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PROPOSAL

from:	European Commission
dated:	23 May 2013
No Cion doc.:	COM(2013) 289 final - Annex IV
Subject:	Proposal for a COUNCIL DECISION on the signing, on behalf of the European Union, and provisional application of the Association Agreement between the European Union and its Member States, of the one part, and Ukraine, of the other part - Annex IV

Delegations will find attached a proposal from the Commission, submitted under a covering letter from Mr Jordi AYET PUIGARNAU, Director, to Mr Uwe CORSEPIUS, Secretary-General of the Council of the European Union.

Encl.: COM(2013) 289 final - Annex IV

EUROPEAN
COMMISSION

Brussels, 15.5.2013
COM(2013) 289 final

Annex IV

ANNEX

Annex II to XV to Title IV of the Association Agreement between the European Union and its Member States, of the one part, and Ukraine of the other

ANNEX IV

to the

PROPOSAL FOR A COUNCIL DECISION

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ANNEX II

SAFEGUARD MEASURES ON PASSENGER CARS

Schedule of Ukraine

Trigger Levels and Maximum Safeguard Duties

This Annex sets out the trigger levels for applying safeguard measures on the product under Section 2 of Chapter 2 (Trade Remedies) of Title IV of this Agreement and the maximum safeguard duty that may be applied each year.

Year	1	2	3	4	5	6	7
Trigger Level (units)	no safeguard applicable	45 000	45 000	45 000	45 000	45 000	45 000
Trigger percentage	No safeguard applicable	20%	21%	22%	23%	24%	25%
Maximum level of import duty plus safeguard surcharge (%) *	No safeguard applicable	10	10	10	10	10	10

Year	8	9	10	11	12	13	14	15

Trigger Level (units)	45 000	45 000	45 000	45 000	45 000	45 000	45 000	45 000
Trigger percentage	25%	25%	25%	25%	25%	25%	25%	25%
Maximum level of import duty plus safeguard surcharge (%) *	10	10	10	10	10	10	10	10

* The import duty level applicable – see schedule of commitments for respective tariff lines under tariff heading 8703

ANNEX III

LIST OF LEGISLATION FOR ALIGNMENT, WITH A TIMETABLE FOR ITS IMPLEMENTATION

1. Horizontal (framework) legislation

1.1 General product safety

Timetable: during the one year period after the Agreement’s coming into force

1.2 Requirements for accreditation and market surveillance relating to the marketing of products

Timetable: during the one year period after the Agreement's coming into force

1.3 Common framework for the marketing of products

Timetable: During the one year after the Agreement’s coming into force

1.4 Units of measurement

Timetable: During the one year period after the Agreement’s coming into force

1.5 Liability for defective products

Timetable: during the one year period after the Agreement’s coming into force

2. Vertical (sectoral) legislation

2.1 Machinery

Timetable: during the two years period after the Agreement's coming into force

2.2 Electromagnetic compatibility

Timetable: during the two years period after the Agreement's coming into force

2.3 Simple pressure vessels

Timetable: during the two years period after the Agreement’s coming into force

2.4 Pressure equipment

Timetable: during the three years period after the Agreement’s coming into force

2.5 Transportable pressure equipment

Timetable: during the two years period after the Agreement's coming into force

2.6 Lifts

Timetable: during the two years period after the Agreement’s coming into force

2.7 Safety of toys

Timetable: during the two years period after the Agreement’s coming into force

2.8 Electrical equipment designed for use within certain voltage limits

Timetable: during the two years period after the Agreement's coming into force

2.9 Efficiency requirements for new hot-water boilers fired with liquid or gaseous fuels

Timetable: during the two years period after the Agreement’s coming into force

2.10 Appliances burning gaseous fuels

Timetable: during the two years period after the Agreement’s coming into force

2.11 Personal protective equipment

Timetable: during the two years period after the Agreement’s coming into force

2.12 Energy efficiency requirements for household electric refrigerators, freezers and combinations thereof

Timetable: during the two years period after the Agreement’s coming into force

2.13 Non-automatic weighing instruments

Timetable: during the three years period after the Agreement's coming into force

2.14 Measuring equipment

Timetable: during the five years period after the Agreement's coming into force

2.15 Marine equipment

Timetable: during the two years period after the Agreement`s coming into force

2.16 Medical Devices

Timetable: during the three years period after the Agreement`s coming into force

2.17 Active implantable medical devices

Timetable: during the three years period after the Agreement`s coming into force

2.18 In vitro diagnostic medical devices

Timetable: during the three years period after the Agreement`s coming into force

2.19 Equipment and protective systems intended for use in potentially explosive atmospheres

Timetable: during the three years period after the Agreement`s coming into force

2.20 Radio equipment and telecommunications terminal equipment and the mutual recognition of their conformity

Timetable: during the four years period after the Agreement`s coming into force

2.21 Cableway installations designed to carry persons

Timetable: during the three years period after the Agreement`s coming into force

2.22 Recreational craft

Timetable: during the four years period after the Agreement`s coming into force

2.23 Construction products, including its implementing measures

Timetable: until the end of 2020

2.24 Packaging and packaging waste

Timetable: during the three years period after the Agreement`s coming into force

2.25 Explosives for civil uses

Timetable: during the three years period after the Agreement`s coming into force

2.26 Indication by labelling and standard product information of the consumption of energy and other resources by energy-related products including its implementing measures

Timetable: during the five years period after the Agreement`s coming into force

2.27 High-speed railways

Timetable: during the five years period after the Agreement`s coming into force

ANNEX IV - Coverage

ANNEX IV-A

SPS MEASURES

Part 1 Measures applicable to main live animal categories

I. Equidae (including zebras) or asinine species or the offspring of crossing of those species

II. Bovine animals (including *Bubalus bubalis* and *Bison*)

III. Ovine and caprine animals

IV. Porcine animals

V. Poultry (including fowl, turkeys, guinea fowl, ducks, gees)

VI. Live fish

VII. Crustaceans

VIII. Molluscs

IX. Eggs and gametes of live fish

X. Hatching eggs

XI. Semen-ova-embryos

XII. Other mammals

XIII. Other birds

XIV. Reptiles

XV. Amphibians

XVI. Other vertebrates

XVII. Bees

Part 2 Measures applicable to animal products

I. Main product categories of animal products for human consumption

1. Fresh meat of domestic ungulates, poultry and lagomorphs, farm and wild game, including offal

2. Minced meat, meat preparations, mechanically separated meat (MSM), meat products

3. Live bivalve molluscs

4. Fishery products

5. Raw milk, colostrum, dairy products and colostrum-based products

6. Eggs and eggs products

7. Frogs' legs and snails

8. Rendered animal fats and greaves

9. Treated stomachs, bladders and intestines

10. Gelatine, raw material for the production of gelatine for human consumption

11. Collagen

12. Honey and apicultural products

II. Main products' categories of animal by-products:

In slaughterhouses	Animal by-products to be fed to fur animals
	Animal by-products for the manufacture of petfood
	Blood and blood products from equidae to be used outside the feed chain
	Fresh or chilled hides and skins of ungulates
	Animal by-products for the manufacture of derived products for uses outside the feed chain
In dairy plants	Milk, milk-based products and milk-derived products
	Colostrum and colostrum products
In other facilities for the collection or handling of animal by-products (i.e. unprocessed/ untreated materials	Blood and blood products from equidae to be used outside the feed chain
	Untreated blood products, excluding of equidae, for derived products for purposes outside the feed chain for farmed animals

	Treated blood products, excluding of equidae, for the manufacture of derived products for purposes outside the feed chain for farmed animals
	Fresh or chilled hides and skins of ungulates
	Pig bristles from third countries or regions thereof that are free from African swine fever
	Bones and bone products (excluding bone meal), horns and horn products (excluding horn meal) and hooves and hoof products (excluding hoof meal) for uses other than as feed material, organic fertilizer or soil improvers
	Horns and horn products, excluding horn meal, and hooves and hoof products, excluding hoof meal, for the production of organic fertilizers or soil improvers
	Gelatin not intended for human consumption to be used by the photographic industry
	Wool and hair
	Treated feathers, parts of feathers and down
In processing plants	Processed animal protein, including mixtures and products other than petfood containing such protein
	Blood products that could be used as feed material
	Treated hides and skins of ungulates
	Treated hides and skins of ruminants and of equidae (21 days)
	Pig bristles from third countries or regions thereof that are not free of African swine fever

	Fish oil to be used as feed material or for purposes outside the feed chain
	Rendered fats to be used as feed materials
	Rendered fats for certain purposes outside the feed chain for farmed animals
	Gelatine or Collagen to be used as feed material or for purposes outside the feed chain
	Hydrolysed protein, Dicalcium phosphate or Tricalcium phosphate to be used as feed material or for purposes outside the feed chain
	Apiculture by-products intended exclusively for use in apiculture
	Fat derivatives to be used outside the feed chain
	Fat derivatives to be used as feed or outside the feed chain
	Egg products that could be used as feed material
In petfood plants (including plants manufacturing dogchews and flavouring innards)	Canned petfood
	Processed petfood other than canned petfood
	Dogchews
	Raw petfood for direct sale
	Flavouring innards for use in the manufacture of petfood
In game trophies plants	Treated game trophies and other preparations of birds and ungulates, being solely bones, horns, hooves, claws, antlers, teeth, hides or skins
	Game trophies or other preparations

	of birds and ungulates consisting of entire parts not having been treated
In plants or establishments manufacturing intermediate products	Intermediate products
Fertiliser and soil improvers	Processed animal protein including mixtures and products other than petfood containing such protein
	Processed manure, derived products from processed manure and guano from bats
In storage of derived products	All derived products

III. Pathogenic agents

Part 3 Plants, plant products and other objects

Plants, plant products and other objects[1] which are potential carriers of pests that, by their nature or that of their processing, may create a risk for the introduction and spread of pests

Part 4 Measures applicable to food and feed additives

Food:

1. Food additives (all food additives and colors);

2. Processing aids;

3. Food flavors;

4. Food enzymes.

Feed[2]

1. Feed additives;

2. Feed materials;

3. Compound feed and pet food except if covered by Part 2 (II);

4. Undesirable substances in feed.

ANNEX IV-B

ANIMAL WELFARE STANDARDS

[1] Packaging, conveyances, containers, soil and growing mediums and any other organisms, object or material capable of harbouring or spreading pests.

[2] Only animal by-products originated from animals or parts of animals, declared as fit for human consumption may enter into the feed chain of farmed animals.

Animal welfare standards concerning:

1. stunning and slaughter of animals;

2. transport of animals and related operations;

3. farming animals.

ANNEX IV-C

OTHER MEASURES COVERED BY THIS CHAPTER

1. Chemicals originating from the migration of substances from packaging materials;

2. Composite products;

3. Genetically Modified Organisms (GMO's)[3].

The Genetically Modified Organisms' legislation will be included into the comprehensive Strategy as laid down in Article 64(4) of this Agreement shall also include timetables for approximation of the Ukrainian GMO legislation to the EU one.

ANNEX IV-D

MEASURES TO BE INCLUDED AFTER TH APPROXIMATION OF THE LEGISLATION

1. Chemicals for decontamination of food;

2. Growth promoting hormones, thyreostatics, certain hormones and B-agonists;

3. Clones;

4. Irradiation (ionization).

[3] Regulation (EC) No 641/2004 of 6 April 2004 on detailed rules for the implementation of Regulation (EC) No 1829/2003 of the European Parliament and of the Council as regards the application for the authorization of new genetically modified food and feed, the notification of existing products and adventitious or technically unavoidable presence of genetically modified material which has benefited from a favorable risk evaluation.
Regulation (EC) No 1829/2003 of the European Parliament and of the Council on genetically modified food and feed.
Regulation (EC) No 1830/2003 of the European Parliament and of the Council of 22 September 2003 concerning the traceability and labeling of genetically modified organisms and the traceability of food and feed products produced from genetically modified organisms and amending Directive 2001/18/EC.

ANNEX V

COMPREHENSIVE STRATEGY FOR THE IMPLEMENTATION OF CHAPTER IV (SANITARY AND PHYTOSANITARY MEASURES)

Ukraine shall submit a comprehensive strategy in accordance with Article 64(4) of this Agreement.

ANNEX VI

LIST OF NOTIFIABLE ANIMAL AND AQUACULTURE DISEASES AND REGULATED PESTS FOR WHICH REGIONAL FREEDOM CAN BE RECOGNISED

ANNEX VI-A

ANIMAL AND FISH DISEASES SUBJECT TO NOTIFICATION, FOR WHICH THE STATUS OF THE PARTIES IS RECOGNIZED AND FOR WHICH REGIONALISATION DECISIONS MAY BE TAKEN

1. Foot-and-mouth disease
2. Swine vesicular disease
3. Vesicular stomatitis
4. African horse sickness
5. African swine fever
6. Bluetongue
7. Pathogenic Avian influenza
8. Newcastle disease (NCD)
9. Rinderpest
10. Classical swine fever
11. Contagious bovine pleuro-pneumonia
12. Peste des petits ruminants
13. Sheep and goat pox
14. Rift Valley fever
15. Lumpy skin disease
16. Venezuelan equine encephalomyelitis
17. Glanders

18. Dourine

19. Enterovirus encephalomyelitis

20. Infectious haematopoietic necrosis (IHN)

21. Viral haemorrhagic septicaemia (VHS)

22. Infectious Salmon Anaemia (ISA)

23. Bonamia ostreae

24. Marteilia refringens

ANNEX VI-B

RECOGNITION OF THE PEST STATUS, PEST-FREE AREAS OR PROTECTED ZONES

A. Recognition of pest status

Each Party shall establish and communicate a list of regulated pests based on the following principles:

1. Pests not known to occur within any part of its own territory.;

2. Pests known to occur within any part of its own territory and under official control;

3. Pests known to occur within any part of its own territory, under official control and for which pest-free areas/protected zones are established.

Any change to the list of pest status will be immediately notified to the other Party unless otherwise notified to the relevant international organization.

B. Recognition of Pest-Free Areas (PFAs) and protected zones

The Parties recognise the concept of PFAs, and their application in respect of relevant ISPMs, as amended from time to time and protected zones.

ANNEX VII

REGIONALISATION / ZONING, PEST-FREE AREAS AND PROTECTED ZONES

A. Animal and aquaculture diseases

1. Animal diseases

The basis for recognition of the animal disease status of a Party or a region thereof shall be the Terrestrial Animal Health Code of the OIE. The basis for regionalisation decisions for an animal disease shall be the Terrestrial Animal Health Code of the OIE.

2. Aquaculture diseases

The basis for regionalisation decisions for aquaculture diseases shall be the Aquatic Animal Health Code of the OIE.

B. Pests

The criteria for the establishment of pest-free areas or protected zones for certain pests shall comply with the provisions of either:

- the FAO International Standard for Phytosanitary Measures No 4 on Requirements for the establishment of pest-free areas and the definitions of the relevant ISPMs, or

- Article 2(1)(h) of Directive 2000/29/EC.

C. Criteria for the recognition of the special status for animal diseases of the territory or a region of a Party

1. Where the importing Party considers that its territory or part of its territory is free from an animal disease other than those listed in Annex III.A., it shall present to the exporting Party appropriate supporting documentation, setting out in particular the following criteria:

    - the nature of the disease and the history of its occurrence in its territory;

    - the results of surveillance testing based on serological, microbiological, pathological or epidemiological investigation and on the fact that the disease must by law be notified to the competent authorities;

    - the period over which the surveillance was carried out;

    - where applicable, the period during which vaccination against the disease has been prohibited and the geographical area concerned by the prohibition;

    - the arrangements for verifying the absence of the disease.

2. The additional guarantees, general or specific, which may be required by the importing Party must not exceed those, which the importing Party implements nationally.

3. The Parties shall notify each other of any change in the criteria specified in paragraph 1 which relate to the disease. The additional guarantees defined in

accordance with paragraph 2 may, in the light of such notification, be amended or withdrawn by the SPS Sub-Committee referred to in Article 74 of this Agreement.

ANNEX VIII

PROVISIONAL APPROVAL OF ESTABLISHMENTS

Conditions and provisions for provisional approval of establishments

1. Provisional approval of establishments means that the importing Party, for the purpose of import, approves provisionally the establishments in the exporting Party on the basis of the appropriate guarantees provided by that Party without prior inspection by the importing Party of the individual establishments in accordance with the provisions of paragraph 4. With the same procedure and under the same conditions, the Parties shall modify or complete the lists provided for in paragraph 2 to take account of new applications and guarantees received. Only as regards the initial list of establishments verification may be part of the procedure in accordance with the provisions of paragraph 4(d).

2.1. The provisional approval shall initially be applied to the following categories of establishments

2.1.1. Establishments for products of animal origin for human consumption:

- Slaughterhouses for fresh meat of domestic ungulates, poultry, lagomorphs and farm game (Annex IV-A, Part I)
- Game handling establishments
- Cutting plants
- Establishments for minced meat, meat preparation, mechanically separated meat and meat products
- Purification centres and dispatching centres for live bivalve molluscs

Establishments for:

- eggs products
- dairy products
- fishery products
- treated stomachs, bladders and intestines
- gelatin and collagen
- fish oil
- factory vessels
- freezer vessels

2.1.2 Approved or registered establishments producing animal by products and main categories of animal by-products not for human consumption

Type of approved or registered establishments and plants	Product
Slaughterhouses	Animal by-products to be fed to fur animals
	Animal by-products for the manufacture of petfood
	Blood and blood products from equidae to be used outside the feed chain
	Fresh or chilled hides and skins of ungulates
	Animal by-products for the manufacture of derived products for uses outside the feed chain
Dairy plants	Milk, milk-based products and milk-derived products
	Colostrum and colostrum products
Other facilities for the collection or handling of animal by-products (i.e. unprocessed/ untreated materials	Blood and blood products from equidae to be used outside the feed chain
	Untreated blood products, excluding of equidae, for derived products for purposes outside the feed chain for farmed animals
	Treated blood products, excluding of equidae, for the manufacture of derived products for purposes outside the feed chain for farmed animals
	Fresh or chilled hides and skins of ungulates
	Pig bristles from third countries or regions thereof that are free from African swine fever
	Bones and bone products (excluding bone meal), horns and horn products (excluding horn meal) and hooves and hoof products (excluding hoof meal) for uses other than as feed material, organic fertiliser or soil

	improvers
	Horns and horn products, excluding horn meal, and hooves and hoof products, excluding hoof meal, for the production of organic fertilisers or soil improvers
	Gelatine not intended for human consumption to be used by the photographic industry
	Wool and hair
	Treated feathers, parts of feathers and down
Processing plants	Processed animal protein, including mixtures and products other than petfood containing such protein
	Blood products that could be used as feed material
	Treated hides and skins of ungulates
	Treated hides and skins of ruminants and of equidae (21 days)
	Pig bristles from third countries or regions thereof that are not free of African swine fever
	Fish oil to be used as feed material or for purposes outside the feed chain
	Rendered fats to be used as feed materials
	Rendered fats for certain purposes outside the feed chain for farmed animals
	Gelatine or Collagen to be used as feed material or for purposes outside the feed chain
	Hydrolysed protein, Dicalcium phosphate or Tricalcium phosphate to be used as feed material or for purposes outside

	the feed chain
	Apiculture by-products intended exclusively for use in apiculture
	Fat derivatives to be used outside the feed chain
	Fat derivatives to be used as feed or outside the feed chain
	Egg products that could be used as feed material
Petfood plants (including plants manufacturing dogchews and flavouring innards)	Canned petfood
	Processed petfood other than canned petfood
	Dogchews
	Raw petfood for direct sale
	Flavoring innards for use in the manufacture of petfood
Game trophies plants	Treated game trophies and other preparations of birds and ungulates, being solely bones, horns, hooves, claws, antlers, teeth, hides or skins
	Game trophies or other preparations of birds and ungulates consisting of entire parts not having been treated
Plants or establishments manufacturing intermediate products	Intermediate products
Fertiliser and soil improvers	Processed animal protein including mixtures and products other than petfood containing such protein
	Processed manure, derived products from processed manure and guano from bats
Storage of derived products	All derived products

3. The importing Party shall draw up lists of provisionally approved establishments as referred in 2.1.1 and shall make these lists publicly available.

4. Conditions and procedures for provisional approval:

(a) If import of the animal product concerned from the exporting Party has been authorised by the importing Party and the relevant import conditions and certification requirements for the products concerned have been established;

(b) If the competent authority of the exporting Party has provided the importing Party with satisfactory guarantees that the establishments appearing on its list or lists meet the relevant health requirements of the importing Party and has officially approved the establishments appearing on the lists for exportation to the importing Party;

(c) The competent authority of the exporting Party must have a real power to suspend the activities for exportation to the importing Party from an establishment for which that authority has provided guarantees, in the event of non-compliance with the said guarantees

(d) Verification in accordance with the provisions of Article 71 of the Agreement by the importing Party may be part of the provisional approval procedure. This verification concerns the structure and organization of the competent authority responsible for the approval of the establishment as well as the powers available to that competent authority and the guarantees that it can provide in regard to the implementation of importing Party's rules. These checks may include on the spot inspection of a certain representative number of establishments appearing on the list or lists provided by the exporting Party.

Taking into account the specific structure and division of competence within the European Union, such verification in the European Union may concern individual Member States.

(e) Based on the results of the verification provided for in subparagraph (d), the importing Party may amend the existing list of establishments.

ANNEX IX

PROCESS OF DETERMINATION OF EQUIVALENCE

1. Principles

(a) Equivalence can be determined for an individual measure or groups of measures or systems related to a certain commodity or categories of commodities or all of them;

(b) The consideration of equivalence by the importing Party of a request by the exporting Party for recognition of its measures with regards to a specific commodity shall not be a reason to disrupt trade or suspend on-going imports from the exporting party of the commodity in question;

(c) Determination of equivalence of measures is an interactive process between the exporting Party and the importing Party. The process consists of an objective demonstration of equivalence of individual measures by the exporting Party

and the objective assessment of this demonstration with a view to the possible recognition of equivalence by the importing Party;

(d) The final recognition of equivalence of the relevant measures of the exporting Party rests solely with the importing Party.

2. Preconditions

(a) The process depends on the health or pest status, the legislation and the effectiveness of the inspection and control system related to the commodity in the exporting Party. To this end the legislation in the sector concerned shall be taken into account, as well as the structure of the competent authority of the exporting Party, the command chain, authority, operational procedures and resources, and the performance of the competent authorities as regards inspection and control systems, including the level of enforcement related to the commodity and the regularity and rapidity of information to the importing Party in case of identified hazards. This recognition may be supported by documentation, verification and earlier documented experience;

(b) The Parties shall initiate the process of determination of equivalence based upon the priorities established in Article 66 (4) of the Agreement.

(c) The exporting Party shall only initiate the process when no safeguard measures imposed by the importing Party apply to the exporting Party as regards the commodity.

3. The process

(a) The exporting Party initiates the process by submitting to the importing Party a request for recognition of equivalence of an individual measure or groups of measures or systems for a commodity or a category of commodities in a sector or sub-sector or all of them;

(b) When appropriate, this request includes also the request and required documentation for approval by the importing Party on the basis of equivalence of any program or plan of the exporting Party required by the importing Party as a condition for allowing import of that commodity or categories of commodities;

(c) With this request, the exporting Party:

(i) explains the importance for trade of that commodity or categories of commodities;

(ii) identifies the individual measure(s) with which it can comply with out of the total of the measures expressed in the import conditions of the importing Party applicable to that commodity or categories of commodities;

(iii) identifies the individual measure(s) for which it seeks equivalence out of the total of the measures expressed in the import conditions of the

importing Party, applicable to that commodity or categories of commodities;

(d) In reply to this request, the importing Party explains the overall and individual objective and the rationale behind its measure(s), including the identification of the risk;

(e) With this explanation, the importing Party informs the exporting Party on the relationship of the domestic measures and the import conditions for that commodity or categories of commodities;

(f) The exporting Party objectively demonstrates to the importing Party that the measures that it has identified are equivalent to the import conditions for that commodity or categories of commodities;

(g) The importing Party objectively assesses the demonstration of equivalence by the exporting party;

(h) The importing Party concludes whether equivalence is achieved or not;

(i) The importing Party provides to the exporting Party full explanation and supporting data for its determination and decision if so required by the exporting Party;

4. Demonstration of equivalence of measures by the exporting party and assessment of this demonstration by the importing Party

(a) The exporting Party shall objectively demonstrate equivalence for each of the identified measures of the importing Party expressed in its import conditions. When appropriate, equivalence shall objectively be demonstrated for any plan or program required by the importing Party as a condition to allow import (e.g. residue plan, etc);

(b) Objective demonstration and assessment in this context should be based, as far as possible, on:

– internationally recognised standards; and/or standards based on proper scientific evidence; and/or

– risk assessment; and/or

– objective earlier documented experience; and

– legal status or level of administrative status of the measures; and

– level of implementation and enforcement on the basis of in particular:

- corresponding results of surveillance and monitoring programmes;

- inspection results by the exporting Party;

- results of analysis with recognised analysis methods;

- verification and import check results by the importing Party;

- the performance of the competent authorities of the exporting Party; and

- earlier experiences.

5. Judgment by the importing Party

In case the importing Party arrives at a negative conclusion, it shall provide the exporting Party with a detailed and reasoned explanation.

6. For plants and plant products, equivalence concerning phytosanitary measures, shall be based on relevant ISPMs.

ANNEX X

GUIDELINES FOR CONDUCTING VERIFICATIONS

Verifications may be carried out on the basis of or audits and/or on the spot checks.

For the purposes of this Annex:

(a) the "auditee" is the Party subject to the verification;

(b) the "auditor" is the Party that carries out the verification

1. General principles of verification

1.1. Verifications should be carried out in cooperation between the auditor and the auditee in accordance with the provisions set out in this Annex.

1.2. Verifications should be designed to check the effectiveness of the controls of the auditee rather than to reject individual animals, groups of animals, consignments of food establishments or individual lots of plants or plant products. Where verification reveals a serious risk to animal, plant or human health, the auditee shall take immediate corrective action. The process may include study of the relevant regulations, method of implementation, assessment of the end result, level of compliance and subsequent corrective actions.

1.3. The frequency of verifications should be based on performance. A low level of performance should result in an increased frequency of verifications; unsatisfactory performance must be corrected by the auditee to the auditor's satisfaction.

1.4. Verifications, and the decisions based on them, shall be made in a transparent and consistent manner without undue delay and in no less favorable manner for imported products than for like domestic products.

2. Principles relating to the auditor

The auditors should prepare a plan, in accordance with recognized international standards where applicable, that covers the following points:

2.1. the subject, depth and scope of the verification;

2.2. the date and place of the verification, along with a timetable up to and including the issue of the final report;

2.3. the language or languages in which the verification will be conducted and the report written;

2.4. the identity of the auditors including, if a team approach is used, the leader thereof. Specialized professional skills may be required to carry out verification of specialized systems and programmes;

2.5. a schedule of meetings with officials and visits to establishments or facilities, as appropriate. The identity of establishments or facilities to be visited need not be stated in advance;

2.6. subject to provisions on freedom of information, respect of commercial confidentiality shall be observed by the auditor. Conflicts of interest must be avoided;

2.7. respect of the rules governing occupational health and safety, and the rights of the operator. This plan should be reviewed in advance with representatives of the auditee.

3. Principles relating to the auditee

The following principles apply to actions taken by the auditee, in order to facilitate verification:

3.1. The auditee must cooperate fully with the auditor and should nominate personnel responsible for this task.

Cooperation may include, for example:

– access to all relevant regulations and standards;

– access to compliance programmes and appropriate records and documents;

– access to audit and inspection reports;

– documentation concerning corrective actions and sanctions;

– facilitating entry to establishments.

3.2. The auditee must operate a documented programme to demonstrate to the auditor that standards are being met on a consistent and uniform basis.

4. Procedures

4.1. Opening meeting

An opening meeting should be held between representatives of the Parties. At this meeting the auditor shall be responsible for reviewing the verification plan and confirming that adequate resources, documentation, and any other necessary facilities are available for conducting the verification.

4.2. Document review

The document review may consist of a review of the documents and records referred to in paragraph 3.1, the structures and powers of the auditee, and any relevant changes to inspection and certification systems since the entry into force of this Agreement or since the previous verification, with emphasis on the implementation of elements of the system of inspection and certification for animals, animal products plants or plant products of interest. This may include an examination of relevant inspection and certification records and documents.

4.3. On the spot checks

4.3.1. The decision to include this step should be based on a risk assessment, taking into account factors such as the animals, animal products, plants or plant products concerned, the history of conformity with requirements by the industry sector or exporting Party, the volume of product produced and imported or exported, changes in infrastructure and the national inspection and certification systems.

4.3.2. On the spot checks may involve visits to production and manufacturing facilities, food-handling or storage areas and control laboratories to check on compliance with the information contained in the documentary material referred to in paragraph 4.2.

4.4. Follow-up verification

Where a follow-up verification is being conducted in order to verify the correction of deficiencies, it may be sufficient to examine only those points which have been found to require correction.

5. Working documents

Forms for reporting audit findings and conclusions should be standardized as much as possible in order to make the approach to verification more uniform, transparent and efficient. The working documents may include any checklists of elements to evaluate. Such checklists may cover:

– legislation;

– structure and operations of inspection and certification services;

– establishment details and working procedures, health statistics, sampling plans and results;

– compliance action and procedures;

– reporting and complaint procedures; and

– training programmes.

6. Closing meeting

A closing meeting shall be held between representatives of the Parties, including, where appropriate, officials responsible for the national inspection and certification programs. At this meeting the auditor shall present the findings of the verification. The information shall be presented in a clear, concise manner so that the conclusions of the audit are clearly understood. An action plan for correction of any deficiencies noted shall be drawn up by the auditee, preferably with target dates for completion.

7. Report

The draft report of verification shall be forwarded to the auditee within 20 working days. The auditee shall have 25 working days to comment on the draft report. Comments made by the auditee shall be attached to and, where appropriate included in the final report. However, where a significant public, animal or plant health risk has been identified during the

verification, the auditee shall be informed as quickly as possible and in any case within 10 working days following the end of the verification.

ANNEX XI

IMPORT CHECKS AND INSPECTION FEES

A. Principles of import checks

Import checks consist of documentary checks, identity checks and physical checks

As regards animals and animal products, the physical checks and its frequency applied shall be based on the risk associated with such imports.

In carrying out the checks for plant health purposes, the importing Party shall ensure that the plants, plant products and other objects shall be meticulously inspected on an official basis, either in their entirety or by representative sample, in order to make sure, that they are not contaminated by pests.

In the event that the checks reveal non-conformity with the relevant standards and/or requirements, the importing Party shall take measures proportionate to the risk involved. Wherever possible, the importer or his representative shall be given access to the consignment and the opportunity to contribute any relevant information to assist the importing Party in taking a final decision concerning the consignment. Such decision shall be proportional to the risk.

B. Frequencies of physical checks

B.1. Import of animals and animal products into the European Union and Ukraine

Type of frontier check	Frequency rate
1. Documentary checks	100 %
2. Identity checks	100 %
3. Physical checks	
Live animals	100%
Category I products Fresh meat including offal, and products of the bovine, ovine, caprine, porcine and equine species defined in Council Directive 92/5/EEC of 10 February 1992 amending and updating Directive 77/99/EEC on health problems affecting intra-Community trade in meat products and amending Directive 64/433/EEC	20%

Fish products in hermetically sealed containers intended to render them stable at ambient temperatures, fresh and frozen fish and dry and/or salted fisheries products Whole eggs Lard and rendered fats Animal casings Hatching eggs	
Category II products Poultry meat and poultry meat products Rabbit meat, game meat (wild/farmed) and products thereof Milk and milk products for human consumption Egg products Processed animal protein for human consumption (100 % for the first six bulked consignments-Council Directive 92/118/EEC of 17 December 1992 laying down animal health and public health requirements governing trade in and imports into the Community of products not subject to the said requirements laid down in specific Community rules referred to in Annex A (I) to Directive 89/662/EEC and, as regards pathogens, to Directive 90/425/EEC) Other fisheries products than those mentioned under Commission Decision 2006/766/EEC establishing the lists of third countries and territories from which imports of bivalve molluscs, echinoderms, tunicates, marine gastropods and fishery products are permitted Bivalve molluscs Honey	50%

Category III products Semen Embryos Manure Milk and milk products (not for human consumption) Gelatin Frog's legs and snails Bones and bone products Hides and skins Bristles, wool, hair and feathers Horns, horn products, hooves and hoof products Apiculture products Game trophies Processed petfood Raw material for the manufacture of petfood Raw material, blood, blood products, glands and organs for pharmaceutical or technical use Hay and straw Pathogens Processed animal protein (packaged)	Minimum of 1% Maximum of 10%
Processed animal protein not for human consumption (bulked)	100 % for the first six consignments (points 10 and 11 of Chapter II of Annex VII to Regulation (EC) No 1774/2002 of the European Parliament and of the Council of 3 October 2002 laying down health rules concerning animal by-products not intended for human consumption

B.2. Import of non-animal food into the European Union and Ukraine

— Chilli (*Capsicum annuum*), crushed or ground — ex 0904 20 90 — Chilli products (curry) — 0910 91 05 — *Curcuma longa* (turmeric) — 0910 30 00 (*Food — dried spices*) — Red palm oil — ex 1511 10 90	10 % for Sudan dyes from all third countries

B.3. Import into the European Union and Ukraine of plants, plant products and other objects

For plants, plant products and other objects listed in Annex V, Part B to Directive 2000/29/EC.

The importing Party may carry out checks in order to verify the phytosanitary status of the consignment(s).

A reduced frequency of plant health import checks could be set up for regulated commodities with the exception of plants intended for planting.

ANNEX XII

CERTIFICATION

A. Principles of certification

Plants and plant products and other objects:

In respect of certification of plants and plant products and other objects, the competent authorities shall apply the principles laid down in the relevant ISPMs

Animals and animal products:

1. The competent authorities of the Parties shall ensure that certifying officers have a satisfactory knowledge of the veterinary legislation as regards the animals or animal products to be certified and, in general, are informed as to the rules to be followed for drawing up and issuing the certificates and - if necessary - as to the nature and extent of the enquiries, tests or examinations which should be carried out before certification.

2. Certifying officers must not certify data of which they have no personal knowledge or which cannot be ascertained by them.

3. Certifying officers must not sign blank or incomplete certificates, or certificates relating to animals or animal products, which they have not inspected or which have passed out of their control. Where a certificate is signed on the basis of another certificate or attestation, the certifying officer shall be in possession of that document before signing.

4. A certifying officer may certify data which have been:

(a) ascertained on the basis of paragraphs 1 to 3 by another person so authorized by the competent authority and acting under the control of that authority, provided that certifying authority can verify the accuracy of the data; or

(b) obtained, within the context of monitoring programmes, by reference to officially recognized quality assurance schemes or by means of an epidemiological surveillance system where this is authorized under veterinary legislation.

5. The competent authorities of the Parties shall take all necessary steps to ensure the integrity of certification. In particular they shall ensure that certifying officers designated by them:

(a) have a status which ensures their impartiality and have no direct commercial interest in the animals or products being certified or in the holdings or establishments in which they originate; and

(b) are fully aware of the significance of the contents of each certificate which they sign.

6. Certificates shall be drawn up as to ensure a link between the certificate and the consignment, at least in a language understood by the certifying officer and at least in one of the official languages of the importing Party as set out in part C of this Annex.

7. Each competent authority shall be in a position to link certificates with the relevant certifying officer and ensure that a copy of all certificates issued is available for a period to be determined by it.

8. Each Party shall introduce such checks and have such control measures taken as are necessary to prevent the issuing of false or misleading certification and the fraudulent production or use of certificates purported to be issued for the purposes of veterinary legislation.

9. Without prejudice to any legal proceedings or penalties, the competent authorities shall carry out investigations or checks and take appropriate measures to penalize any instances of false or misleading certification, which are brought to their attention. Such measures may include the temporary suspension of the certifying officers from their duties until the investigation is over. In particular:

(a) if it is found in the course of the checks that a certifying officer has knowingly issued a fraudulent certificate, the competent authority shall take all necessary steps to ensure, as far as is possible, that the person concerned cannot repeat the offence;

(b) if it is found in the course of the checks that an individual or an undertaking has made fraudulent use of or has altered an official certificate, the competent authority shall take all necessary measures to ensure, as far as possible, that the individual or undertaking cannot repeat the offence. Such measures may include a refusal subsequently to issue an official certificate to the person or undertaking concerned.

B. Certificate referred to in Article 69(2)(a) of this Agreement.

The health attestation in the certificate reflects the status of equivalence of the commodity concerned. The health attestation states compliance with the production standards of the exporting Party recognized equivalent by the importing Party.

C. Official languages for certification

1. Import into the European Union

For plants, plant products and other objects:

Certificates shall be drawn up at least in a language understood by the certifying officer and at least in one of the official languages of the country of destination.

For animals and animal products:

The health certificate must be drawn up in at least one of the official languages of the Member State of destination and in one of those of the Member State in which the import checks provided for in Article 73 of the Agreement are carried out.

2. Import into Ukraine

The health certificate must be drawn up in Ukrainian or another language, in which case a translation into Ukrainian must be provided.

ANNEX XIII

OUTSTANDING ISSUES

The Parties shall consider any outstanding issues in the framework of the SPS Sub-Committee referred to in Article 74 of this Agreement.

ANNEX XIV

COMPARTMENTALIZATION

The Parties commit to engage in further discussions with a view to implementing the principle of compartmentalization.

ANNEX XV

APPROXIMATION OF CUSTOMS LEGISLATION

Customs Code EU:

Regulation (EC) No 450/2008 of the European Parliament and the Council of 23 April 2008 laying down the Community Customs Code (Modernized Customs Code)

Timetable:
the provisions of the abovementioned Regulation, with the exception of Articles 1, 3, 10, 13 par. 3, 17, 25, 26, 28, 33-34, 39, 55, 69, 70, 77, 78, 93, 106, 133, 146,-147, 183-187, shall be incorporated into Ukrainian law within three years following the entry into force of this Agreement, in accordance with the Correlation Tables set out in the Annex to Regulation (EC) No 450/2008 and in line with the explanatory note attached to this Annex.

Common Transit and SAD

- Convention of 20 May 1987 on the Simplification of Formalities in Trade in Goods
- Convention of 20 May 1987 on a common transit procedure, as revised

Timetable: the provisions of these Conventions shall be incorporated into Ukrainian law within 1 year following the entry into force of this Agreement.

Reliefs from customs duty

Council Regulation (EC) No 1186/2009 of 16 November 2009 setting-up a Community system of reliefs from customs duty

Timetable: Titles I and II of this Regulation as agreed by the Parties shall be incorporated into Ukrainian law not later than three years following the entry into force of this Agreement.

IPR protection

Council Regulation (EC) No 1383/2003 of July 2003 concerning customs actions against goods suspected of infringing certain intellectual property rights and the measure to be taken against goods found to have infringed such rights, without prejudice to the results of the current review of EU legislation on customs enforcement of intellectual property rights.

Commission Regulation (EC) No 1891/2004 of 21 October 2004 laying down provisions for the implementation of Council Regulation (EC) No 1383/2003 of July 2003 concerning customs actions against goods suspected of infringing certain intellectual property rights and the measure to be taken against goods found to have infringed such rights, without prejudice to the results of the current review of EU legislation on customs enforcement of intellectual property rights.

Timetable: the provisions of the above Regulations shall be incorporated into Ukrainian law within three years following the entry into force of this Agreement.

Explanatory note

on approximation to the Regulation (EC) No 450/2008 of the European Parliament and the Council of 23 April 2008 laying down the Community Customs Code- Modernized Customs Code (MCC)[4].

This note contains three lists of MCC provisions:

1. only applicable to EU Member States and not relevant for approximation,

2. provisions for approximation based on the principle of best endeavour,

3. provisions for approximation.

In view of possible further amendments of the MCC, approximation shall be carried out in accordance to the Correlation Tables between the relevant articles of Regulation (EEC) No 2913/92 (the current EC Customs Code) and of Regulation (EC) No 450/2008 (MCC), as specified in the annex to the MCC, and as indicated in lists 2 and 3 of this note.

1. Provisions of the MCC only applicable to EU Member States and excluded from approximation[5].

Article	Subject	Comments
1	Subject matter and scope	
3	Customs territory	
10	Electronic systems	Requirement to interlink between Member States (MS)
13, par 3	Application and authorization	Par.3- recognition of Authorized Economic Operator (AEO) status in all MS
17	Community wide validity of decisions	
25	Customs controls- second sub-paragraph of par 2	Development of a common risk management framework
26	Cooperation between authorities, second paragraph	Cooperation between authorities of MS
28	Intra-Community flights and sea crossings	

[4] One of the key conditions for an effective and proper functioning of the free trade area is to provide the same, or a similar, operational environment for trade operators. This entails the need to the maximum possible approximation in a number of important, commonly agreed areas of the customs *acquis,* of which the Customs Code is fundamental

[5] Applies also to articles and paragraphs of the entire MCC (not listed) which refer to the procedure of adopting measures for the implementation of particular articles

33-34	Common Customs Tariff and tariff classification of goods	
39	Preferential origin of goods	Relevant to measures contained in agreements concluded by the EU
55	Place where the customs debt is incurred	
69	Entry in the accounts	
70	Time of entry in the accounts	
77	Other payment facilities – second and third subparagraph of the paragraph 1	Establishment of the rate of credit interest
78	Enforcement of payment and arrears- second and third subparagraph of paragraph 2	Establishment of the interest rate on arrears
93	Intra-European Union air and sea services	
106	Centralized clearance	
133	Products of sea fishing and other products taken from the sea	
146-147	Community transit	
183-187	Customs Code Committee and Final Provisions	

2. Provisions of MCC to which approximation based on the best endeavour principle is expected

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation (EEC) No 2913/92)
2	Mission of customs authorities		
4	Definitions		4, 235
5	Exchange and storage of data		36b, 182d
7	Exchange of additional information between customs authorities and economic operators		

11	Customs representative	Excluding provisions relevant to EU validity	5
13	Application and authorization (Authorized Economic Operator-AEO)	Excluding par.3 on EU recognition of AEO status	5a
14	Granting status		5a
15	Implementing measures	Elements to be included in implementing measures	5a
22	Appeals, decisions taken by a judicial authority		246
29	Keeping of documents and other information		16
31	Currency conversion	As far as publication of the rate of exchange is concerned	18
35-37	Rules of origin (scope, acquisition, proof of origin)		22, 23, 24, 26
44- 47	Customs debt on importation • Release for free circulation and temporary admission, • special provisions relating to non-originating products, • customs debt incurred through non-compliance, • deduction of an amount of import duty already paid)		143, 144, 210, 202, 203, 204, 205, 206
48-49	Customs debt on exportation • export and outward processing, • customs debt incurred through non-compliance)		145, 209, 210, 211

50-53	Provisions common to customs debt incurred on importation and exportation. • Prohibitions and restrictions. • Several debtors. • General rules for calculation of the amount of import or export duty.		112, 121, 122, 135, 136, 144, 178, 212, 212a, 213, 214
56- 65	Guarantee for a potential or existing customs debt. • General provisions. • Compulsory guarantee. • Optional guarantee. • Provision of guarantee, • Choice of guarantee. • Guarantor. • Comprehensive guarantee. • Additional provisions relating to the use of guarantees. • Additional or replacement guarantee. • Release of guarantee		94, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199
66	Determination of the amount of import and export duty		215, 217
67	Notification of the customs debt		221
68	Limitation of the customs debt		221
72	General time limits for payment and suspension of the limit for payment		222

73	Payment		223, 230, 231
74	Deferment of payment		224, 225, 226
75	Time limits for deferred payment		227
77	Other payment facilities (excl. second and third subparagraph of paragraph 1)	Establishment of the rate of credit interest	229
78	Enforcement of payment and arrears (excl. second and third subparagraph of paragraph 2)	Method of establishment of the rate of interest on arrears	214, 232
79	Repayment and remission		236-242
80	Repayment and remission of overcharged amounts of import or export duty		236
81	Defective goods or goods not complying with the terms of the contract		238
82	Repayment or remission on account of error by the competent authorities		220
83	Repayment and remission in equity		239
84	Procedure for repayment and remission		236-239
86	Extinguishment of customs debt		204, 206, 207, 233, 234,
87	Obligation to lodge an entry summary declaration		36a
88	Lodgement and responsible person		36b
89	Amendment of entry summary declaration		36
90	Customs declaration replacing entry summary declaration		36c
91	Customs supervision		37, 42, 58

92	Conveyance to the appropriate place		38
94	Conveyance under special circumstances		39
101-103	Customs status of goods	The aim: approximation of the principles of determination of customs status of goods	83, 164
104	Customs declaration of goods and customs supervision of Community goods		59
105	Competent customs offices		60
107	Types of customs declaration		61
108	Content of a declaration and supporting documents		62, 76, 77
109	Simplified declaration		76
110	Supplementary declaration		76
116	Simplification of customs formalities and controls		19
136	Authorization (for a special procedure)		85, 86, 87, 88, 94, 95, 100, 104, 116, 117, 132, 133, 138, 147, 148
139	Transfer of rights and obligations		90,
140	Movement of goods (placed under a special procedure)		91, 111
142	Equivalent goods		114, 115
144	External transit		91
145	Internal transit		163, 164
166	End-use procedure		82
167	Rate of yield (processing)		119
173	Standard exchange system		154, 155, 156

174	Prior importation of replacement products		154, 157
175-177	Goods leaving the customs territory • Obligation to lodge a pre-departure declaration • Measures establishing certain details • Customs supervision and exit formalities		161, 162, 182a, 182b, 182c, 183
178	Community goods (export and re-export)		161
179	Non-Community goods (export and re-export)		182, 182c
180	Exit summary declaration (export and re-export)		182c, 182d
181	Amendment of the exit summary declaration		182d
182	Temporary export (relief from export duties)		-

3. Provisions of MCC to which approximation is expected.

Article	Subject	Comment	Relevant articles of the current Customs Code (Correlation to Regulation(EEC) No2913/92)
6	Data protection		15
8	Provision of information by the customs authorities		-
9	Provision of information to the customs authorities		14
12	Empowerment		5
16	Decisions relating to the application of customs legislation. General provisions		6, 7, 10
18	Annulment of favourable decisions		8
19	Revocation and amendment of favourable decisions		9

20	Decisions relating to binding information		12
21	Application of penalties	Exc. of par 3 (notification the Commission)	-
23	Right of appeal		243
24	Suspension of implementation		244
25	Customs controls	Exc. of second subparagraph of par. 2 and exc. of par. 3- relevant for EU.	13
26	Cooperation between authorities	Exc. of paragraph 2 relevant for EU	13
27	Post release control		78
30	Charges and costs		11
32	Time limits		17
40-43	Value of goods for customs purposes • Scope • Method of customs valuation based on the transaction value • Secondary method of customs valuation • Implementing measures (the scope)		28, 29, 30, 31, 32, 33, 34, 36
95- 96	Presentation, unloading and examination of goods		40, 41, 46, 47,
97-98	Formalities after presentation • Obligation to place (non-Community) goods under a customs procedure • Goods deemed to be placed in temporary storage		48, 50, 58
99-100	Goods moved under a transit procedure • Waiver of goods arriving under transit • Provisions applicable to (non-Community) goods after a transit procedure has ended		54, 55
111- 114	Provisions applying to all customs declarations. • Person lodging a declaration • Acceptance of		63, 64, 65, 66, 67, 76

	declaration • Amendment of declaration • Invalidation of declaration		
115	Facilitation of the drawing up of customs declarations for goods falling under different tariff sub-headings		81
117- 121	Verification • Verification of a customs declaration • Examination and sampling of goods • Partial examination and sampling of goods • Results of the verification, • Identification measures	Exc. of the provisions on legal effect throughout the customs Territory of the Community	19, 68, 69, 70, 71, 72
123- 124	Release • Release of the goods • Release dependent upon payment of the amount of import or export duty corresponding to the customs debt or provision of a guarantee		73, 74
125- 127	Disposal of goods • Destruction of goods • Measures taken by the customs authorities • Abandonment		56, 57, 75, 182
129	Release for free circulation. Scope and effect		79
130- 132	Returned goods • Scope and effect • Cases in which no relief from import duties is granted • Goods previously placed under the inward processing procedure		185, 186, 187
135	Special procedures, Scope		84
137	Records		105, 106, 107, 176
138	Discharge of a procedure		89
141	Usual forms of handling		109, 173
148-150	Storage. Common provisions • Scope		98, 101, 102, 108, 166, 171,

	• Responsibilities of the holder of the authorization or procedure • Duration of a storage procedure		
151- 152	Temporary storage • Placing of goods in temporary storage • Goods in temporary storage •		50, 51, 52, 53
153-154	Customs warehousing • Storage in customs warehouses • (Community) goods, end-use and processing services.		99, 106, 110
155-161	Free zones • Designation of Free zones • Buildings and activities in free zones • Presentation of goods and their placement under the procedure • (Community) goods in free zones • (Non-Community) goods in free zones • Bringing goods out of a free zone • Customs status		167, 168, 169, 170, 172, 173, 175, 177, 180, 181
162-165	Temporary admission • Scope • Period during which goods may remain under the temporary admission procedure • Situations covered by temporary admission • Amount of import duty in case of temporary admission with partial relief from import duties		137, 139, 140, 141, 142, 143
168-170	Inward processing • Scope • Period for discharge • Temporary re-export for		114, 118, 123, 130, 182

	further processing		
171-172	Outward processing • Scope • Goods repaired free of charge		145, 146, 149, 150, 151, 152, 153