounds took place on 14 February 2007 and 17 April 2007. The Protocol was initialled by the Commission and the Government of the Republic of Croatia on 19 July 2007. The text of the initialled protocol is attached.

The attached proposals are for (1) a Council decision on the signature and provisional application of the protocol and (2) a Council and Commission decision on the conclusion of the protocol.

The Commission proposes that the Council:

- decides on the signature and provisional application of the Protocol on behalf of the European Community;
- concludes the protocol on behalf of the European Community and its Member States and gives its approval for conclusion by the European Atomic Energy Community.

Proposal for a

COUNCIL DECISION

on the signing and provisional application of a Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Croatia, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 310 in conjunction with the second sentence of Article 300 (2), first subparagraph thereof,

Having regard to the Act annexed to the Treaty of Accession and in particular Article 6 (2) thereof,

Having regard to the proposal from the Commission¹,

Whereas:

- (1) On 23 October 2006 the Council authorised the Commission to open negotiations, on behalf of the Community and its Member States, with the Republic of Croatia in order to conclude a Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Croatia, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union,
- (2) These negotiations have been successfully completed and subject to its possible conclusion at a later date, the Protocol should be signed on behalf of the European Community,
- (3) The Protocol should be applied on a provisional basis with effect from 1 August 2007,

HAS DECIDED AS FOLLOWS:

Article 1

The President of the Council is hereby authorised to designate the person(s) empowered to sign, on behalf of the European Community, the Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and

¹ OJ C [...], [...], p.[...].

the Republic of Croatia, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union, subject to a possible conclusion at a later stage.

Article 2

Pending its entry into force, the Protocol shall be applied on a provisional basis from 1 August 2007.

The text of the Protocol is attached to this Decision.

Done at Brussels,

*For the Council
The President*

Proposal for a

COUNCIL AND COMMISSION DECISION

on the conclusion of the Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Croatia, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union

THE COUNCIL OF THE EUROPEAN UNION,

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular Article 310 in conjunction with the second sentence of Article 300(2), first subparagraph, and the second subparagraph of Article 300(3) thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular the second paragraph of Article 101 thereof,

Having regard to the Act of Accession annexed to the Treaty of Accession and in particular Article 6(2) thereof,

Having regard to the proposal from the Commission,²

Having regard to the assent of the European Parliament³,

Having regard to the Council's approval pursuant to Article 101 of the Treaty establishing the European Atomic Energy Community,

Whereas:

- (1) The Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Croatia, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union, has been signed on behalf of the European Community on ... in accordance with Council decision no.....
- (2) The Protocol should be concluded.

² OJ C [...], [...], p.[...].

³ OJ C [...], [...], p.[...].

HAVE DECIDED AS FOLLOWS:

Article 1

The Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Croatia, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union is hereby approved on behalf of the European Community, the European Atomic Energy Community and the Member States.

The text of the Protocol is annexed to this Decision.

Article 2

The President of the Council shall, on behalf of the European Community and its Member States, deposit the instruments of approval provided for in Article 12 of the Protocol. The President of the Commission shall simultaneously deposit these instruments on behalf of the European Atomic Energy Community.

Done at Brussels,

For the Commission
The President

For the Council
The President

PROTOCOL

to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Croatia, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union

THE KINGDOM OF BELGIUM,
THE REPUBLIC OF BULGARIA,
THE CZECH REPUBLIC,
THE KINGDOM OF DENMARK,
THE FEDERAL REPUBLIC OF GERMANY,
THE REPUBLIC OF ESTONIA,
IRELAND,
THE HELLENIC REPUBLIC,
THE KINGDOM OF SPAIN,
THE FRENCH REPUBLIC,
THE ITALIAN REPUBLIC,
THE REPUBLIC OF CYPRUS,
THE REPUBLIC OF LATVIA,
THE REPUBLIC OF LITHUANIA,
THE GRAND DUCHY OF LUXEMBOURG,
THE REPUBLIC OF HUNGARY,
THE REPUBLIC OF MALTA,
THE KINGDOM OF THE NETHERLANDS,
THE REPUBLIC OF AUSTRIA,
THE REPUBLIC OF POLAND,
THE PORTUGUESE REPUBLIC,
ROMANIA,
THE REPUBLIC OF SLOVENIA,

THE SLOVAK REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND,

hereinafter referred to as the 'Member States' represented by the
Council of the European Union, and

THE EUROPEAN COMMUNITY, THE EUROPEAN ATOMIC
ENERGY COMMUNITY,

hereinafter referred to as 'the Communities' represented by the Council
of the European Union and the European Commission,

of the one part, and

THE REPUBLIC OF CROATIA,

of the other part,

Having regard to the accession of the Republic of Bulgaria and Romania (hereinafter
referred to as 'the new Member States') to the European Union and thereby to the
Community on 1 January 2007,

Whereas:

- (1) The Stabilisation and Association Agreement between the European
Communities and their Member States, of the one part, and the Republic of
Croatia, of the other part, (hereinafter referred to as 'the SAA') was signed in
Luxemburg on 29 October 2001 and entered into force on 1 February 2005;
- (2) The Treaty concerning the accession of the Republic of Bulgaria and Romania
to the European Union (hereinafter referred to as 'the Treaty of Accession')
was signed in Luxembourg on 25 April 2005;
- (3) The Republic of Bulgaria and Romania acceded to the European Union on
1 January 2007;
- (4) Pursuant to Article 6(2) of the Act of Accession annexed to the Treaty of
Accession the accession of the new Member States to the SAA shall be agreed
by the conclusion of a protocol to the SAA;
- (5) Consultations pursuant to Article 36(3) of the SAA have taken place so as to
ensure that account is taken of the mutual interests of the Community and
Croatia stated in this Agreement;

HAVE AGREED AS FOLLOWS:

SECTION I

CONTRACTING PARTIES

Article 1

The Republic of Bulgaria and Romania shall be Parties to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Croatia, of the other part, signed in Luxemburg on 29 October 2001 and shall respectively adopt and take note, in the same manner as the other Member States of the Community, of the texts of the Agreement, as well as of the Joint Declarations, and the Unilateral Declarations annexed to the Final Act signed on the same date.

ADJUSTMENTS TO THE TEXT OF THE SAA INCLUDING ITS ANNEXES AND PROTOCOLS

SECTION II

AGRICULTURAL PRODUCTS

Article 2

Agricultural Products sensu stricto

1. Annex IV(a) and Annex IV(c) to the SAA shall be replaced by the text of Annex I to this Protocol.
2. Annex IV(b) and Annex IV(d) to the SAA shall be replaced by the text of Annex II to this Protocol.
3. Annex IV(e) to the SAA shall be replaced by the text of Annex III to this Protocol.
4. Annex IV(f) to the SAA shall be replaced by the text of Annex IV to this Protocol.
5. Annex IV(g) to the SAA shall be replaced by the text of Annex V to this Protocol.

Article 3

Fisheries products

1. Annex V(a) to the SAA shall be replaced by the text of Annex VI to this Protocol.
2. Annex V(b) to the SAA shall be replaced by the text of Annex VII to this Protocol.

Article 4

Processed agricultural products

Annex I and Annex II to Protocol 3 to the SAA shall be replaced by the text of Annex VIII to this Protocol.

Article 5

Wine Agreement

Annex I (Agreement between the European Community and the Republic of Croatia on reciprocal preferential trade concessions for certain wines, referred to in Article 27 (4) of the SAA) to the Additional Protocol adjusting the trade aspects of the SAA, to take account of the outcome of the negotiations between the parties on reciprocal preferential concessions for certain wines, the reciprocal recognition, protection and control of wine names and the reciprocal recognition, protection and control of designations for spirits and aromatised drinks, shall be replaced by the text of Annex IX to this Protocol.

SECTION III

RULES OF ORIGIN

Article 6

Protocol 4 to the SAA shall be replaced by the text of Annex X to this Protocol.

TRANSITIONAL PROVISIONS

SECTION IV

Article 7

WTO

The Republic of Croatia undertakes that it shall not make any claim, request or referral nor modify or withdraw any concession pursuant to GATT 1994 Articles XXIV.6 and XXVIII in relation to this enlargement of the Community.

Article 8

Proof of origin and administrative cooperation

1. Proofs of origin properly issued by either the Republic of Croatia or a new Member State in the framework of preferential agreements or autonomous arrangements applied between them shall be accepted in the respective countries, provided that:

- (a) the acquisition of such origin confers preferential tariff treatment on the basis of the preferential tariff measures contained in the SAA;
- (b) the proof of origin and the transport documents were issued no later than the day before the date of accession;
- (c) the proof of origin is submitted to the customs authorities within the period of four months from the date of accession.

Where goods were declared for importation in either the Republic of Croatia or a new Member State, prior to the date of accession, under preferential agreements or autonomous arrangements applied between the Republic of Croatia and that new Member State at that time, proof of origin issued retrospectively under those agreements or arrangements may also be accepted provided that it is submitted to the customs authorities within the period of four months from the date of accession.

2. The Republic of Croatia and the new Member States are authorised to retain the authorisations with which the status of “approved exporters” has been granted in the framework of preferential agreements or autonomous arrangements applied between them, provided that:

- (a) such a provision is also provided for in the agreement concluded prior to the date of accession between the Republic of Croatia and the Community; and
- (b) the approved exporters apply the rules of origin in force under that agreement.

These authorisations shall be replaced, no later than one year after the date of accession, by new authorisations issued under the conditions of the SAA.

3. Requests for subsequent verification of proof of origin issued under the preferential agreements or autonomous arrangements referred to in paragraphs 1 and 2 above shall be accepted by the competent customs authorities of either the Republic of Croatia or the Member States for a period of three years after the issue of the proof of origin concerned and may be made by those authorities for a period of three years after acceptance of the proof of origin submitted to those authorities in support of an import declaration.

Article 9

Goods in transit

1. The provisions of the SAA may be applied to goods exported from either the Republic of Croatia to one of the new Member States or from one of the new Member States to the Republic of Croatia, which comply with the provisions of Protocol 4 to the SAA and that on the date of accession are either *en route* or in temporary storage, in a customs warehouse or in a free zone in the Republic of Croatia or in that new Member State.

2. Preferential treatment may be granted in such cases, subject to the submission to the customs authorities of the importing country, within four months from the date of accession, of a proof of origin issued retrospectively by the customs authorities of the exporting country.

Article 10

Quotas in 2007

For the year 2007, the volumes of the new tariff quotas and the increases of the volumes of existing tariff quotas shall be calculated as a pro rata of the basic volumes, taking into account the part of the period elapsed before 1 August 2007.

GENERAL AND FINAL PROVISIONS

SECTION V

Article 11

This Protocol and the annexes thereto shall form an integral part of the SAA.

Article 12

1. This Protocol shall be approved by the Community, through the Council of the European Union on behalf of the Member States, and by the Republic of Croatia in accordance with their own procedures.

2. The Parties shall notify each other of the completion of the corresponding procedures referred to in the preceding paragraph. The instruments of approval shall be deposited with the General Secretariat of the Council of the European Union.

Article 13

1. This Protocol shall enter into force on the first day of the first month following the date of the deposit of the last instrument of approval.
2. If not all the instruments of approval of this Protocol have been deposited before 1 August 2007, this Protocol shall apply provisionally with effect from 1 August 2007.

Article 14

This Protocol is drawn up in duplicate in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Irish, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovene, Spanish, Swedish, and Croatian languages, each of these texts being equally authentic.

Article 15

The text of the SAA, including the Annexes and Protocols which form an integral part thereof, and the Final Act together with the declarations annexed thereto shall be drawn up in Bulgarian and Romanian languages, and these texts shall be authentic in the same way as the original texts. The Stabilisation and Association Council shall approve these texts.

ANNEX I

'Annex IV(a) and IV (c)

Croatian tariff concessions for agricultural products

(Duty-free for unlimited quantities)

(referred to in Article 27(3)(a)(i) and 27(3)(b)(i))

| Croatian tariff code ⁽¹⁾ |
|-------------------------------------|
| 0105 19 20 |
| 0105 19 90 |
| 0106 90 00 10 |
| 0205 00 |
| 0206 |
| 0208 |
| 0407 00 30 |
| 0407 00 90 |
| 0410 00 00 |
| 0504 00 00 |
| 0604 |
| 0714 |
| 0801 |
| 0802 |
| 0803 00 |
| 0804 10 00 |
| 0804 30 00 |
| 0805 40 00 |
| 0805 50 |
| 0805 90 00 |
| 0806 20 |
| 0807 20 00 |
| 0811 |
| 0812 |
| 0813 |
| 0814 00 00 |
| 0901 11 00 |
| 0901 12 00 |
| 0902 |
| 0904 |
| 0905 00 00 |
| 0906 |
| 0907 00 00 |
| 0908 |
| 0909 |
| 0910 |
| 1001 10 00 |
| 1002 00 00 10 |
| 1003 00 10 |
| 1004 00 00 10 |
| 1005 10 |

| Croatian tariff code ⁽¹⁾ |
|-------------------------------------|
| 1006 |
| 1007 00 |
| 1008 |
| 1106 |
| 1108 |
| 1109 00 00 |
| 1209 |
| 1210 |
| 1211 |
| 1212 99 30 |
| 1212 99 41 |
| 1212 99 49 |
| 1212 99 70 |
| 1213 00 00 |
| 1214 |
| 1301 |
| 1302 |
| 1501 00 11 |
| 1501 00 19 10 |
| 1501 00 90 |
| 1502 00 |
| 1503 00 |
| 1504 |
| 1516 10 |
| 1603 00 |
| 1702 11 00 |
| 1702 19 00 |
| 1702 60 |
| 1703 10 00 |
| 2003 10 |
| 2003 20 00 |
| 2005 60 00 |
| 2007 91 |
| 2008 19 |
| 2008 20 |
| 2008 30 |
| 2008 80 |
| 2008 99 36 |
| 2008 99 38 |
| 2008 99 49 10 |
| 2008 99 67 10 |

| Croatian tariff code ⁽¹⁾ |
|-------------------------------------|
| 2008 99 99 10 |
| 2009 11 |
| 2009 19 11 |
| 2009 19 19 |
| 2009 19 98 10 |
| 2009 29 11 |
| 2009 29 19 |
| 2009 29 99 10 |
| 2009 39 11 |
| 2009 39 19 |
| 2009 39 39 10 |
| 2009 49 11 |
| 2009 49 19 |
| 2009 49 99 10 |
| 2009 79 11 |
| 2009 79 19 |
| 2009 79 99 10 |
| 2009 80 11 |
| 2009 80 19 |
| 2009 80 34 |
| 2009 80 35 |
| 2009 80 36 |
| 2009 80 38 |
| 2009 80 69 10 |
| 2009 80 96 10 |
| 2009 80 97 10 |
| 2009 80 99 10 |
| 2009 80 99 20 |
| 2009 90 11 |
| 2009 90 19 |
| 2009 90 21 |
| 2009 90 29 |
| 2009 90 39 10 |
| 2009 90 49 10 |
| 2009 90 59 10 |
| 2009 90 79 10 |
| 2009 90 97 10 |
| 2009 90 98 10 |
| 2301 |
| 2302 10 |
| 2302 40 |

| Croatian tariff code ⁽¹⁾ |
|-------------------------------------|
| 2303 10 |
| 2303 20 |
| 2303 30 00 |
| 2304 00 00 |
| 2305 00 00 |
| 2306 41 00 |
| 2306 49 00 |
| 2306 90 05 |
| 2307 00 |
| 2308 00 |
| 2309 10 |

- (1) As defined by the Croatian Customs Tariff – published in NN 134/2006, as amended.'

ANNEX II

'Annex IV(b) and IV(d)

Croatian tariff concessions for agricultural products

(Duty-free within quota as from 1 August 2007)

(referred to in Article 27(3)(a)(ii) and 27(3)(c)(i))

| Croatian tariff code | Description | Annual tariff quota (tonnes) | Yearly increase (tonnes) |
|-------------------------|---|------------------------------|--------------------------|
| 0103 91 0103 92 | Live swine, other than pure-bred breeding animals | 625 | 25 |
| 0104 | Live sheep and goats | 1 500 | - |
| 0201 | Meat of bovine animals, fresh or chilled | 200 | - |
| 0204 | Meat of sheep or goats, fresh, chilled or frozen | 1 325 | 5 |
| 0207 | Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen | 870 | 30 |
| 0210 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal | 545 | 15 |
| 0401 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter | 17 250 | 150 |
| 0402 | Milk and cream, concentrated or containing added sugar or other sweetening matter | 17 750 | 700 |
| 0405 10 | Butter | 330 | 10 |
| 0406 | Cheese and curd | 2 500 | 100 |
| 0406 excl 0406 90 78 | Cheese and curd, other than Gouda | 800 | - |
| 0406 90 78 | Gouda | 350 | - |
| 0409 00 00 | Natural honey | 20 | - |
| 0602 | Other live plants (including their roots), cuttings and slips; mushroom spawn | 12 | - |
| 0602 90 10 | Mushroom spawn | 9 400 | - |
| 0701 90 10 | Potatoes, fresh, or chilled, for the manufacture of starch | 1 000 | - |
| 0702 00 00 | Tomatoes, fresh or chilled | 9 375 | 375 |
| 0703 20 00 | Garlic, fresh or chilled | 1 250 | 50 |
| 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared | 1 050 | - |
| 0805 10 | Oranges, fresh or dried | 31 250 | 1 250 |
| 0805 20 | Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried | 3 000 | 120 |
| 0806 10 | Grapes, fresh | 10 000 | 400 |
| 0808 10 * | Apples, fresh | 5 800 | |
| 0809 10 00 | Apricots, fresh | 1 250 | 50 |

| Croatian tariff code | Description | Annual tariff quota (tonnes) | Yearly increase (tonnes) |
|--|--|-------------------------------------|---------------------------------|
| 0810 10 00 | Strawberries, fresh | 250 | 10 |
| 1002 00 00 | Rye | 1 000 | 100 |
| 1101 00 | Wheat or meslin flour | 250 | - |
| 1103 | Cereal groats, meal and pellets | 100 | - |
| 1206 00 | Sunflower seeds, whether or not broken | 125 | 5 |
| 1507 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified | 1 230 | 10 |
| 1509 | Olive oil and its fractions, whether or not refined, but not chemically modified | 450 | 20 |
| 1514 19 1514 99 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified, other than crude oil | 100 | - |
| 1602 41 1602 42 1602 49 | Other prepared or preserved meat, meat offal or blood, of swine | 375 | 15 |
| 1701 | Cane or beet sugar and chemically pure sucrose, in solid form | 7 125 | 285 |
| 2002 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid | 6 150 | 240 |
| 2004 90 | Other vegetables and mixtures of vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen | 125 | 5 |
| 2005 91 00 2005 99 | Other vegetables and mixtures of vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen | 200 | - |
| 2007 99 | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, other than homogenised preparations or of citrus fruit | 130 | - |
| 2009 12 00 2009 19 91 2009 19 98 | Orange juice, not frozen, of a Brix value not exceeding 67 | 2 250 | 90 |
| 2009 71 2009 79 2009 80 2009 90 | Apple juice, juice of any other single fruit or vegetable, mixtures of juices | 200 | - |
| 2009 80 50 2009 80 61 2009 80 63 2009 80 69 2009 80 71 2009 80 73 2009 80 79 | Juices of any other single fruit or vegetable, of a Brix value not exceeding 67 | 375 | 15 |
| 2009 80 85 2009 80 86 | | | |

| Croatian tariff code | Description | Annual tariff quota (tonnes) | Yearly increase (tonnes) |
|--|---|-------------------------------------|---------------------------------|
| 2009 80 88 2009 80 89 2009 80 95 2009 80 96 2009 80 97 2009 80 99 | | | |
| 2106 90 30 2106 90 51 2106 90 55 2106 90 59 | Food preparations not elsewhere specified or included: flavoured or coloured sugar syrups | 550 | - |
| 2302 30 | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of wheat | 6 200 | - |
| 2309 90 | Preparations of a kind used in animal feeding, other than dog or cat food put up for retail sale | 1 350 | - |

* Quota shall be allocated in the period from 21 February – 14 September.'

ANNEX III

'Annex IV(e)

Croatian tariff concessions for agricultural products

(50% of MFN duties for unlimited quantities)

(referred to in Article 27(3)(c)(ii))

| Croatian tariff code | Description |
|----------------------|---|
| 0104 | Live sheep and goats |
| 0105 | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls: |
| | - Weighing not more than 185 g: |
| 0105 12 00 | - - Turkeys |
| | - Other: |
| 0105 94 00 | - - Fowls of the species <i>Gallus domesticus</i> : |
| 0105 94 00 30 | - - - Light line chicken |
| 0105 94 00 40 | - - - Light line separated hens |
| 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 |
| 0404 | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included |
| 0407 00 | Birds' eggs, in shell, fresh, preserved or cooked: |
| | - Of poultry: |
| 0407 00 30 | - - Other: |
| 0407 00 30 40 | - - - Turkey eggs |
| 0601 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212 |
| 0602 | Other live plants (including their roots), cuttings and slips; mushroom spawn |
| 0603 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared |
| 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled |
| 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen |
| 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 |
| 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared |
| 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion: |
| | - Coffee, roasted: |
| 0901 21 00 | - - Not decaffeinated |
| 0901 22 00 | - - Decaffeinated |

| Croatian tariff code | Description |
|--|---|
| 1003 00 1003 00 90 1003 00 90 10 | Barley: - Other: - - For brewing |
| 1004 00 00 | Oats |
| 1005 1005 90 00 | Maize (corn): - Other |
| 1104 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground |
| 1105 | Flour, meal, powder, flakes, granules and pellets of potatoes |
| 1702 1702 30 1702 40 | 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: - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose - Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar: |
| 2005 2005 40 00 2005 51 00 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006: - Peas (<i>Pisum sativum</i>) - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): - - Beans, shelled |
| 2008 2008 50 2008 70 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: - Apricots - Peaches, including nectarines |
| 2009 2009 41 2009 41 10 2009 69 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter: - Pineapple juice: - - Of a Brix value not exceeding 20: - - - Of a value exceeding € 30 per 100 kg net weight, containing added sugar - Grape juice (including grape must): - - Other |
| 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 |
| 2302 2302 30 | 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: - Of wheat |
| 2306 2306 90 | Oilcake 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 2304 or 2305: - Other |
| 2309 | Preparations of a kind used in animal feeding: |

| Croatian tariff code | Description |
|-----------------------------|--------------------|
| 2309 90 | - Other |

ANNEX IV

'Annex IV(f)

Croatian tariff concessions for agricultural products

(50% of MFN duties within quota as from 1 August 2007)

(referred to in Article 27(3)(c)(iii))

| Croatian tariff code | Description | Annual tariff quota (tonnes) | Yearly increase (tonnes) |
|---|---|-------------------------------------|---------------------------------|
| 0102 90 | Live bovine animals, other than pure-bred breeding animals | 250 | 10 |
| 0202 | Meat of bovine animals, frozen | 3 750 | 150 |
| 0203 | Meat of swine, fresh, chilled or frozen | 9 125 | 365 |
| 0701 | Potatoes, fresh or chilled | 15 000 | 600 |
| 0703 10 0703 90 00 | Onions, shallots, leeks and other alliaceous vegetables, fresh or chilled | 12 790 | 500 |
| 0704 90 10 | White cabbages and red cabbages, fresh or chilled | 160 | - |
| 0706 10 00 | Carrots and turnips, fresh or chilled | 140 | - |
| 0706 90 30 0706 90 90 | Horseradish (<i>Cochlearia armoracia</i>), salad beetroot, salsify, celeriac (other than rooted celery or German celery), radishes and similar edible roots, fresh or chilled | 110 | - |
| 0807 11 00 0807 19 00 | Melons (including watermelons) , fresh | 7 035 | 275 |
| 0808 10 | Apples, fresh | 6 900 | 300 |
| 1101 00 | Wheat or meslin flour | 1025 | 45 |
| 1103 | Cereal groats, meal and pellets | 9 750 | 390 |
| 1107 | Malt, whether or not roasted | 19 750 | 750 |
| 1517 10 90 | Margarine, excluding liquid margarine, other than containing, by weight, more than 10% but not more than 15% of milkfats | 150 | - |
| 1601 00 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products | 2 250 | 90 |
| 1602 10 to 1602 39, 1602 50 to 1602 90 | Other prepared or preserved meat, meat offal or blood, other than of swine | 650 | 30 |
| 2009 50 2009 90 | Tomato juice; mixtures of juices | 100 | - |
| 2401 | Unmanufactured tobacco; tobacco refuse | 250 | 10 |

ANNEX V

'Annex IV(g)

Croatian tariff concessions for agricultural products

Customs duties for the commodities listed in this annex shall be applied as indicated from 1 August 2007 (referred to in Article 27(3)(g))

| Croatian tariff code | Description | Annual tariff quota (tonnes) | Duty applicable within quota |
|--|---|------------------------------|------------------------------|
| 0102 90 05 0102 90 21 0102 90 29 0102 90 41 0102 90 49 0102 90 71 | Live bovine animals of domestic species of a weight not exceeding 300 kg and bulls for slaughter of a weight exceeding 300 kg, other than pure-bred breeding animals | 9 000 | 15% |
| 0103 91 0103 92 | Live swine, other than pure-bred breeding animals | 2 550 | 15% |
| ex 0105 94 00 | Live fowl of the species <i>Gallus domesticus</i> weighing more than 185g but not more than 2 000g | 90 | 10% |
| 0203 | Meat of swine, fresh chilled or frozen | 3 570 | 25% |
| 0401 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter | 12 600 | € 4.2/100 kg |
| 0707 00 | Cucumbers or gherkins, fresh or chilled | 200 | 10% |
| 0709 51 00 0709 59 10 0709 59 30 0709 59 90 | Mushrooms, fresh or chilled | 400 | 10% |
| 0709 60 10 | Sweet peppers, fresh or chilled | 400 | 12% |
| 0710 21 00 0710 22 00 0710 90 00 | Peas (<i>Pisum sativum</i>), beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) and mixtures of vegetables, uncooked or cooked by steaming or boiling in water, frozen | 1 500 | 7% |
| 1001 90 99 | Spelt, common wheat and meslin, other than for sowing | 20 800 | 15% |
| 1005 90 00 | Maize (corn), other than seeds | 20 000 | 9% |
| 1206 00 91 1206 00 99 | Sunflower seeds, whether or not broken, other than for sowing | 2 160 | 6% |
| 1517 10 90 | Margarine, excluding liquid margarine, other than containing, by weight, more than 10% but not more than 15% of milkfats | 1 200 | 20% |
| 1601 00 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products | 1 900 | 10% |

| Croatian tariff code | Description | Annual tariff quota (tonnes) | Duty applicable within quota |
|-------------------------------|--|-------------------------------------|-------------------------------------|
| 1602 10 00 to 1602 39 | Other prepared or preserved meat, meat offal or blood: - homogenised preparations; - of liver of any animal; - of poultry of heading 0105 | 240 | 10% |
| 1602 41 1602 42 1602 49 | Other prepared or preserved meat, meat offal or blood, of swine | 180 | 10% |
| 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 | 1 000 | 5% |
| 1703 90 00 | Molasses resulting from the extraction or refining of sugar, other than cane molasses | 14 500 | 14% |
| 2001 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid | 1 740 | 15% |
| 2008 50 2008 60 2008 70 | Apricots, cherries and peaches, including nectarines, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit | 22 | 6% |

ANNEX VI

'ANNEX V(a)

Products referred to in Article 28 (1)

Imports into the European Community of the following products originating in Croatia shall be subject to the concessions set out below.

| CN code | Description | Annual tariff quota |
|--|--|---|
| 0301 91 10 0301 91 90 0302 11 10 0302 11 20 0302 11 80 0303 21 10 0303 21 20 0303 21 80 0304 19 15 0304 19 17 ex 0304 19 19 ex 0304 19 91 0304 29 15 0304 29 17 ex 0304 29 19 ex 0304 99 21 ex 0305 10 00 ex 0305 30 90 0305 49 45 ex 0305 59 80 ex 0305 69 80 | Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption | TQ: 30 t at 0% Over the TQ: 70% of MFN duty |
| 0301 93 00 0302 69 11 0303 79 11 ex 0304 19 19 ex 0304 19 91 ex 0304 29 19 ex 0304 99 21 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 80 ex 0305 69 80 | Carp: live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption | TQ: 210 t at 0% Over the TQ: 70% of MFN duty |
| ex 0301 99 80 0302 69 61 0303 79 71 ex 0304 19 39 ex 0304 19 99 ex 0304 29 99 ex 0304 99 99 ex 0305 10 00 | Sea bream (<i>Dentex dentex</i> and <i>Pagellus</i> spp.): live; fresh or chilled frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption | TQ: 35 t at 0% Over the TQ: 30% of MFN duty |

| CN code | Description | Annual tariff quota |
|---|---|--|
| ex 0305 30 90 ex 0305 49 80 ex 0305 59 80 ex 0305 69 80 | | |
| ex 0301 99 80 0302 69 94 ex 0303 77 00 ex 0304 19 39 ex 0304 19 99 ex 0304 29 99 ex 0304 99 99 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 80 ex 0305 69 80 | Sea bass (<i>Dicentrarchus labrax</i>): live; fresh or chilled; frozen; dried salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption | TQ: 650 t at 0% Over the TQ: 30% of MFN duty |

| CN code | Description | Tariff quota |
|----------------|---|--|
| 1604 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs | TQ: 1 585 t at 0% Over the TQ: reduced tariff see below |

Over the tariff quotas, the duty rate applicable to all products of heading 1604 except prepared or preserved sardines and anchovies will be 50% of MFN. For prepared or preserved sardines and anchovies over the tariff quota the duty rate will be full MFN duty.'

ANNEX VII

'ANNEX V(b)

Products referred to in Article 28(2)

Imports into Croatia of the following products originating in the European Community shall be subject to the concessions set out below.

| CN code | Description | Annual tariff quota |
|--|--|---|
| 0301 91 10 0301 91 90 0302 11 10 0302 11 20 0302 11 80 0303 21 10 0303 21 20 0303 21 80 0304 19 15 0304 19 17 ex 0304 19 19 ex 0304 19 91 0304 29 15 0304 29 17 ex 0304 29 19 ex 0304 99 21 ex 0305 10 00 ex 0305 30 90 0305 49 45 ex 0305 59 80 ex 0305 69 80 | Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption | TQ: 25 t at 0% Over the TQ: 70% of MFN duty |
| 0301 93 00 0302 69 11 0303 79 11 ex 0304 19 19 ex 0304 19 91 ex 0304 29 19 ex 0304 99 21 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 80 ex 0305 69 80 | Carp: live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption | TQ: 30 t at 0% Over the TQ: 70% of MFN duty |
| ex 0301 99 80 0302 69 61 0303 79 71 ex 0304 19 39 ex 0304 19 99 ex 0304 29 99 ex 0304 99 99 ex 0305 10 00 ex 0305 30 90 | Sea bream (<i>Dentex dentex</i> and <i>Pagellus</i> spp.): live; fresh or chilled frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption | TQ: 35 t at 0% Over the TQ: 30% of MFN duty |

| CN code | Description | Annual tariff quota |
|---|---|--|
| ex 0305 49 80 ex 0305 59 80 ex 0305 69 80 | | |
| ex 0301 99 80 0302 69 94 ex 0303 77 00 ex 0304 19 39 ex 0304 19 99 ex 0304 29 99 ex 0304 99 99 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 80 ex 0305 69 80 | Sea bass (<i>Dicentrarchus labrax</i>): live; fresh or chilled; frozen; dried salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption | TQ: 60 t at 0% Over the TQ: 30% of MFN duty |

| CN code | Description | Tariff quota |
|----------------|---|---|
| 1604 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs | TQ: 315 t at 0% Over the TQ : reduced tariff see below |

Over the tariff quota, the duty rate applicable to all products of heading 1604 except prepared or preserved sardines and anchovies will be 50% of MFN. For prepared or preserved sardines and anchovies over the tariff quota the duty rate will be full MFN duty.'

ANNEX VIII

(Products referred to in Article 25 of the SAA)

'ANNEX I.

Duties applicable upon imports into the Community of goods originating in Croatia

Duties are set to zero for imports into the Community of processed agricultural products originating in Croatia as listed hereafter.

| CN Code | Description |
|------------|--|
| 0403 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa: |
| 0403 10 | - Yoghurt: |
| | - - Flavoured or containing added fruit, nuts or cocoa: |
| | - - - In powder, granules or other solid forms, of a milkfat content, by weight: |
| 0403 10 51 | - - - - Not exceeding 1,5% |
| 0403 10 53 | - - - - Exceeding 1,5% but not exceeding 27% |
| 0403 10 59 | - - - - Exceeding 27% |
| | - - - Other, of a milkfat content, by weight: |
| 0403 10 91 | - - - - Not exceeding 3% |
| 0403 10 93 | - - - - Exceeding 3% but not exceeding 6% |
| 0403 10 99 | - - - - Exceeding 6% |
| 0403 90 | - Other: |
| | - - Flavoured or containing added fruit, nuts or cocoa |
| | - - - In powder, granules or other solid forms, of a milkfat content, by weight: |
| 0403 90 71 | - - - - Not exceeding 1,5% |
| 0403 90 73 | - - - - Exceeding 1,5% but not exceeding 27% |
| 0403 90 79 | - - - - Exceeding 27% |
| | - - - Other, of a milkfat content, by weight: |
| 0403 90 91 | - - - - Not exceeding 3% |
| 0403 90 93 | - - - - Exceeding 3% but not exceeding 6% |
| 0403 90 99 | - - - - Exceeding 6% |
| 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% |
| 0405 20 30 | - - Of a fat content, by weight, of 60% or more but not exceeding 75% |
| 0511 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption: |
| | - Other: |
| 0511 99 | - - Other: |
| | - - - Natural sponges of animal origin: |
| 0511 99 39 | - - - - Other |
| 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen: |
| 0710 40 00 | - Sweetcorn |
| 0711 | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: |
| 0711 90 | - Other vegetables; mixtures of vegetables: |

| CN Code | Description |
|---|---|
| 0711 90 30 | <ul style="list-style-type: none"> - - Vegetables: - - - Sweetcorn |
| 1302 1302 12 00 1302 13 00 1302 20 1302 20 10 1302 20 90 | 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: - - Of liquorice - - Of hops - Pectic substances, pectinates and pectates: - - Dry - - Other |
| 1505 00 1505 00 10 | Wool grease and fatty substances derived therefrom (including lanolin): - Wool grease, crude |
| 1516 1516 20 1516 20 10 | 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: - Vegetable fats and oils and their fractions: - - Hydrogenated castor oil, so called 'opal-wax' |
| 1517 1517 10 1517 10 10 1517 90 1517 90 10 1517 90 93 | 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: - Margarine, excluding liquid margarine: - - Containing, by weight, more than 10% but not more than 15% of milkfats - Other: - - Containing, by weight, more than 10% but not more than 15% of milkfats - - Other: - - - Edible mixtures or preparations of a kind used as mould-release preparations |
| 1518 00 1518 00 10 1518 00 91 1518 00 95 1518 00 99 | 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 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: - Lynoxin - Other: - - 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 1516 - - Other: - - - Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions - - - Other |
| 1521 1521 90 1521 90 99 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured: - Other: - - Beeswax and other insect waxes, whether or not refined or coloured: - - - Other |

| CN Code | Description |
|------------|--|
| 1522 00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: |
| 1522 00 10 | - Degras |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa |
| 1803 | Cocoa paste, whether or not defatted |
| 1804 00 00 | Cocoa butter, fat and oil |
| 1805 00 00 | Cocoa powder, not containing added sugar or other sweetening matter |
| 1806 | Chocolate and other food preparations containing cocoa |
| 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 |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: |
| | - Uncooked pasta, not stuffed or otherwise prepared: |
| 1902 11 00 | - - Containing eggs |
| 1902 19 | - - Other |
| 1902 20 | - Stuffed pasta, whether or not cooked or otherwise prepared: |
| | - - Other: |
| 1902 20 91 | - - - Cooked |
| 1902 20 99 | - - - Other |
| 1902 30 | - Other pasta |
| 1902 40 | - Couscous |
| 1903 00 00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included |
| 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 |
| 2001 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: |
| 2001 90 | - Other: |
| 2001 90 30 | - - Sweetcorn (<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 |
| 2001 90 60 | - - Palm hearts |
| 2004 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006: |
| 2004 10 | - Potatoes: |
| | - - Other: |
| 2004 10 91 | - - - In the form of flour, meal or flakes |
| 2004 90 | - Other vegetables and mixtures of vegetables: |

| CN Code | Description |
|------------|---|
| 2004 90 10 | - - Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>) |
| 2005 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006: |
| 2005 20 | - Potatoes: |
| 2005 20 10 | - - - In the form of flour, meal or flakes |
| 2005 80 00 | - Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>) |
| 2008 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: |
| | - Nuts, groundnuts and other seeds, whether or not mixed together: |
| 2008 11 | - - Groundnuts: |
| 2008 11 10 | - - - Peanut butter |
| | - Other, including mixtures other than those of subheading 2008 19: |
| 2008 91 00 | - - Palm hearts |
| 2008 99 | - - Other: |
| | - - - Not containing added spirit: |
| | - - - - Not containing added sugar: |
| 2008 99 85 | - - - - - Maize (corn), other than sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>) |
| 2008 99 91 | - - - - - Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch |
| 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 |
| 2102 | Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders: |
| 2102 10 | - Active yeasts |
| 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 |
| 2102 20 19 | - - - Other |
| 2102 30 00 | - Prepared baking powders |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: |
| 2103 10 00 | - Soya sauce |
| 2103 20 00 | - Tomato ketchup and other tomato sauces |
| 2103 30 | - Mustard flour and meal and prepared mustard: |
| 2103 30 90 | - - Prepared mustard |
| 2103 90 | - Other: |
| 2103 90 90 | - - Other |
| 2104 | Soups and broths and preparations therefor; homogenised composite food preparations |
| 2105 00 | Ice cream and other edible ice, whether or not containing cocoa |
| 2106 | Food preparations not elsewhere specified or included: |
| 2106 10 | - Protein concentrates and textured protein substances |
| 2106 90 | - Other |

| CN Code | Description |
|------------|---|
| 2106 90 20 | <ul style="list-style-type: none"> - - Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages - - Other: |
| 2106 90 92 | <ul style="list-style-type: none"> - - - Containing no milkfats, sucrose, isoglucose or starch or containing, by weight, less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch |
| 2106 90 98 | <ul style="list-style-type: none"> - - - Other |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009 |
| 2203 00 | Beer made from malt |
| 2205 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages: |
| 2208 40 | <ul style="list-style-type: none"> - Rum and other spirits obtained by distilling fermented sugar-cane products |
| 2208 90 | <ul style="list-style-type: none"> - Other |
| 2208 90 91 | <ul style="list-style-type: none"> - - Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, in containers holding: |
| 2208 90 99 | <ul style="list-style-type: none"> - - - 2 litres or less |
| 2208 90 99 | <ul style="list-style-type: none"> - - - More than 2 litres |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes |
| 2403 | Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences |
| 2905 | <ul style="list-style-type: none"> Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Other polyhydric alcohols: |
| 2905 43 00 | <ul style="list-style-type: none"> - - Mannitol |
| 2905 44 | <ul style="list-style-type: none"> - - D-glucitol (sorbitol) |
| 2905 45 00 | <ul style="list-style-type: none"> - - Glycerol |
| 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 | <ul style="list-style-type: none"> - Other: |
| 3301 90 21 | <ul style="list-style-type: none"> - - Extracted oleoresins: |
| 3301 90 21 | <ul style="list-style-type: none"> - - - Of liquorice and hops |
| 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 raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: |
| 3302 10 | <ul style="list-style-type: none"> - Of a kind used in the food or drink industries: |
| 3302 10 10 | <ul style="list-style-type: none"> - - Of a kind used in the drink industries: |
| 3302 10 10 | <ul style="list-style-type: none"> - - - Preparations containing all flavouring agents characterising a beverage: |
| 3302 10 10 | <ul style="list-style-type: none"> - - - - Of an actual alcoholic strength by volume exceeding 0,5% |
| 3302 10 10 | <ul style="list-style-type: none"> - - - - Other: |

| CN Code | Description |
|---|---|
| 3302 10 21 3302 10 29 | - - - - - 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 - - - - - Other |
| 3501 3501 10 3501 10 50 3501 10 90 3501 90 3501 90 90 | Casein, caseinates and other casein derivatives; casein glues: - Casein: - - For industrial uses other than the manufacture of foodstuffs or fodder - - Other - Other: - - Other |
| 3505 3505 10 3505 10 10 3505 10 90 3505 20 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - Dextrins and other modified starches: - - Dextrins - - Other modified starches: - - - Other - Glues |
| 3809 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 |
| 3823 3823 11 00 3823 12 00 3823 13 00 3823 19 3823 70 00 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial monocarboxylic fatty acids; acid oils from refining: - - Stearic acid - - Oleic acid - - Tall oil fatty acids - - Other - Industrial fatty alcohols |
| 3824 3824 60 | 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: - Sorbitol other than that of subheading 2905 44 |

ANNEX II

List I : Goods originating in the Community for which Croatia will eliminate duties

| CN Code | Description |
|---------------|--|
| 0501 00 00 | Human hair, unworked, whether or not washed or scoured; waste of human hair |
| 0502 | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair |
| 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 |
| 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 |
| 0507 | Ivory, tortoiseshell, 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 |
| 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 |
| 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 |
| 0511 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption: |
| 0511 99 | - Other: |
| 0511 99 31 | - - Other: |
| 0511 99 39 | - - - Natural sponges of animal origin: |
| 0511 99 85 | - - - - Raw |
| ex 0511 99 85 | - - - - Other |
| | - - - Other: |
| | - - - - Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material |
| 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen: |
| 0710 40 00 | - Sweetcorn |
| 0711 | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: |
| 0711 90 | - Other vegetables; mixtures of vegetables: |
| 0711 90 30 | - - Vegetables: |
| | - - - Sweetcorn |
| 0903 00 00 | Maté |
| 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 00 | - Seaweeds and other algae |

| CN Code | Description |
|------------|--|
| 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 1302 13 00 - - Of hops 1302 19 - - Other 1302 20 - Pectic substances, pectinates and pectates - Mucilages and thickeners, whether or not modified, derived from vegetable products: 1302 31 00 - - Agar-agar 1302 32 - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds: 1302 32 10 - - - Of locust beans or locust bean seeds |
| 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) |
| 1404 | Vegetable products not elsewhere specified or included |
| 1505 00 | Wool grease and fatty substances derived therefrom (including lanolin) |
| 1506 00 00 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified |
| 1515 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified: 1515 90 - Other: 1515 90 11 - - Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions: ex 1515 90 11 - - - Jojoba oil and its fractions |
| 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' |
| 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 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 - Other: - - 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 1516 - - Other: - - - Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions 1518 00 95 - - - Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions 1518 00 99 - - - Other |
| 1520 00 00 | Glycerol, crude; glycerol waters and glycerol lyes |
| 1521 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured |

| CN Code | Description |
|------------|--|
| 1522 00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: |
| 1522 00 10 | - Degras |
| 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 00 | - Chemically pure fructose |
| 1702 90 | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: |
| 1702 90 10 | - - Chemically pure maltose |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa: |
| 1704 10 | - Chewing gum, whether or not sugar-coated |
| 1803 | Cocoa paste, whether or not defatted |
| 1804 00 00 | Cocoa butter, fat and oil |
| 1805 00 00 | Cocoa powder, not containing added sugar or other sweetening matter |
| 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: |
| 1901 10 00 | - Preparations for infant use, put up for retail sale |
| 1901 20 00 | - Mixes and doughs for the preparation of bakers' wares of heading 1905 |
| 1901 90 | - Other |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: |
| | - Uncooked pasta, not stuffed or otherwise prepared: |
| 1902 11 00 | - - Containing eggs |
| 1902 19 | - - Other |
| 1902 20 | - Stuffed pasta, whether or not cooked or otherwise prepared: |
| | - - Other: |
| 1902 20 91 | - - - Cooked |
| 1902 20 99 | - - - Other |
| 1902 30 | - Other pasta |
| 1902 40 | - Couscous |
| 1903 00 00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included |
| 2001 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: |
| 2001 90 | - Other: |
| 2001 90 30 | - - Sweetcorn (<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 |

| CN Code | Description |
|------------|---|
| 2001 90 60 | - - Palm hearts |
| 2004 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006: |
| 2004 10 | - Potatoes: |
| | - - Other: |
| 2004 10 91 | - - - In the form of flour, meal or flakes |
| 2004 90 | - Other vegetables and mixtures of vegetables: |
| 2004 90 10 | - - Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>) |
| 2005 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006: |
| 2005 20 | - Potatoes: |
| 2005 20 10 | - - In the form of flour, meal or flakes |
| 2005 80 00 | - Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>) |
| 2008 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: |
| | - Nuts, groundnuts and other seeds, whether or not mixed together: |
| 2008 11 | - - Groundnuts: |
| 2008 11 10 | - - - Peanut butter |
| | - Other, including mixtures other than those of subheading 2008 19: |
| 2008 91 00 | - - Palm hearts |
| 2008 99 | - - Other: |
| | - - - Not containing added spirit: |
| | - - - - Not containing added sugar: |
| 2008 99 85 | - - - - - Maize (corn), other than sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>) |
| 2008 99 91 | - - - - - Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch |
| 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 |
| 2102 | Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard |
| 2104 | Soups and broths and preparations therefore; homogenised composite food preparations |
| 2106 | Food preparations not elsewhere specified or included: |
| 2106 10 | - Protein concentrates and textured protein substances |
| 2106 90 | - Other: |
| 2106 90 20 | - - Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages |
| | - - Other: |
| 2106 90 92 | - - - Containing no milkfats, sucrose, isoglucose or starch or containing, by weight, less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch |
| 2106 90 98 | - - - Other |
| 2201 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow: |

| CN Code | Description |
|---------------|--|
| 2201 90 00 | - Other |
| 2203 00 | Beer made from malt |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength |
| 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 |
| 2208 30 | - Whiskies |
| 2208 40 | - Rum and other spirits obtained by distilling fermented sugar-cane products |
| 2208 50 | - Gin and Geneva |
| 2208 60 | - Vodka |
| 2208 70 | - Liqueurs and cordials |
| 2208 90 | - Other: |
| | - - Arrack, in containers holding: |
| 2208 90 11 | - - - 2 litres or less |
| 2208 90 19 | - - - More than 2 litres |
| | - - Plum, pear or cherry spirit (excluding liqueurs), in containers holding: |
| 2208 90 33 | - - - 2 litres or less: |
| ex 2208 90 33 | - - - - Pear or cherry spirit except plum-brandy (Slivovitz) |
| 2208 90 38 | - - - More than 2 litres: |
| ex 2208 90 38 | - - - - Pear or cherry spirit except plum-brandy (Slivovitz) |
| | - - Other spirits and other spirituous beverages, in containers holding: |
| | - - - 2 litres or less: |
| 2208 90 41 | - - - - Ouzo |
| | - - - - Other: |
| | - - - - - Spirits (excluding liqueurs): |
| | - - - - - - Distilled from fruit: |
| 2208 90 45 | - - - - - - Calvados |
| 2208 90 48 | - - - - - - Other |
| | - - - - - - Other: |
| 2208 90 52 | - - - - - - Korn |
| 2208 90 54 | - - - - - - Tequila |
| 2208 90 56 | - - - - - - Other |
| 2208 90 69 | - - - - - Other spirituous beverages |
| | - - - More than 2 litres: |
| | - - - - Spirits (excluding liqueurs): |
| 2208 90 71 | - - - - - Distilled from fruit |
| 2208 90 75 | - - - - - Tequila |
| 2208 90 77 | - - - - - Other |
| 2208 90 78 | - - - - - Other spirituous beverages |
| | - - Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, in containers holding: |
| 2208 90 91 | - - - 2 litres or less |
| 2208 90 99 | - - - More than 2 litres |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes: |
| 2402 10 00 | - Cigars, cheroots and cigarillos, containing tobacco |

| CN Code | Description |
|---|--|
| 2403 2403 91 00 2403 99 | Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences: - Other: - - 'Homogenised' or 'reconstituted' tobacco - - Other |
| 2905 2905 43 00 2905 44 2905 45 00 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Other polyhydric alcohols: - - Mannitol - - D-glucitol (sorbitol) - - Glycerol |
| 3301 3301 90 3301 90 21 3301 90 30 | 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: - Other: - - Extracted oleoresins: - - - Of liquorice and hops - - - Other |
| 3302 3302 10 3302 10 10 3302 10 21 3302 10 29 | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as 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 a kind used in the drink industries: - - - Preparations containing all flavouring agents characterising a beverage: - - - - Of an actual alcoholic strength by volume exceeding 0,5% - - - - Other: - - - - - 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 - - - - - Other |
| 3501 3501 10 3501 90 3501 90 90 | Casein, caseinates and other casein derivatives; casein glues: - Casein - Other: - - Other |
| 3505 3505 10 3505 10 10 3505 10 90 3505 20 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - Dextrins and other modified starches: - - Dextrins - - Other modified starches: - - - Other - Glues |

| CN Code | Description |
|---|---|
| 3809 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 |
| 3823 3823 11 00 3823 12 00 3823 13 00 3823 19 3823 70 00 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial monocarboxylic fatty acids; acid oils from refining: - - Stearic acid - - Oleic acid - - Tall oil fatty acids - - Other - Industrial fatty alcohols |
| 3824 3824 60 | 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: - Sorbitol other than that of subheading 2905 44 |

List 2: Quotas and duties applicable upon import into Croatia of goods originating in the Community

Note: The products listed in this Table shall benefit from a zero-duty tariff within the tariff quotas set out below. The applicable duty for quantities exceeding these volumes will be 50% of the MFN duty rate.

| CN Code | Description | Annual tariff quota (tonnes) |
|--|--|-------------------------------------|
| 0403 10 51 0403 10 53 0403 10 59 0403 10 91 0403 10 93 0403 10 99 0403 90 71 0403 90 73 0403 90 79 0403 90 91 0403 90 93 0403 90 99 | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa | 2 390 tonnes |
| 0405 20 10 0405 20 30 | Dairy spreads of a fat content, by weight, of 39% or more but not exceeding 75% | 68 tonnes |
| 1517 10 10 1517 90 10 1517 90 93 | Margarine and edible mixtures or preparations of animal or vegetable fats or oils or of fractions, containing more than 10% but not more than 15% by weight of milk fats; edible mixtures or preparations of a kind used as mould release preparations | 700 tonnes |
| 2201 10 11 2201 10 19 2201 10 90 | Mineral waters and aerated waters | 16 907 tonnes |
| 2205 10 10 2205 10 90 2205 90 10 2205 90 90 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances | 420 hl |
| ex 2208 90 33 ex 2208 90 38 | Plum-brandy (Slivovitz) of an alcoholic strength by volume of less than 80% vol | 170 hl |
| 2402 20 10 2402 20 90 2402 90 00 | Cigarettes containing tobacco; cigars, cheroots, cigarillos and cigarettes, of tobacco substitutes | 35 tonnes |
| 2403 10 10 2403 10 90 | Smoking tobacco, whether or not containing tobacco substitutes in any proportion | 42 tonnes |

List 3: Quotas and duties applicable upon import into Croatia of goods originating in the Community

Note: The products listed in this Table shall benefit from a zero-duty tariff within the tariff quotas set out below. The applicable duty for quantities exceeding these volumes will be 40% of the MFN duty rate.

| CN Code | Description | Annual tariff quota (tonnes) |
|--|---|-------------------------------------|
| 1704 90 10 1704 90 30 1704 90 51 1704 90 55 1704 90 61 1704 90 65 1704 90 71 1704 90 75 1704 90 81 1704 90 99 | Sugar confectionery (including white chocolate) other than chewing gum, not containing cocoa | 1 250 |
| 1806 | Chocolate and other food preparations containing cocoa | 2 410 |
| 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 | 4 390 |
| 2105 00 | Ice cream and other edible ice, whether or not containing cocoa | 1 430 |
| 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 | 18 100 |

List 4: Quotas and duties applicable upon import into Croatia of goods originating in the Community

Note: The products listed in this Table shall benefit from a zero-duty tariff within the annual tariff quotas set out below. For the quantities exceeding the quota, the conditions set out in Annex II, list 1 to Protocol 3 apply.

| CN Code | Description | Annual tariff quota (tonnes) |
|--------------------------|---|-------------------------------------|
| 2103 90 30 2103 90 90 | 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; other sauces and preparations thereof and mixed condiments and mixed saesonings, excluding soya sauce, tomato ketchup and other tomato sauces and liquid mango chutney | 300 |

ANNEX IX

'Annex I

AGREEMENT
BETWEEN THE EUROPEAN COMMUNITY
AND THE REPUBLIC OF CROATIA
ON RECIPROCAL PREFERENTIAL TRADE CONCESSIONS FOR CERTAIN WINES

1. Imports into the Community of the following products originating in the Republic of Croatia shall be subject to the concessions set out below from 1 August 2007:

| CN code | Description | Applicable duty | Annual Quantity (hl) | Yearly increase (hl) | Specific provisions |
|--------------------------|--|-----------------|----------------------|----------------------|---------------------|
| ex 2204 10 ex 2204 21 | Quality sparkling wine Wine of fresh grapes | exemption | 44 000 | 10 000 | (1)(2) |
| ex 2204 29 | Wine of fresh grapes | exemption | 29 000 | 0 | (2) |

(1) Subject to at least 80% of the eligible quantity having been utilised in the previous year, the yearly increase is applied until the sum of the quota applying to position ex 2204 10 and ex 2204 21 and the quota applying to position ex 2204 29 reaches a maximum of 98 000 hl.

(2) Consultations at the request of one of the Contracting Parties may be held to adapt the quotas by transferring quantities from the quota applying to position ex 2204 29 to the quota applying to positions ex 2204 10 and ex 2204 21.

2. The Community shall grant a preferential zero-duty within tariff quotas as mentioned under point 1, subject to the condition that no export subsidies shall be paid for exports of these quantities by the Republic of Croatia.

3. Imports into the Republic of Croatia of the following products originating in the Community shall be subject to the concessions set out below from 1 August 2007:

| Croatian customs tariff code | Description | Applicable duty | Annual Quantities (hl) | Yearly increase (hl) | Specific provisions |
|------------------------------|---|-----------------|------------------------|----------------------|---------------------|
| ex 2204 10 ex 2204 21 | Quality sparkling wine Wine of fresh grapes | exemption | 14 000 | 800 | (1) |
| ex 2204 29 | Wine of fresh grapes | exemption | 8 000 | 0 | |
| ex 2204 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009 | 50% of MFN | 900 | 0 | |

(1) Subject to at least 80% of the eligible quantity having been utilised in the previous year, the yearly increase is applied until the quota reaches a maximum of 18 000 hl.

4. The Republic of Croatia shall grant a preferential zero-duty within tariff quotas as mentioned under point 3, subject to the condition that no export subsidies shall be paid for exports of these quantities by the Community.

5. This Agreement shall cover wine

(a) which has been produced from fresh grapes wholly produced and harvested in the territory of the Contracting Party in question, and

(b) (i) originating in the EU, which has been produced in accordance with the rules governing the oenological practices and processes referred to in Title V of Council Regulation (EC) No 1493/1999;

(ii) originating in the Republic of Croatia, which has been produced in accordance with the rules governing the oenological practices and processes in conformity with the Croatian law. These oenological rules referred to shall be in conformity with the Community legislation.

6. Imports of wine under the concessions provided in this Agreement will be subject to the presentation of a certificate issued by a mutually recognised official body appearing on the lists drawn up jointly, to the effect that the wine in question complies with point 5(b).

7. The Contracting Parties shall examine no later than in the first quarter of 2005 the opportunities for granting each other further concessions taking into account the development of wine trade between the Contracting Parties.

8. The Contracting Parties shall ensure that the benefits granted reciprocally are not called into question by other measures.

9. Consultations are to take place at the request of either Contracting Party on any problem relating to the way this Agreement operates.

10. This Agreement shall apply, on the one hand, in the territories in which the Treaty establishing the European Community is applied and under the conditions laid down in that Treaty and, on the other hand, in the territory of the Republic of Croatia.'

ANNEX X

'PROTOCOL 4

CONCERNING THE DEFINITION OF THE CONCEPT OF

"ORIGINATING PRODUCTS" AND

METHODS OF ADMINISTRATIVE CO-OPERATION

PROTOCOL 4
CONCERNING THE DEFINITION OF THE CONCEPT OF
"ORIGINATING PRODUCTS" AND
METHODS OF ADMINISTRATIVE CO-OPERATION FOR THE
APPLICATION OF THE PROVISIONS OF THIS AGREEMENT BETWEEN
THE COMMUNITY AND CROATIA

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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 in Croatia 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 in Croatia ;
- (h) "value of originating materials" means the value of such materials as defined in (g) applied *mutatis mutandis*;
- (i) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries referred to in Articles 3 and 4 or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the Community or in Croatia;
- (j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;

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

(m) "territories" includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

General requirements

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;
- (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;

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

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

Article 3

Bilateral Cumulation in the Community

Materials originating in Croatia 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 the operations referred to in article 7(1).

Article 4

Bilateral Cumulation in Croatia

Materials originating in the Community shall be considered as materials originating in Croatia 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 the operations referred to in article 7(1).

Article 5

Wholly obtained products

1. The following shall be considered as wholly obtained in the Community or in Croatia:

- (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 of Croatia by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside 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 (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 a Member State of the Community or in Croatia;
- (b) which sail under the flag of a Member State of the Community or of Croatia;
- (c) which are owned to an extent of at least 50 per cent by nationals of a Member State of the Community or of Croatia, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of a Member State of the Community or of Croatia 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 a Member State of the Community or of Croatia;

and

(e) of which at least 75 per cent of the crew are nationals of a Member State of the Community or of Croatia.

Article 6

Sufficiently worked or processed products

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

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

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

(a) their total value does not exceed 10 per cent of the ex-works price of the product;

(b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

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

Article 7

Insufficient working or processing

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

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;
 - (e) simple painting and polishing operations;
 - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
 - (g) operations to colour sugar or form sugar lumps;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
 - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds;
 - (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (o) a combination of two or more operations specified in (a) to (n);
 - (p) slaughter of animals.
2. All operations carried out either in the Community or in Croatia on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 8

Unit of qualification

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

It follows that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 9

Accessories, spare parts and tools

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

Article 10

Sets

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

Article 11

Neutral elements

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

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

(d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

Article 12

Principle of territoriality

1. Except as provided for in Articles 3 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the Community or in Croatia.

2. Except as provided for in Articles 3 and 4, where originating goods exported from the Community or from Croatia to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

(a) the returning goods are the same as those exported;

and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the Community or Croatia on materials exported from the Community or from Croatia and subsequently re-imported there, provided:

(a) the said materials are wholly obtained in the Community or in Croatia or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported;

and

(b) it can be demonstrated to the satisfaction of the customs authorities that:

i) the re-imported goods have been obtained by working or processing the exported materials;

and

ii) the total added value acquired outside the Community or Croatia by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the Community or Croatia. But where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the Community or Croatia by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the Community or Croatia, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System
8. Any working or processing of the kind covered by the provisions of this Article and done outside the Community or Croatia shall be done under the outward processing arrangements, or similar arrangements.

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Community and Croatia. 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 Croatia.

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 the Community and Croatia and sold after the exhibition for importation in the Community or in Croatia shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from the Community or from Croatia 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 in Croatia;

(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 or in Croatia for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community or in Croatia 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 in Croatia to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8(2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

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

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

(b) in the cases specified in Article 22(1), a declaration, subsequently referred to as the "invoice declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Annex IV.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

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 III. 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 hand-written, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the Community or of Croatia if the products concerned can be considered as products originating in the Community or in Croatia and fulfil the other requirements of this Protocol.
5. The customs authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. 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 the following phrase in English:

"ISSUED RETROSPECTIVELY",

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 the following word in English:

"DUPLICATE"

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 in Croatia, 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 Croatia. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

Article 21

Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method to be used for managing such stocks.
2. This method must be able to ensure that, for a specific reference-period, the number of products obtained which could be considered as "originating" is the same as that which would have been obtained if there had been physical segregation of the stocks.
3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.
4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
6. The customs authorities shall monitor the use made of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

Article 22

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 23,or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6,000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community or in Croatia and fulfil the other requirements of this Protocol.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is hand-written, 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 23 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
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 23

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

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

Article 24

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 25

Submission of proof of origin

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

Article 26

Importation by instalments

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

Article 27

Exemptions from proof of origin

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 28

Supporting documents

The documents referred to in Articles 17(3) and 22(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 or in Croatia and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in the Community or in Croatia where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the Community or in Croatia, issued or made out in the Community or in Croatia, 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 in Croatia in accordance with this Protocol.

(e) appropriate evidence concerning working or processing undergone outside the Community or Croatia by application of Article 12, proving that the requirements of that Article have been satisfied.

Article 29

Preservation of proof of origin and supporting documents

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 22(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 30

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 31

Amounts expressed in euro

1. For the application of the provisions of Article 22(1)(b) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the Community or of Croatia equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

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

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 32

Mutual assistance

1. The customs authorities of the Member States of the Community and of Croatia shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and 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 Croatia 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 33

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, in Croatia or in one of the other countries or territories referred to in Articles 3 and 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 34

Dispute settlement

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

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

Article 35

Penalties

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

Article 36

Free zones

1. The Community and Croatia 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 in Croatia are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

CEUTA AND MELILLA

Article 37

Application of the Protocol

1. The term "Community" used in Article 2 does not cover Ceuta and Melilla.
2. Products originating in Croatia, 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. Croatia shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.
3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 38.

Article 38

Special conditions

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;
 - or that
 - (ii) those products are originating in Croatia or in the Community, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7

- (2) products originating in Croatia:
- (a) products wholly obtained in Croatia;
 - (b) products obtained in Croatia, 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;
or that
 - (ii) those products are originating in Ceuta and Melilla or in the Community, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7
2. Ceuta and Melilla shall be considered as a single territory.
3. The exporter or his authorised representative shall enter "Croatia" 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 39

Amendments to the Protocol

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

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

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

Note 2:

2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.

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

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

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

Note 3:

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

Example:

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

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

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

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

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

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

Example:

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

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

Example:

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

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

Example:

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

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

Note 4:

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

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

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

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

Note 5:

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

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,

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

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

Example:

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

Example:

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

Example:

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

Example:

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

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

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

Note 6:

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

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

Example:

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

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

Note 7:

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

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

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

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

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

ANNEX 2

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

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

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|---|--|--|
| (1) | (2) | (3) or (4) | |
| Chapter 1 | Live animals | All the animals of Chapter 1 shall be wholly obtained | |
| Chapter 2 | Meat and edible meat offal | Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained | |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all the materials of Chapter 3 used are wholly obtained | |
| ex Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 4 used are wholly obtained | |
| 0403 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| ex Chapter 5 | Products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 5 used are wholly obtained | |
| ex 0502 | Prepared pigs', hogs' or boars' bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair | |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 7 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used are wholly obtained | |

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

| (1) | (2) | (3) or (4) | |
|---------------|---|--|--|
| 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 | <p>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:</p> <p>1501 Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:</p> <ul style="list-style-type: none"> - Fats from bones or waste - Other <p>1502 Fats of bovine animals, sheep or goats, other than those of heading 1503</p> <ul style="list-style-type: none"> - Fats from bones or waste - Other <p>1504 Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> - Solid fractions - Other <p>ex 1505 Refined lanolin</p> <p>1506 Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> - Solid fractions - Other <p>1507 to 1515 Vegetable oils and their fractions:</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506</p> <p>Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207</p> <p>Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p> <p>Manufacture from materials of any heading, including other materials of heading 1504</p> <p>Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained</p> <p>Manufacture from crude wool grease of heading 1505</p> <p>Manufacture from materials of any heading, including other materials of heading 1506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p> | |

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

| (1) | (2) | (3) or (4) | |
|----------------------------|---|--|--|
| <p>ex 1703</p> <p>1704</p> | <p>- Other sugars in solid form, containing added flavouring or colouring matter</p> <p>- Other</p> <p>Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter</p> <p>Sugar confectionery (including white chocolate), not containing cocoa</p> | <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are originating</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> | |
| Chapter 18 | Cocoa and cocoa preparations | <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> | |
| 1901 | <p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <p>- Malt extract</p> <p>- Other</p> | <p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> | |

| (1) | (2) | (3) or (4) | |
|---------------------|--|--|--|
| 1902 | <p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | <p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained | |
| 1903 | Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms | Manufacture from materials of any heading, except potato starch of heading 1108 | |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 1905 | 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 | |

| (1) | (2) | (3) or (4) | |
|---------------|--|---|--|
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the 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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| ex 2008 | <ul style="list-style-type: none"> - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | 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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| ex Chapter 21 | Miscellaneous edible preparations; except for: <ul style="list-style-type: none"> 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 2103 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: <ul style="list-style-type: none"> - Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture from materials of any heading, except that of the product Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used | |

| (1) | (2) | (3) or (4) | |
|--|--|--|--|
| <p>ex 2104</p> <p>2106</p> | <p>- Mustard flour and meal and prepared mustard</p> <p>Soups and broths and preparations therefor</p> <p>Food preparations not elsewhere specified or included</p> | <p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| <p>ex Chapter 22</p> <p>2202</p> <p>2207</p> <p>2208</p> | <p>Beverages, spirits and vinegar; except for:</p> <p>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume | |

| (1) | (2) | (3) or (4) | |
|---|---|--|--|
| <p>ex Chapter 23</p> <p>ex 2301</p> <p>ex 2303</p> <p>ex 2306</p> <p>2309</p> | <p>Residues and waste from the food industries; prepared animal fodder; except for:</p> <p>Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption</p> <p>Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight</p> <p>Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil</p> <p>Preparations of a kind used in animal feeding</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained</p> <p>Manufacture in which all the maize used is wholly obtained</p> <p>Manufacture in which all the olives used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained | |
| <p>ex Chapter 24</p> <p>2402</p> <p>ex 2403</p> | <p>Tobacco and manufactured tobacco substitutes; except for:</p> <p>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</p> <p>Smoking tobacco</p> | <p>Manufacture in which all the materials of Chapter 24 used are wholly obtained</p> <p>Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating</p> <p>Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating</p> | |
| <p>ex Chapter 25</p> <p>ex 2504</p> <p>ex 2515</p> <p>ex 2516</p> | <p>Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:</p> <p>Natural crystalline graphite, with enriched carbon content, purified and ground</p> <p>Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm</p> <p>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</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Enriching of the carbon content, purifying and grinding of crude crystalline graphite</p> <p>Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm</p> <p>Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm</p> | |

| (1) | (2) | (3) or (4) | |
|---------------|---|--|--|
| ex 2518 | Calcined dolomite | Calcination of dolomite not calcined | |
| ex 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used | |
| ex 2520 | Plasters specially prepared for dentistry | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 2524 | Natural asbestos fibres | Manufacture from asbestos concentrate | |
| ex 2525 | Mica powder | Grinding of mica or mica waste | |
| ex 2530 | Earth colours, calcined or powdered | Calcination or grinding of earth colours | |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) ⁽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 | |
| 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) ⁽⁵⁾ 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 | |

⁴ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

⁵ For the special conditions relating to "specific processes", see Introductory Note 7.2.

| (1) | (2) | (3) or (4) | |
|------|--|--|--|
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process(es) ⁽⁶⁾ 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) ⁽⁷⁾ 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 | |
| 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) ⁽⁸⁾ 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) ⁽⁹⁾ 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 | |

⁶ For the special conditions relating to "specific processes", see Introductory Note 7.2.

⁷ For the special conditions relating to "specific processes", see Introductory Note 7.2.

⁸ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

⁹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

| (1) | (2) | (3) or (4) | |
|---------------|--|---|--|
| 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) ⁽¹⁰⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2805 | "Mischmetall" | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2833 | Aluminium sulphate | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 2840 | Sodium perborate | Manufacture from disodium tetraborate pentahydrate | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2852 | Mercury compounds of saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 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 |
| | Mercury compounds Internal ethers and their halogenated, sulphated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

¹⁰ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

| (1) | (2) | (3) or (4) | |
|-------------------------------------|---|--|---|
| | <p>Mercury compounds of heterocyclic compounds with nitrogen hetero-atom(s) only [2933]</p> <p>Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</p> <p>Mercury compounds of naphthenic acids, their water-insoluble salts and their esters</p> <p>Other mercury compounds of 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</p> | <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| <p>ex Chapter 29</p> <p>ex 2901</p> | <p>Organic chemicals; except for:</p> <p>Acyclic hydrocarbons for use as power or heating fuels</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>Operations of refining and/or one or more specific process(es) ⁽¹¹⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |

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

| (1) | (2) | (3) or (4) | |
|---------|---|--|--|
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | <p>Operations of refining and/or one or more specific process(es) ⁽¹²⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> | |
| 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 | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| | - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2934 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2939 | Concentrates of poppy straw containing not less than 50 % by weight of alkaloids | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

¹² For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

| (1) | (2) | (3) or (4) | |
|----------------------------------|--|--|--|
| <p>ex Chapter 30</p> <p>3002</p> | <p>Pharmaceutical products; except for:</p> <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 | <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, 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> | |

| (1) | (2) | (3) or (4) | |
|---------------|--|--|--|
| 3003 and 3004 | <p>-- Other</p> <p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <p>- Obtained from amikacin of heading 2941</p> <p>- Other</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, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>- 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</p> <p>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> | |
| ex 3006 | <p>- Waste pharmaceuticals specified in note 4(k) to this Chapter</p> <p>- Sterile surgical or dental adhesion barriers, whether or not absorbable:</p> <p>- made of plastics</p> <p>- made of fabrics</p> | <p>The origin of the product in its original classification shall be retained</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁵⁾</p> <p>Manufacture from (7):</p> <p>– natural fibres</p> <p>– man-made staple fibres, not carded or combed or otherwise processed for spinning,</p> <p>or</p> <p>– chemical materials or textile pulp</p> | <p><u>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</u></p> |

| (1) | (2) | (3) or (4) | |
|--|---|---|--|
| | - Appliances identifiable for ostomy use | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 31 ex 3105 | Fertilizers; except for: 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 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 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 ex 3201 3205 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: Tannins and their salts, ethers, esters and other derivatives Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽¹³⁾ | 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 tanning extracts of vegetable origin 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 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 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 |

¹³ 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.

| (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" ⁽¹⁴⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3403 | Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | Operations of refining and/or one or more specific process(es) ⁽¹⁵⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product | |
| 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 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

¹⁴ A "group" is regarded as any part of the heading separated from the rest by a semicolon.

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

| (1) | (2) | (3) or (4) | |
|---|---|---|---|
| | | However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | |
| <p>ex Chapter 35</p> <p>3505</p> <p>ex 3507</p> | <p>Albuminoidal substances; modified starches; glues; enzymes; except for:</p> <p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <p>- Starch ethers and esters</p> <p>- Other</p> <p>Prepared enzymes not elsewhere specified or included</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, 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> <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 |
| <p>ex Chapter 37</p> <p>3701</p> | <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> <p>- Instant print film for colour photography, in packs</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 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> |

| (1) | (2) | (3) or (4) | |
|---------------|--|---|--|
| 3702 | - Other Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed | Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading, except those of headings 3701 and 3702 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3704 | Photographic plates, film paper, paperboard and textiles, exposed but not developed | Manufacture from materials of any heading, except those of headings 3701 to 3704 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3801 | - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 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 |

| (1) | (2) | (3) or (4) | |
|------|--|---|--|
| 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 | <p>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</p> <ul style="list-style-type: none"> - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other | <p>Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> | |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3813 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

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

| (1) | (2) | (3) or (4) | |
|--------------|---|--|---|
| | <ul style="list-style-type: none"> -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes -- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water-insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing - Other | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> | |
| 3901 to 3915 | <p>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:</p> <ul style="list-style-type: none"> - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - 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 ⁽¹⁶⁾ | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

¹⁶ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

| (1) | (2) | (3) or (4) | |
|--------------|---|--|---|
| ex 3907 | <ul style="list-style-type: none"> - Other - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester | <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁷⁾</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽¹⁸⁾</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 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 | <p>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:</p> <ul style="list-style-type: none"> - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: <ul style="list-style-type: none"> -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content | <p>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</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - 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 ⁽¹⁹⁾ | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

¹⁷ 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.

¹⁸ 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.

¹⁹ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

| (1) | (2) | (3) or (4) | |
|--|--|---|---|
| <p>ex 3916 and ex 3917</p> <p>ex 3920</p> <p>ex 3921</p> <p>3922 to 3926</p> | <p>-- Other</p> <p>Profile shapes and tubes</p> <p>- Ionomer sheet or film</p> <p>- Sheets of regenerated cellulose, polyamides or polyethylene</p> <p>Foils of plastic, metallised</p> <p>Articles of plastics</p> | <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽²⁰⁾</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</p> <p>- 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</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>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</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽²¹⁾</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 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| <p>ex Chapter 40</p> <p>ex 4001</p> <p>4005</p> <p>4012</p> | <p>Rubber and articles thereof; except for:</p> <p>Laminated slabs of crepe rubber for shoes</p> <p>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip</p> <p>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:</p> <p>- Retreaded pneumatic, solid or cushion tyres, of rubber</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Lamination of sheets of natural rubber</p> <p>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</p> <p>Retreading of used tyres</p> | |

²⁰ 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.

²¹ The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

| (1) | (2) | (3) or (4) | |
|--|---|--|--|
| ex 4017 | - Other Articles of hard rubber | Manufacture from materials of any heading, except those of headings 4011 and 4012 Manufacture from hard rubber | |
| ex Chapter 41 ex 4102 4104 to 4106 4107, 4112 and 4113 ex 4114 | Raw hides and skins (other than furskins) and leather; except for: Raw skins of sheep or lambs, without wool on Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared 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 Patent leather and patent laminated leather; metallised leather | Manufacture from materials of any heading, except that of the product Removal of wool from sheep or lamb skins, with wool on Retanning of tanned leather Or Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except headings 4104 to 4113 Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product | |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 43 ex 4302 4303 | Furskins and artificial fur; manufactures thereof; except for: Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other Articles of apparel, clothing accessories and other articles of fur skin | Manufacture from materials of any heading, except that of the product Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled tanned or dressed furskins of heading 4302 | |
| ex Chapter 44 ex 4403 | Wood and articles of wood; wood charcoal; except for: Wood roughly squared | Manufacture from materials of any heading, except that of the product Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down | |

| (1) | (2) | (3) or (4) | |
|---------------------------|--|--|--|
| ex 4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed | Planing, sanding or end-jointing | |
| ex 4408 | Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a 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 Beading or moulding | |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding | |
| ex 4415 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size | |
| ex 4416 | Casks, barrels, vats, tubs and other cooperers' products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces | |
| ex 4418 | - Builders' joinery and carpentry of wood - Beadings and mouldings | Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding | |
| ex 4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading, except drawn wood of heading 4409 | |
| ex Chapter 45 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: | Manufacture from materials of any heading, except that of the product | |

| (1) | (2) | (3) or (4) | |
|--|--|---|--|
| <p>ex 4811</p> <p>4816</p> <p>4817</p> <p>ex 4818</p> <p>ex 4819</p> <p>ex 4820</p> <p>ex 4823</p> | <p>Paper and paperboard, ruled, lined or squared only</p> <p>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</p> <p>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</p> <p>Toilet paper</p> <p>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres</p> <p>Letter pads</p> <p>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape</p> | <p>Manufacture from paper-making materials of Chapter 47</p> <p>Manufacture from paper-making materials of Chapter 47</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from paper-making materials of Chapter 47</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from paper-making materials of Chapter 47</p> | |
| <p>ex Chapter 49</p> <p>4909</p> <p>4910</p> | <p>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:</p> <p>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</p> <p>Calendars of any kind, printed, including calendar blocks:</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p> | |

| (1) | (2) | (3) or (4) | |
|--|--|---|--|
| | <ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p> | |
| <p>ex Chapter 50</p> <p>ex 5003</p> <p>5004 to ex 5006</p> <p>5007</p> | <p>Silk; except for:</p> <p>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed</p> <p>Silk yarn and yarn spun from silk waste</p> <p>Woven fabrics of silk or of silk waste:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other | <p>Manufacture from materials of any heading, except that of the product</p> <p>Carding or combing of silk waste</p> <p>Manufacture from ⁽²²⁾:</p> <ul style="list-style-type: none"> - 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 <p>Manufacture from single yarn ⁽²³⁾</p> <p>Manufacture from ⁽²⁴⁾:</p> | |

²² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| (1) | (2) | (3) or (4) | |
|--|--|---|--|
| | | <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> | |
| <p>ex Chapter 51</p> <p>5106 to 5110</p> <p>5111 to 5113</p> | <p>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</p> <p>Yarn of wool, of fine or coarse animal hair or of horsehair</p> <p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽²⁵⁾:</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 <p>Manufacture from single yarn ⁽²⁶⁾</p> <p>Manufacture from ⁽²⁷⁾:</p> | |

²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| (1) | (2) | (3) or (4) | |
|--|--|--|--|
| | | <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> | |
| <p>ex Chapter 52</p> <p>5204 to 5207</p> <p>5208 to 5212</p> | <p>Cotton; except for:</p> <p>Yarn and thread of cotton</p> <p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽²⁸⁾:</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 <p>Manufacture from single yarn ⁽²⁹⁾</p> <p>Manufacture from ⁽³⁰⁾:</p> | |

²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| (1) | (2) | (3) or (4) | |
|--|---|---|--|
| | | <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> | |
| <p>ex Chapter 53</p> <p>5306 to 5308</p> <p>5309 to 5311</p> | <p>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:</p> <p>Yarn of other vegetable textile fibres; paper yarn</p> <p>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</p> <ul style="list-style-type: none"> - Incorporating rubber thread | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽³¹⁾:</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 <p>Manufacture from single yarn ⁽³²⁾</p> | |

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| (1) | (2) | (3) or (4) | |
|---------------|--|--|--|
| | - Other | <p>Manufacture from ⁽³³⁾:</p> <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 <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> | |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | <p>Manufacture from ⁽³⁴⁾:</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 | |
| 5407 and 5408 | <p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other | <p>Manufacture from single yarn ⁽³⁵⁾</p> <p>Manufacture from ⁽³⁶⁾:</p> | |

³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| (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 <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> | |
| 5501 to 5507 | Man-made staple fibres | <p>Manufacture from chemical materials or textile pulp</p> | |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | <p>Manufacture from ⁽³⁷⁾:</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 | |
| 5512 to 5516 | <p>Woven fabrics of man-made staple fibres:</p> <ul style="list-style-type: none"> - Incorporating rubber thread | <p>Manufacture from single yarn ⁽³⁸⁾</p> | |

³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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

| (1) | (2) | (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> <p>- Rubber thread and cord, textile covered</p> <p>- Other</p> | <p>- polypropylene filament of heading 5402,</p> <p>- polypropylene fibres of heading 5503 or 5506, or</p> <p>- polypropylene filament tow of heading 5501,</p> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from ⁽⁴²⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres made from casein, or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture from rubber thread or cord, not textile covered</p> | |
| 5605 | <p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p> | <p>Manufacture from ⁽⁴³⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning,</p> <p>- chemical materials or textile pulp, or</p> <p>- paper-making materials</p> | |

⁴² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| (1) | (2) | (3) or (4) | |
|---------------|---|--|--|
| | - Other | Manufacture from ⁽⁴⁸⁾ : - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing | |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: - Combined with rubber thread - Other | Manufacture from single yarn ⁽⁴⁹⁾ Manufacture from ⁽⁵⁰⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product | |
| 5805 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture from materials of any heading, except that of the product | |

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

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

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

| (1) | (2) | (3) or (4) | |
|------|---|---|--|
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn | |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90 % by weight of textile materials - Other | Manufacture from yarn Manufacture from chemical materials or textile pulp | |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product | |
| 5904 | Linoleum, whether or 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 ⁽⁵¹⁾ | |
| 5905 | Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other | Manufacture from yarn Manufacture from ⁽⁵²⁾ : | |

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

⁵² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| (1) | (2) | (3) or (4) | |
|------|---|---|--|
| 5906 | <p>Rubberised textile fabrics, other than those of heading 5902:</p> <ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials - Other | <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> <p>Manufacture from ⁽⁵³⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> | |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> | |

⁵³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| (1) | (2) | (3) or (4) | |
|--------------|---|--|--|
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: - Incandescent gas mantles, impregnated - Other | Manufacture from tubular knitted gas-mantle fabric Manufacture from materials of any heading, except that of the product | |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading 5911 - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 | Manufacture from yarn or waste fabrics or rags of heading 6310 Manufacture from ⁽⁵⁴⁾ : - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene ⁽⁵⁵⁾ , -- 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 ⁽⁵⁶⁾ , -- yarn of synthetic textile fibres of poly(<i>p</i> -phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁵⁷⁾ , | |

⁵⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

⁵⁵ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁵⁶ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁵⁷ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

| (1) | (2) | (3) or (4) | |
|------------|--|---|--|
| | - Other | <ul style="list-style-type: none"> -- 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 Manufacture from ⁽⁵⁸⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from ⁽⁵⁹⁾ : <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 | |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: <ul style="list-style-type: none"> - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Manufacture from yarn ⁽⁶⁰⁾ ⁽⁶¹⁾ | |

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

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

⁶⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶¹ See Introductory Note 6.

| (1) | (2) | (3) or (4) | |
|--|---|---|--|
| | - Other | Manufacture from ⁽⁶²⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| ex Chapter 62 ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 ex 6210 and ex 6216 6213 and 6214 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered Fire-resistant equipment of fabric covered with foil of aluminised polyester Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered | Manufacture from yarn ⁽⁶³⁾ ⁽⁶⁴⁾ Manufacture from yarn ⁽⁶⁵⁾ 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 ⁽⁶⁶⁾ Manufacture from yarn ⁽⁶⁷⁾ 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 ⁽⁶⁸⁾ Manufacture from unbleached single yarn ⁽⁶⁹⁾ ⁽⁷⁰⁾ 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 ⁽⁷¹⁾ | |

⁶² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁴ See Introductory Note 6.

⁶⁵ See Introductory Note 6.

⁶⁶ See Introductory Note 6.

⁶⁷ See Introductory Note 6.

⁶⁸ See Introductory Note 6.

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

⁷⁰ See Introductory Note 6.

⁷¹ See Introductory Note 6.

| (1) | (2) | (3) or (4) | |
|------|--|---|--|
| 6217 | <p>- Other</p> <p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>- Embroidered</p> <p>- Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>- Interlinings for collars and cuffs, cut out</p> <p>- Other</p> | <p>Manufacture from unbleached single yarn ⁽⁷²⁾⁽⁷³⁾</p> <p>or</p> <p>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 ⁽⁷⁴⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷⁵⁾</p> <p>Manufacture from yarn ⁽⁷⁶⁾</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷⁷⁾</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from yarn ⁽⁷⁸⁾</p> | |

⁷² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷³ See Introductory Note 6.

⁷⁴ See Introductory Note 6.

⁷⁵ See Introductory Note 6.

⁷⁶ See Introductory Note 6.

⁷⁷ See Introductory Note 6.

⁷⁸ See Introductory Note 6.

| (1) | (2) | (3) or (4) | |
|---------------|---|--|--|
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture from materials of any heading, except that of the product | |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of nonwovens - Other: -- Embroidered | Manufacture from ⁽⁷⁹⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁸⁰⁾ ⁽⁸¹⁾ 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 | |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from ⁽⁸⁴⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens | Manufacture from ⁽⁸⁵⁾ ⁽⁸⁶⁾ : - natural fibres, or - chemical materials or textile pulp | |

⁷⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸⁰ See Introductory Note 6.

⁸¹ 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.

⁸² See Introductory Note 6.

⁸³ 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.

⁸⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| (1) | (2) | (3) or (4) | |
|---------------|--|--|--|
| 6307 | - Other Other made-up articles, including dress patterns | Manufacture from unbleached single yarn ⁽⁸⁷⁾ ⁽⁸⁸⁾ | |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for: | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 | |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 65 | Headgear and parts thereof; except for: | Manufacture from materials of any heading, except that of the product | |
| 6505 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres ⁽⁸⁹⁾ | |
| 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 | |

⁸⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸⁶ See Introductory Note 6.

⁸⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸⁸ See Introductory Note 6.

⁸⁹ See Introductory Note 6.

| (1) | (2) | (3) or (4) | |
|------------------------------|--|--|--|
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate | |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading | |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) | |
| Chapter 69 | Ceramic products | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 70 | Glass and glassware; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 7003, ex 7004 and ex 7005 | Glass with a non-reflecting layer | Manufacture from materials of heading 7001 | |
| 7006 | Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: | | |
| | - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽⁹⁰⁾ | Manufacture from non-coated glass-plate substrate of heading 7006 | |
| | - Other | Manufacture from materials of heading 7001 | |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | Manufacture from materials of heading 7001 | |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading 7001 | |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of heading 7001 | |

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| (1) | (2) | (3) or (4) | |
|------------------------------|---|---|--|
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product | |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) | Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product | |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool | |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 7101 | Natural or cultured pearls, graded and temporarily strung for convenience of transport | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 7102, ex 7103 and ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stones | |
| 7106, 7108 and 7110 | Precious metals: | | |

| (1) | (2) | (3) or (4) | |
|---|---|---|--|
| <p>ex 7107, ex 7109 and ex 7111</p> <p>7116</p> <p>7117</p> | <p>- Unwrought</p> <p>- Semi-manufactured or in powder form</p> <p>Metals clad with precious metals, semi-manufactured</p> <p>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>Imitation jewellery</p> | <p>Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110</p> <p>or</p> <p>Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals</p> <p>Manufacture from unwrought precious metals</p> <p>Manufacture from metals clad with precious metals, unwrought</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> | |
| <p>ex Chapter 72</p> <p>7207</p> <p>7208 to 7216</p> <p>7217</p> <p>ex 7218, 7219 to 7222</p> <p>7223</p> | <p>Iron and steel; except for:</p> <p>Semi-finished products of iron or non-alloy steel</p> <p>Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</p> <p>Wire of iron or non-alloy steel</p> <p>Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel</p> <p>Wire of stainless steel</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205</p> <p>Manufacture from ingots or other primary forms of heading 7206</p> <p>Manufacture from semi-finished materials of heading 7207</p> <p>Manufacture from ingots or other primary forms of heading 7218</p> <p>Manufacture from semi-finished materials of heading 7218</p> | |

| (1) | (2) | (3) or (4) | |
|---|---|--|--|
| ex 7224, 7225 to 7228 7229 | 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 Manufacture from semi-finished materials of heading 7224 | |
| ex Chapter 73 ex 7301 7302 7304, 7305 and 7306 ex 7307 7308 ex 7315 | Articles of iron or steel; except for: Sheet piling Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel Skid chain | Manufacture from materials of any heading, except that of the product Manufacture from materials of heading 7206 Manufacture from materials of heading 7206 Manufacture from materials of heading 7206, 7207, 7218 or 7224 Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product | |

| (1) | (2) | (3) or (4) | |
|---------------|--|--|--|
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 7401 | Copper mattes; cement copper (precipitated copper) | Manufacture from materials of any heading, except that of the product | |
| 7402 | Unrefined copper; copper anodes for electrolytic refining | Manufacture from materials of any heading, except that of the product | |
| 7403 | Refined copper and copper alloys, unwrought: | | |
| | - Refined copper | Manufacture from materials of any heading, except that of the product | |
| | - Copper alloys and refined copper containing other elements | Manufacture from refined copper, unwrought, or waste and scrap of copper | |
| 7404 | Copper waste and scrap | Manufacture from materials of any heading, except that of the product | |
| 7405 | Master alloys of copper | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 75 | Nickel and articles thereof; except for: | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 7501 to 7503 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| (1) | (2) | (3) or (4) | |
|---------------|--|--|--|
| 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 | |
| 7802 | Lead waste and scrap | Manufacture from materials of any heading, except that of the product | |

| (1) | (2) | (3) or (4) | |
|---|---|--|--|
| <p>ex Chapter 79</p> <p>7901</p> <p>7902</p> | <p>Zinc and articles thereof, except for:</p> <p>Unwrought zinc</p> <p>Zinc waste and scrap</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used</p> <p>Manufacture from materials of any heading, except that of the product</p> | |
| <p>ex Chapter 80</p> <p>8001</p> <p>8002 and 8007</p> | <p>Tin and articles thereof, except for:</p> <p>Unwrought tin</p> <p>Tin waste and scrap; other articles of tin</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used</p> <p>Manufacture from materials of any heading, except that of the product</p> | |
| <p>Chapter 81</p> | <p>Other base metals; cermets; articles thereof:</p> <ul style="list-style-type: none"> - Other base metals, wrought; articles thereof - Other | <p>Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> | |
| <p>ex Chapter 82</p> <p>8206</p> | <p>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:</p> <p>Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>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</p> | |

| (1) | (2) | (3) or (4) | |
|---------------|---|--|--|
| 8207 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208 | Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used | |
| 8214 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used | |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used | |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product | |

| (1) | (2) | (3) or (4) | |
|------------------|--|--|--|
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof, except for: | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8401 | Nuclear fuel elements | Manufacture from materials of any heading, except that of the product ⁽⁹¹⁾ | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8402 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8403 and ex 8404 | Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers | Manufacture from materials of any heading, except those of headings 8403 and 8404 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8406 | Steam turbines and other vapour turbines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8409 | Parts suitable for use solely or principally with the engines of heading 8407 or 8408 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8411 | Turbo-jets, turbo-propellers and other gas turbines | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

⁹¹ This rule shall apply until 31.12.2005.

| (1) | (2) | (3) or (4) | |
|---------|--|--|--|
| 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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8414 | Industrial fans, blowers and the like | Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | 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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) or (4) | |
|--------------|--|---|--|
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefore | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 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: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8425 to 8428 | Lifting, handling, loading or unloading machinery | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) or (4) | |
|--------------|---|---|--|
| 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 |
| Ex 8443 | Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8444 to 8447 | Machines of these headings for use in the textile industry | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 8448 | Auxiliary machinery for use with machines of headings 8444 and 8445 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8452 | Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: | | |

| (1) | (2) | (3) or (4) | |
|--------------|---|--|--|
| | <ul style="list-style-type: none"> - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, - 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 <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | |
| 8456 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8484 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 8486 | <ul style="list-style-type: none"> - Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| (1) | (2) | (3) or (4) | |
|-----|--|---|---|
| | <ul style="list-style-type: none"> - machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching - machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass - parts and accessories suitable for use solely or principally with the machines of headings 8456, 8462 and 8464 - marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof - moulds, injection or compression types - other lifting, handing, loading or unloading machinery - parts suitable for use solely or principally with the machinery of heading 8428 -cameras of a kind used for preparing printing plates or cylinders which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof | <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:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all non originating materials used does not exceed the value of all the originating materials used <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |

| (1) | (2) | (3) or (4) | |
|---------------|---|---|--|
| 8487 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product | |
| 8501 | Electric motors and generators (excluding generating sets) | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8502 | Electric generating sets and rotary converters | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8504 | Power supply units for automatic data-processing machines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 8517 | Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528 | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

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

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

| (1) | (2) | (3) or (4) | |
|------|---|--|--|
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8528 | <ul style="list-style-type: none"> - monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471 - other monitors and projectors, not incorporating television reception apparatus; ,Reception apparatus for television -, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; | 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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8529 | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: <ul style="list-style-type: none"> -Suitable for use solely or principally with video recording or reproducing apparatus - Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471 -Other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and -in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| (1) | (2) | (3) or (4) | |
|------|--|--|--|
| 8535 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage exceeding 1000 V | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 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 |
| 8536 | <ul style="list-style-type: none"> - Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V - connectors for optical fibres, optical fibre bundles or cables -- of plastics -- of ceramics, of iron and steel -- of copper | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 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 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % 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 |
| 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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) or (4) | |
|---------|--|--|---|
| ex 8541 | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| ex 8542 | <p>Electronic integrated circuits and microassemblies:</p> <ul style="list-style-type: none"> - Monolithic integrated circuits - multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter - Other | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 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 | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | |

| (1) | (2) | (3) or (4) | |
|---------------|---|---|--|
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| (1) | (2) | (3) or (4) | |
|---------|--|--|--|
| 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles | 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 | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity: -- Not exceeding 50 cm ³ -- Exceeding 50 cm ³ - 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 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 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 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 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 |

| (1) | (2) | (3) or (4) | |
|---------------|--|--|--|
| 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 |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| (1) | (2) | (3) or (4) | |
|---------|---|---|--|
| 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) or (4) | |
|---------|--|--|--|
| 9011 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection | Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 9014 | Other navigational instruments and appliances | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9016 | Balances of a sensitivity of 5 cg or better, with or without weights | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: <ul style="list-style-type: none"> - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other | Manufacture from materials of any heading, including other materials of heading 9018 Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 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 |

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

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

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

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

| (1) | (2) | (3) or (4) | |
|------------------------|--|--|--|
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from "worked" carving materials of the same heading as the product | |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set | |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | <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 | |
| 9608 | Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 | Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used | |
| 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | <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 | |
| ex 9613 | Lighters with piezo-igniter | Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product | |
| ex 9614 | Smoking pipes and pipe bowls | Manufacture from roughly-shaped blocks | |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture from materials of any heading, except that of the product | |

ANNEX III

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

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

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

MOVEMENT CERTIFICATE

| | | |
|--|--|---|
| 1. Exporter (Name, full address, country) | EUR.1 No A 000.000 | |
| | See notes overleaf before completing this form. | |
| 3. Consignee (Name, full address, country) (Optional) | 2. Certificate used in preferential trade between And (Insert appropriate countries, groups of countries or territories) | |
| | 4. Country, group of countries or territory in which the products are considered as originating | 5. Country, group of countries or territory of destination |
| 6. Transport details (Optional) | 7. Remarks | |

| | | |
|---|---|-----------------------------------|
| 8. Item number; Marks and numbers; Number and kind of packages⁽¹⁾ 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⁾ FormNo Of Customs office Issuing countryStamp 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.

| | |
|--|---|
| <p>13. REQUEST FOR VERIFICATION, to</p> | <p>14. RESULT OF VERIFICATION</p> |
| <p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p> | <p>Verification carried out shows that this certificate ⁽¹⁾</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p> <p>_____</p> <p>(1) Insert X in the appropriate box.</p> |

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

| | | |
|---|---|---|
| 1. Exporter (Name, full address, country) | EUR.1 No A 000.000 | |
| | See notes overleaf before completing this form. | |
| 3. Consignee (Name, full address, country) (Optional) | 2. Application for a certificate to be used in preferential trade between <p align="center">and</p> (Insert appropriate countries or groups of countries or territories) | |
| | 4. Country, group of countries or territory in which the products are considered as originating | 5. Country, group of countries or territory of destination |
| 6. Transport details (Optional) | 7. Remarks | |
| 8. Item number; Marks and numbers; Number and kind of packages ⁽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 enable these goods to meet the above conditions:

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

SUBMIT the following supporting documents ⁽¹⁾:

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

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

ANNEX IV

Text of the invoice declaration

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

Bulgarian version

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

Spanish version

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

Czech version

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

Danish version

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

German version

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

Estonian version

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

Greek version

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

English version

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

French version

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

Italian version

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

Latvian version

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

Lithuanian version

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

Hungarian version

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

Maltese version

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

Dutch version

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

Polish version

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

Portuguese version

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

Romanian version

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

Slovak version

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

Slovenian version

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

Finnish version

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

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⁾.

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. ...⁽¹⁾) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ...⁽²⁾ preferencijalnoga podrijetla.

⁽¹⁾ When the invoice declaration is made out by an approved exporter, the authorization 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 Mellila, 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⁾ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.