

EURO-MEDITERRANEAN AGREEMENT

establishing an association between the European Communities and their Member States, of the one part, and the Kingdom of Morocco, of the other part

THE KINGDOM OF BELGIUM,

THE KINGDOM OF DENMARK,

THE FEDERAL REPUBLIC OF GERMANY,

THE HELLENIC REPUBLIC,

THE KINGDOM OF SPAIN,

THE FRENCH REPUBLIC,

IRELAND,

THE ITALIAN REPUBLIC,

THE GRAND DUCHY OF LUXEMBOURG,

THE KINGDOM OF THE NETHERLANDS,

THE REPUBLIC OF AUSTRIA,

THE PORTUGUESE REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

Contracting Parties to the Treaty establishing the European Community and the Treaty establishing the European Coal and Steel Community, hereinafter referred to as the 'Member States', and

THE EUROPEAN COMMUNITY,

THE EUROPEAN COAL AND STEEL COMMUNITY,

hereinafter referred to as 'the Community', of the one part, and

THE KINGDOM OF MOROCCO,

hereinafter referred to as 'Morocco', of the other part,

CONSIDERING the proximity and interdependence which historic links and common values have established between the Community, its Member States and Morocco;

CONSIDERING that the Community, its Member States and Morocco wish to strengthen those links and to establish lasting relations, based on reciprocity, solidarity, partnership and co-development;

CONSIDERING the importance which the Parties attach to the principles of the United Nations Charter, particularly the observance of human rights and political and economic freedom, which form the very basis of the association;

CONSIDERING recent political and economic developments both on the European continent and in Morocco, and the resulting common responsibilities with regard to the stability, security and prosperity of the Euro-Mediterranean region;

CONSIDERING the considerable progress made by Morocco and its people towards achieving their objectives of full integration of the Moroccan economy into the world economy and participation in the community of democratic nations;

CONSCIOUS, on the one hand, of the importance of relations in an overall Euro-Mediterranean context and, on the other, of the objective of integration between the countries of the Maghreb;

DESIROUS of fully achieving the objectives of the association between them by implementing the relevant provisions of this Agreement to bring the levels of economic and social development of the Community and Morocco closer to each other;

CONSCIOUS of the importance of this Agreement, which is based on reciprocity of interests, mutual concessions, cooperation and dialogue;

DESIROUS of establishing and developing political consultation on bilateral and international issues of mutual interest;

TAKING ACCOUNT of the Community's willingness to provide Morocco with decisive support in its endeavours to bring about economic reform and adjustment and social development;

CONSIDERING the commitment of both the Community and Morocco to free trade, in compliance with the rights and obligations arising out of the General Agreement on Tariffs and Trade (GATT) in its post-Uruguay Round form;

DESIROUS of establishing cooperation, sustained by regular dialogue, on economic, social and cultural issues in order to achieve better mutual understanding;

CONVINCED that this Agreement provides a suitable framework for the development of a partnership based on private initiative, a landmark option selected by both the Community and Morocco, and that it will create a climate conducive to economic, trade and investment relations between them, a consideration which offers vital backing for economic restructuring and technological modernisation,

HAVE AGREED AS FOLLOWS:

Article 1

dialogue and cooperation, so as to foster the development and prosperity of Morocco and its people,

1. An association is hereby established between the Community and its Member States, of the one part, and Morocco, of the other part.

— encourage integration of the Maghreb countries by promoting trade and cooperation between Morocco and other countries of the region,

2. The aims of this Agreement are to:

— promote economic, social, cultural and financial cooperation.

— provide an appropriate framework for political dialogue between the Parties, allowing the development of close relations in all areas they consider relevant to such dialogue,

— establish the conditions for the gradual liberalisation of trade in goods, services and capital,

— promote trade and the expansion of harmonious economic and social relations between the Parties, notably through

Article 2

Respect for the democratic principles and fundamental human rights established by the Universal Declaration of Human Rights shall inspire the domestic and external policies of the Community and of Morocco and shall constitute an essential element of this Agreement.

TITLE I

POLITICAL DIALOGUE*Article 3*

1. A regular political dialogue shall be established between the Parties. It shall help build lasting links of solidarity between the partners which will contribute to the prosperity, stability and security of the Mediterranean region and bring about a climate of understanding and tolerance between cultures.

2. Political dialogue and cooperation are intended in particular to:

- (a) facilitate rapprochement between the Parties through the development of better mutual understanding and regular coordination on international issues of common interest;
- (b) enable each Party to consider the position and interests of the other;
- (c) contribute to consolidating security and stability in the Mediterranean region and in the Maghreb in particular;
- (d) help develop joint initiatives.

Article 4

Political dialogue shall cover all issues of common interest to the Parties, in particular the conditions required to ensure peace, security and regional development through support for cooperation, notably within the Maghreb group of countries.

Article 5

Political dialogue shall be established at regular intervals and whenever necessary notably:

- (a) at ministerial level, principally within the Association Council;
- (b) at the level of senior officials representing Morocco, on the one hand, and the Council Presidency and the Commission on the other;
- (c) taking full advantage of all diplomatic channels including regular briefings, consultations on the occasion of international meetings and contacts between diplomatic representatives in third countries;
- (d) where appropriate, by any other means which would make a useful contribution to consolidating dialogue and increasing its effectiveness.

TITLE II

FREE MOVEMENT OF GOODS*Article 6*

The Community and Morocco shall gradually establish a free trade area over a transitional period lasting a maximum of 12 years starting from the date of the entry into force of this Agreement in accordance with the provisions of this Agreement and in conformity with those of the 1994 General Agreement on Tariffs and Trade and the other multilateral agreements on trade in goods annexed to the Agreement establishing the WTO, hereinafter referred to as 'GATT'.

of the products referred to in Annex II to the Treaty establishing the European Community.

Article 8

No new customs duties on imports nor charges having equivalent effect shall be introduced in trade between the Community and Morocco.

Article 9

Products originating in Morocco shall be imported into the Community free of customs duties and charges having equivalent effect.

CHAPTER I

INDUSTRIAL PRODUCTS*Article 7*

The provisions of this chapter shall apply to products originating in the Community and Morocco with the exception

Article 10

1. The provisions of this chapter shall not preclude the retention by the Community of an agricultural component on imports of the goods originating in Morocco listed in Annex 1.

The agricultural component shall reflect differences between the price on the Community market of the agricultural products considered as being used in the production of such goods and the price of imports from third countries where the total cost of the said basic products is higher in the Community. The agricultural component may take the form of a fixed amount or an *ad valorem* duty. Such differences shall be replaced, where appropriate, by specific duties based on tariffication of the agricultural component or by *ad valorem* duties.

The provisions of Chapter II applicable to agricultural products shall apply *mutatis mutandis* to the agricultural component.

2. The provisions of this chapter shall not preclude the separate specification by Morocco of an agricultural component in the import duties in force on the products listed in Annex 2 originating in the Community. The agricultural component may take the form of a fixed amount or an *ad valorem* duty.

The provisions of Chapter II applicable to agricultural products shall apply *mutatis mutandis* to the agricultural component.

3. In the case of the products shown in Annex 2, List 1, originating in the Community, Morocco shall apply upon the entry into force of this Agreement import duties and charges having equivalent effect no greater than those in force on 1 January 1995, within the limits of the tariff quotas shown in that list.

During elimination of the industrial component of the duties pursuant to paragraph 4, the level of the duties to be applied in respect of the products for which the tariff quotas are to be abolished may not be higher than the level of the duties in force on 1 January 1995.

4. In the case of the products in Annex 2, List 2, originating in the Community, Morocco shall eliminate the industrial component of the duties in accordance with the provisions laid down in Article 11(2) of this Agreement in respect of products in Annex 3.

In the case of the products in Annex 2, Lists 1 and 3, originating in the Community, Morocco shall eliminate the industrial component of the duties in accordance with the provisions laid down in Article 11(3) of this Agreement in respect of products in Annex 4.

5. The agricultural components applied pursuant to paragraphs 1 and 2 may be reduced where, in trade between the Community and Morocco, the charge applicable to a basic agricultural product is reduced or where such reductions are the result of mutual concessions relating to processed agricultural products.

6. The reduction referred to in paragraph 5, the list of products concerned and, where appropriate, the tariff quotas within which the reduction applies shall be established by the Association Council.

Article 11

1. Customs duties and charges having equivalent effect applicable on import into Morocco of products originating in the Community other than those listed in Annexes 3, 4, 5 and 6 shall be abolished upon the entry into force of this Agreement.

2. Customs duties and charges having equivalent effect applicable on import into Morocco of the products originating in the Community listed in Annex 3 shall be progressively abolished in accordance with the following timetable:

on the date of entry into force of this Agreement each duty and charge shall be reduced to 75% of the basic duty;

one year after the date of entry into force of this Agreement each duty and charge shall be reduced to 50% of the basic duty;

two years after the date of entry into force of this Agreement each duty and charge shall be reduced to 25% of the basic duty;

three years after the date of entry into force of this Agreement the remaining duties shall be abolished.

3. Customs duties and charges having equivalent effect applicable on import into Morocco of the products originating in the Community listed in Annex 4 shall be progressively abolished in accordance with the following timetables:

three years after the date of entry into force of this Agreement each duty and charge shall be reduced to 90% of the basic duty;

four years after the date of entry into force of this Agreement each duty and charge shall be reduced to 80% of the basic duty;

five years after the date of entry into force of this Agreement each duty and charge shall be reduced to 70% of the basic duty;

six years after the date of entry into force of this Agreement each duty and charge shall be reduced to 60% of the basic duty;

seven years after the date of entry into force of this Agreement each duty and charge shall be reduced to 50% of the basic duty;

eight years after the date of entry into force of this Agreement each duty and charge shall be reduced to 40% of the basic duty;

nine years after the date of entry into force of this Agreement each duty and charge shall be reduced to 30% of the basic duty;

10 years after the date of entry into force of this Agreement each duty and charge shall be reduced to 20% of the basic duty;

11 years after the date of entry into force of this Agreement each duty and charge shall be reduced to 10% of the basic duty;

12 years after the date of entry into force of this Agreement the remaining duties shall be abolished.

4. In the event of serious difficulties for a given product, the timetable for the list in Annex 4 may be reviewed by the Association Committee by common accord on the understanding that the schedule for which the review has been requested may not be extended in respect of the product concerned beyond the maximum transitional period of 12 years. If the Association Committee has not taken a decision within 30 days of its application to review the timetable, Morocco may suspend the timetable provisionally for a period which may not exceed one year.

5. For each product the basic duty to which the successive reductions laid down in paragraphs 2 and 3 are to be applied shall be that actually applied vis-à-vis the Community on 1 January 1995.

6. If, after 1 January 1995, any tariff reduction is applied on an *erga omnes* basis, the reduced duties shall replace the basic duties referred to in paragraph 5 as from the date when such reductions are applied.

7. Morocco shall communicate its basic duties to the Community.

Article 12

1. Morocco hereby undertakes to eliminate the reference prices applied on 1 July 1995 to the products listed in Annex 5 at the latest three years after this Agreement enters into force.

In cases in which such reference prices are applied to textiles and clothing, those prices shall be progressively eliminated over a period of three years dating from the entry into force of this Agreement. The pace at which elimination of the reference prices takes place shall ensure that products originating in the Community retain a margin of preference of at least 25% over the reference prices which Morocco applies on an *erga omnes* basis. If that margin of preference cannot be maintained, Morocco shall apply a tariff reduction to products originating in the Community. That tariff reduction must not be lower than 5% of the customs duties and charges having equivalent effect in force on the date on which that reduction is due to be made.

If Morocco's commitments under the GATT provide for a shorter period for the elimination of import reference prices, that shorter period shall be applicable.

2. The provisions of Article 11 shall not apply to the products appearing in Annex 6, Lists 1 and 2, without prejudice to the following:

(a) in the case of the products on List 1, the provisions of Article 19(2) shall apply only after the transitional period has elapsed. However, they may be made to apply sooner by a decision of the Association Council;

(b) the arrangements applying to the products on Lists 1 and 2 shall be re-examined by the Association Council three years after this Agreement's entry into force.

At the time of that re-examination, the Association Council shall establish a tariff-dismantling timetable for the products appearing in Annex 6, apart from those of subheading 6309 00.

Article 13

The provisions concerning the abolition of customs duties on imports shall also apply to customs duties of a fiscal nature.

Article 14

1. Exceptional measures of limited duration which derogate from the provisions of Article 11 may be taken by Morocco in the form of an increase or reintroduction of customs duties.

These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce major social problems.

Customs duties on imports applicable in Morocco to products originating in the Community introduced by these measures may not exceed 25% *ad valorem* and shall maintain an element of preference for products originating in the Community. The total value of imports of the products which are subject to these measures may not exceed 15% of total imports of industrial products from the Community during the last year for which statistics are available.

These measures shall be applied for a period not exceeding five years unless a longer duration is authorised by the Association Committee. They shall cease to apply at the latest on the expiry of the maximum transitional period of 12 years.

No such measures may be introduced in respect of a product if more than three years have elapsed since the elimination of all duties and quantitative restrictions or charges or measures having equivalent effect concerning that product.

Morocco shall inform the Association Committee of any exceptional measures it intends to take and, at the request of the Community, consultations shall be held on such measures and the sectors to which they apply before they are implemented. When taking such measures Morocco shall provide the Committee with a timetable for the elimination of the customs duties introduced under this Article. This timetable shall provide for a phasing-out of these duties in equal annual instalments starting at the latest two years after their introduction. The Association Committee may decide on a different timetable.

2. By way of derogation from the fourth subparagraph of paragraph 1, the Association Committee may exceptionally, in order to take account of the difficulties involved in setting up

a new industry, authorise Morocco to maintain the measures already taken pursuant to paragraph 1 for a maximum period of three years beyond the 12 year transitional period.

CHAPTER II

AGRICULTURAL AND FISHERY PRODUCTS

Article 15

The provisions of this chapter shall apply to the products originating in the Community and Morocco listed in Annex II to the Treaty establishing the European Community.

Article 16

The Community and Morocco shall gradually implement greater liberalisation of their reciprocal trade in agricultural and fishery products.

Article 17

1. Agricultural and fishery products originating in Morocco shall benefit on import into the Community from the provisions set out in Protocols 1 and 2 respectively.

2. Agricultural products originating in the Community shall benefit on import into Morocco from the provisions set out in Protocol 3.

Article 18

1. From 1 January 2000, the Community and Morocco shall assess the situation with a view to determining the liberalisation measures to be applied by the Community and Morocco with effect from 1 January 2001 in accordance with the objective set out in Article 16.

2. Without prejudice to the provisions of paragraph 1 and taking account of the patterns of trade in agricultural products between the Parties and the particular sensitivity of such products, the Community and Morocco will examine on a regular basis in the Association Council, product by product and on a reciprocal basis, the possibilities of granting each other further concessions.

CHAPTER III

COMMON PROVISIONS

Article 19

1. No new quantitative restriction on imports or measure having equivalent effect shall be introduced in trade between the Community and Morocco.

2. Quantitative restrictions on imports and measures having equivalent effect in trade between Morocco and the Community shall be abolished upon the entry into force of this Agreement.

3. The Community and Morocco shall apply to the other's exports neither customs duties nor charges having equivalent effect nor quantitative restrictions or measures of equivalent effect.

Article 20

1. Should specific rules be introduced as a result of implementation of their agricultural policies or modification of their existing rules, or should the provisions on the implementation of their agricultural policies be modified or developed, the Community and Morocco may modify the arrangements laid down in this Agreement in respect of the products concerned.

The Party carrying out such modification shall inform the Association Committee thereof. At the request of the other Party, the Association Committee shall meet to take appropriate account of that Party's interests.

2. If the Community or Morocco, in applying paragraph 1, modifies the arrangements made by this Agreement for agricultural products, they shall accord imports originating in the other Party an advantage comparable to that provided for in this Agreement.

3. Any modification of the arrangements made by this Agreement shall be the subject, at the request of the other Contracting Party, of consultations within the Association Council.

Article 21

Products originating in Morocco shall not enjoy more favourable treatment when imported into the Community than that applied by Member States among themselves.

The provisions of this Agreement shall apply without prejudice to the provisions of Council Regulation (EEC) No 1911/91 of 26 June 1991 on the application of the provisions of Community law to the Canary Islands.

Article 22

1. The two Parties shall refrain from any measures or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products of one Party and like products originating in the territory of the other Party.

2. Products exported to the territory of one of the Parties may not benefit from repayment of indirect internal taxation

in excess of the amount of indirect taxation imposed on them directly or indirectly.

Article 23

1. This Agreement shall not preclude the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade in so far as they do not have the effect of altering the trade arrangements provided for in this Agreement.

2. Consultations between the Parties shall take place within the Association Committee concerning agreements establishing customs unions or free trade areas and, where appropriate, on other major issues related to their respective trade policies with third countries. In particular in the event of a third country acceding to the Community, such consultations shall take place so as to ensure that account is taken of the mutual interests of the Community and Morocco stated in this Agreement.

Article 24

If one of the Parties finds that dumping is taking place in trade with the other Party within the meaning of Article VI of the General Agreement on Tariffs and Trade, it may take appropriate measures against this practice in accordance with the Agreement relating to the application of Article VI of the General Agreement on Tariffs and Trade, related internal legislation and the conditions and procedures laid down in Article 27 of this Agreement.

Article 25

Where any product is being imported in such increased quantities and under such conditions as to cause or threaten to cause:

- serious injury to domestic producers of like or directly competitive products in the territory of one of the Contracting Parties, or
- serious disturbances in any sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,

the Community or Morocco may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

Article 26

Where compliance with the provisions of Article 19(3) leads to:

- (i) re-export to a third country of a product against which the exporting Party maintains quantitative export restrictions,

export duties or measures or charges having equivalent effect; or

- (ii) a serious shortage, or threat thereof, of a product essential to the exporting Party;

and where the situations referred to above give rise, or are likely to give rise, to major difficulties for the exporting Party, that Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27. The measures shall be non-discriminatory and shall be eliminated when conditions no longer justify their maintenance.

Article 27

1. In the event of the Community or Morocco subjecting imports of products liable to give rise to the difficulties referred to in Article 25 to an administrative procedure having as its purpose the rapid supply of information on trade flow trends, it shall inform the other Party.

2. In the cases specified in Articles 24, 25 and 26, before taking the measures provided for therein or, in cases to which paragraph 3(d) of this Article applies, as soon as possible, the Community or Morocco, as the case may be, shall supply the Association Committee with all relevant information with a view to seeking a solution acceptable to the two Parties.

In the selection of measures, priority shall be given to those which least disturb the functioning of this Agreement.

The safeguard measures shall be immediately notified to the Association Committee by the Party concerned and shall be the subject of periodic consultations, particularly with a view to their abolition as soon as circumstances permit.

3. For the implementation of paragraph 2, the following provisions shall apply:

- (a) as regards Article 24, the exporting Party shall be informed of the dumping case as soon as the authorities of the importing Party have initiated an investigation. When no end has been put to the dumping within the meaning of Article VI of the General Agreement on Tariffs and Trade or no other satisfactory solution has been reached within 30 days of the matter being referred, the importing Party may adopt the appropriate measures;
- (b) as regards Article 25, the difficulties arising from the situation referred to in that Article shall be referred for examination to the Association Committee, which may take any decision needed to put an end to such difficulties.

If the Association Committee or the exporting Party has not taken a decision putting an end to the difficulties or no other satisfactory solution has been reached within 30 days of the matter being referred, the importing Party may adopt the appropriate measures to remedy the problem. These measures shall not exceed the scope of what is necessary to remedy the difficulties which have arisen;

- (c) as regards Article 26, the difficulties arising from the situations referred to in that Article shall be referred for examination to the Association Committee.

The Association Committee may take any decision needed to put an end to the difficulties. If it has not taken such a decision within 30 days of the matter being referred to it, the exporting Party may apply appropriate measures to exports of the product concerned;

- (d) where exceptional circumstances requiring immediate action make prior information or examination, as the case may be, impossible, the Community or Morocco, whichever is concerned, may, in the situations specified in Articles 24, 25 and 26, apply forthwith the precautionary measures strictly necessary to deal with the situation and shall inform the other Party immediately thereof.

Article 28

This Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of

public morality, public policy or public security; the protection of health and life of humans, animals or plants; the protection of national treasures of artistic, historic or archaeological value or the protection of intellectual, industrial and commercial property or rules relating to gold and silver. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Parties.

Article 29

The concept of 'originating products' for the purposes of implementing this title and the methods of administrative cooperation relating thereto are laid down in Protocol 4.

Article 30

The Combined Nomenclature of goods shall be applied to the classification of goods in trade between the two Parties.

TITLE III

RIGHT OF ESTABLISHMENT AND SERVICES

Article 31

1. The Parties agree to widen the scope of this Agreement to cover the right of establishment of one Party's firms on the territory of the other and liberalisation of the provision of services by one Party's firms to consumers of services in the other.

2. The Association Council will make recommendations for achieving the objective described in paragraph 1.

In making such recommendations, the Association Council will take account of past experience of implementation of reciprocal most-favoured-nation treatment and of the respective obligations of each Party under the General Agreement on Trade in Services annexed to the Agreement establishing the WTO, hereinafter referred to as the 'GATS', particularly those in Article V of the latter.

3. The Association Council will make a first assessment of the achievement of this objective no later than five years after this Agreement enters into force.

4. Without prejudice to the provisions of paragraph 3, the Association Council shall, once this Agreement is in force,

examine the international maritime transport sector with a view to making appropriate recommendations for liberalisation measures. The Association Council shall take account of the results of GATS negotiations on this matter subsequent to the end of the Uruguay Round.

Article 32

1. At the outset, each of the Parties shall reaffirm its obligations under the GATS, particularly the obligation to grant reciprocal most-favoured-nation treatment in the service sectors covered by that obligation.

2. In accordance with the GATS, such treatment shall not apply to:

- (a) advantages granted by either Party under the terms of an agreement of the type defined in Article V of the GATS or to measures taken on the basis of such an agreement;

- (b) other advantages granted in accordance with the list of exemptions from most-favoured-nation treatment annexed by either Party to the GATS.

TITLE IV

PAYMENTS, CAPITAL, COMPETITION AND OTHER ECONOMIC PROVISIONS

CHAPTER I

CURRENT PAYMENTS AND MOVEMENT OF CAPITAL*Article 33*

Subject to the provisions of Article 35, the Parties undertake to allow all current payments for current transactions to be made in a freely convertible currency.

Article 34

1. With regard to transactions on the capital account of balance of payments, the Community and Morocco shall ensure, from the entry into force of this Agreement, that capital relating to direct investments in Morocco in companies formed in accordance with current laws can move freely and that the yield from such investments and any profit stemming therefrom can be liquidated and repatriated.

2. The Parties shall consult each other with a view to facilitating, and fully liberalising when the time is right, the movement of capital between the Community and Morocco.

Article 35

Where one or more Member States of the Community, or Morocco, is in serious balance of payments difficulties, or under threat thereof, the Community or Morocco, as the case may be, may, in accordance with the conditions established under the GATT and Articles VIII and XIV of the Articles of Agreement of the International Monetary Fund, adopt restrictions on current transactions which shall be of limited duration and may not go beyond what is strictly necessary to remedy the balance of payments situation. The Community or Morocco, as the case may be, shall inform the other Party forthwith and shall submit to it as soon as possible a timetable for the elimination of the measures concerned.

CHAPTER II

COMPETITION AND OTHER ECONOMIC PROVISIONS*Article 36*

1. The following are incompatible with the proper functioning of this Agreement, in so far as they may affect trade between the Community and Morocco:

- (a) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;

- (b) abuse by one or more undertakings of a dominant position in the territories of the Community or of Morocco as a whole or in a substantial part thereof;

- (c) any official aid which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods, with the exception of cases in which a derogation is allowed under the Treaty establishing the European Coal and Steel Community.

2. Any practices contrary to this Article shall be assessed on the basis of criteria arising from the application of the rules of Articles 85, 86 and 92 of the Treaty establishing the European Community(*) and, in the case of products falling within the scope of the European Coal and Steel Community, the rules of Articles 65 and 66 of the Treaty establishing that Community, and the rules relating to State aid, including secondary legislation.

3. The Association Council shall, within five years of the entry into force of this Agreement, adopt the necessary rules for the implementation of paragraphs 1 and 2.

Until these rules are adopted, the provisions of the Agreement on interpretation and application of Articles VI, XVI and XXIII of the General Agreement on Tariffs and Trade shall be applied as the rules for the implementation of paragraph 1(c) and related parts of paragraph 2.

4. (a) For the purposes of applying the provisions of paragraph 1(c), the Parties recognise that during the first five years after the entry into force of this Agreement, any State aid granted by Morocco shall be assessed taking into account the fact that Morocco shall be regarded as an area identical to those areas of the Community described in Article 92(3)(a) of the Treaty establishing the European Community.

During the same period of time, Morocco may exceptionally, as regards ECSC steel products, grant State aid for restructuring purposes provided that:

- it leads to the viability of the recipient firms under normal market conditions at the end of the restructuring period,

(*) Renumbered Articles 81, 82 and 87 in the consolidated version of the EC Treaty (following the entry into force of the Treaty of Amsterdam).

- the amount and intensity of such aid are strictly limited to what is absolutely necessary in order to restore such viability and are progressively reduced,
- the restructuring programme is linked to a comprehensive plan for rationalising capacity in Morocco.

The Association Council shall, taking into account the economic situation of Morocco, decide whether the period should be extended every five years.

- b) Each Party shall ensure transparency in the area of official aid, *inter alia*, by reporting annually to the other Party on the total amount and the distribution of the aid given and by providing, upon request, information on aid schemes. Upon request by one Party, the other Party shall provide information on particular individual cases of official aid.

5. With regard to products referred to in Chapter II of Title II:

- the provisions of paragraph 1(c) do not apply,
- any practices contrary to paragraph 1(a) shall be assessed according to the criteria established by the Community on the basis of Articles 42 and 43 of the Treaty establishing the European Community, and in particular those established in Council Regulation (EEC) No 26/62.

6. If the Community or Morocco considers that a particular practice is incompatible with the terms of paragraph 1, and:

- is not adequately dealt with under the implementing rules referred to in paragraph 3, or
- in the absence of such rules, and if such practice causes or threatens to cause serious prejudice to the interest of the other Party or material injury to its domestic industry, including its services industry,

it may take appropriate measures after consultation within the Association Committee or after 30 working days following referral to that Committee.

In the case of practices incompatible with paragraph 1(c) of this Article, such appropriate measures may, where the GATT applies thereto, only be adopted in accordance with the procedures and under the conditions laid down by the General Agreement on Tariffs and Trade and any other relevant instrument negotiated under its auspices which is applicable between the Parties.

7. Notwithstanding any provisions to the contrary adopted in accordance with paragraph 3, the Parties shall exchange information taking into account the limitations imposed by the requirements of professional and business secrecy.

Article 37

The Member States and Morocco shall progressively adjust, without affecting commitments made under the GATT, any State monopolies of a commercial character so as to ensure that, by the end of the fifth year following the entry into force of this Agreement, no discrimination regarding the conditions under which goods are procured and marketed exists between nationals of the Member States and of Morocco. The Association Committee will be informed about the measures adopted to implement this objective.

Article 38

With regard to public enterprises and enterprises which have been granted special or exclusive rights, the Association Council shall ensure, from the fifth year following the entry into force of this Agreement, that no measure which disturbs trade between the Community and Morocco in a manner which runs counter to the interests of the Parties is adopted or maintained. This provision shall not impede the performance in fact or in law of the specific functions assigned to those enterprises.

Article 39

1. The Parties shall provide suitable and effective protection of intellectual, industrial and commercial property rights, in line with the highest international standards. This shall encompass effective means of enforcing such rights.

2. Implementation of this Article and of Annex 7 shall be regularly assessed by the Parties. If difficulties which affect trade arise in connection with intellectual, industrial and commercial property rights, either Party may request urgent consultations to find mutually satisfactory solutions.

Article 40

1. The Parties shall take appropriate steps to promote the use by Morocco of Community technical rules and European standards for industrial and agri-food products and certification procedures.

2. Using the principles set out in paragraph 1 as a basis, the Parties shall, when the circumstances are right, conclude agreements for the mutual recognition of certifications.

Article 41

1. The Parties shall set as their objective a reciprocal and gradual liberalisation of public procurement contracts.

2. The Association Council shall take the steps necessary to implement paragraph 1.

TITLE V

ECONOMIC COOPERATION*Article 42***Objectives**

1. The Parties undertake to step up economic cooperation in their mutual interest and in the spirit of partnership which is at the root of this Agreement.

2. The objective of economic cooperation shall be to support Morocco's own efforts to achieve sustainable economic and social development.

*Article 43***Scope**

1. Cooperation will be targeted first and foremost at areas of activity suffering the effects of internal constraints and difficulties or affected by the process of liberalising Morocco's economy as a whole, and more particularly by the liberalisation of trade between Morocco and the Community.

2. Similarly, cooperation shall focus on areas likely to bring the economies of the Community and Morocco closer together, particularly those which will generate growth and employment.

3. Cooperation shall foster economic integration within the Maghreb using any measures likely to further such relations within the region.

4. Preservation of the environment and ecological balances shall constitute a central component of the various fields of economic cooperation.

5. Where appropriate, the Parties shall determine by agreement other fields of economic cooperation.

*Article 44***Methods**

Economic cooperation shall involve methods including:

(a) regular economic dialogue between the two Parties covering all aspects of macroeconomic policy;

(b) communication and exchanges of information;

(c) advice, use of the services of experts and training;

(d) joint ventures;

(e) assistance with technical, administrative and regulatory matters.

*Article 45***Regional cooperation**

In order to make the most of this Agreement, the Parties shall foster all activities which have a regional impact or involve third countries, notably:

(a) intra-regional trade within the Maghreb;

(b) environmental matters;

(c) the development of economic infrastructure;

(d) research in science and technology;

(e) cultural matters;

(f) customs matters;

(g) regional institutions and the establishment of common or harmonised programmes and policies.

*Article 46***Education and training**

The aim of cooperation shall be to:

(a) find ways to bring about a significant improvement in education and training, including vocational training;

(b) place special emphasis on giving the female population access to education, including technical training, higher education and vocational training;

(c) encourage the establishment of lasting links between specialist bodies on the Parties' territories in order to pool and exchange experience and methods.

*Article 47***Scientific, technical and technological cooperation**

The aim of cooperation shall be to:

- (a) encourage the establishment of permanent links between the Parties' scientific communities, notably by means of:
- providing Morocco with access to Community research and technological development programmes in accordance with Community rules governing non-Community countries' involvement in such programmes,
 - Moroccan participation in networks of decentralised cooperation,
 - promoting synergy in training and research;
- b) improve Morocco's research capabilities;
- c) stimulate technological innovation and the transfer of new technology and know-how;
- d) encourage all activities aimed at establishing synergy at regional level.

*Article 48***Environment**

The aim of cooperation shall be to prevent deterioration of the environment, to improve the quality of the environment, to protect human health and to achieve rational use of natural resources for sustainable development.

The Parties undertake to cooperate in areas including:

- (a) soil and water quality;
- (b) the consequences of development, particularly industrial development (especially safety of installations and waste);
- (c) monitoring and preventing pollution of the sea.

*Article 49***Industrial cooperation**

The aim of cooperation shall be to:

- (a) encourage cooperation between the Parties' economic operators, including cooperation in the context of access

for Morocco to Community business networks and decentralised cooperation networks;

- (b) back the effort to modernise and restructure Morocco's public and private sector industry (including the agri-food industry);
- (c) foster an environment which favours private initiative, with the aim of stimulating and diversifying output for the domestic and export markets;
- (d) make the most of Morocco's human resources and industrial potential through better use of policy in the fields of innovation and research and technological development;
- (e) facilitate access to credit to finance investment.

*Article 50***Promotion and protection of investment**

The aim of cooperation shall be to create a favourable climate for flows of investment, and to use the following in particular:

- (a) the establishment of harmonised and simplified procedures, co-investment machinery (especially to link small and medium-sized enterprises) and methods of identifying and providing information on investment opportunities;
- (b) the establishment, where appropriate, of a legal framework to promote investment, chiefly through the conclusion by Morocco and the Member States of investment protection agreements and agreements preventing double taxation.

*Article 51***Cooperation in standardisation and conformity assessment**

The Parties shall cooperate in developing:

- (a) the use of Community rules in standardisation, metrology, quality control and conformity assessment;
- (b) the updating of Moroccan laboratories, leading eventually to the conclusion of mutual recognition agreements for conformity assessment;
- (c) the bodies responsible for intellectual, industrial and commercial property and for standardisation and quality in Morocco.

*Article 52***Approximation of legislation**

Cooperation shall be aimed at helping Morocco to bring its legislation closer to that of the Community in the areas covered by this Agreement.

*Article 53***Financial services**

The aim of cooperation shall be to achieve closer common rules and standards in areas including the following:

- (a) bolstering and restructuring Morocco's financial sectors;
- (b) improving accounting, auditing, supervision and regulation of financial services and financial monitoring in Morocco.

*Article 54***Agriculture and fisheries**

The aim of cooperation shall be to:

- (a) modernise and restructure agriculture and fisheries through methods including the modernisation of infrastructure and equipment, the development of packaging and storage techniques and the improvement of private distribution and marketing chains;
- (b) diversify output and external markets;
- (c) achieve cooperation in health, plant health and growing techniques.

*Article 55***Transport**

The aim of cooperation shall be to:

- (a) achieve the restructuring and modernisation of road, rail, port and airport infrastructure of common interest, in correlation with major trans-European communication routes;
- (b) define and apply operating standards comparable to those found in the Community;
- (c) bring equipment up to Community standards, particularly where multimodal transport, containerisation and transshipment are concerned;

- (d) gradually improve road, maritime and multimodal transit and the management of ports, airports, sea and air traffic and railways.

*Article 56***Telecommunications and information technology**

Cooperation shall focus on:

- (a) telecommunications in general;
- (b) standardisation, conformity testing and certification for information technology and telecommunications;
- (c) dissemination of new information technologies, particularly in relation to networks and the interconnection of networks (ISDN — integrated services digital networks — and EDI — electronic data interchange);
- (d) stimulating research on and development of new communication and information technology facilities to develop the market in equipment, services and applications related to information technology and to communications, services and installations.

*Article 57***Energy**

Cooperation shall focus on:

- (a) renewable energy;
- (b) promoting the saving of energy;
- (c) applied research relating to networks of databases linking the two Parties' economic and social operators;
- (d) backing efforts to modernise and develop energy networks and the interconnection of such networks with Community networks.

*Article 58***Tourism**

The aim of cooperation shall be to develop tourism, particularly with regard to:

- (a) catering management and quality of service in the various fields connected with catering;

(b) development of marketing;

Article 62

(c) promotion of tourism for young people.

Combating drug use and trafficking

Article 59

Cooperation in customs matters

1. The aim of cooperation shall be to ensure fair trade and compliance with trade rules. It shall focus on:

- (a) simplifying customs checks and procedures;
- (b) the use of the single administrative document and creating a link between the Community and Moroccan transit systems.

2. Without prejudice to other forms of cooperation provided for in this Agreement, and particularly those provided for in Articles 61 and 62, the Contracting Parties' administrative authorities shall provide mutual assistance in accordance with the terms of Protocol 5.

Article 60

Cooperation in statistics

The aim of cooperation shall be to bring the methods used by the Parties closer together and to put to use data on all areas covered by this Agreement for which statistics can be collected.

Article 61

Money laundering

1. The Parties agree on the need to work towards and cooperate on preventing the use of their financial systems to launder the proceeds of criminal activities in general and drug trafficking in particular.

2. Cooperation in this area shall include administrative and technical assistance with the purpose of establishing suitable standards against money laundering equivalent to those adopted by the Community and international fora in this field, including the Financial Action Task Force (FATF).

1. The aim of cooperation shall be to:

(a) improve the effectiveness of policies and measures to prevent and combat the production and supply of and trafficking in narcotics and psychotropic substances;

(b) eliminate illicit consumption of such products.

2. The Parties shall together set out appropriate strategies and methods of cooperation, in accordance with their own legislation, to attain those objectives. For any action which is not conducted jointly, there shall be consultations and close coordination.

Such action may involve the appropriate public and private sector institutions and international organisations, in collaboration with the Government of the Kingdom of Morocco and the relevant authorities in the Community and the Member States.

3. Cooperation shall take the following forms in particular:

(a) the establishment or expansion of clinics/hostels and information centres for the treatment and rehabilitation of drug addicts;

(b) the implementation of prevention, information, training and epidemiological research projects;

(c) the establishment of standards for preventing diversion of precursors and other essential ingredients for the illicit manufacture of narcotics and psychotropic substances, which are equivalent to those adopted by the Community and the appropriate international authorities, particularly the Chemicals Action Task Force (CATF);

(d) the planning and implementation of programmes providing alternatives to the illicit cultivation of narcotic plants in areas where such cultivation occurs.

Article 63

The two Parties shall together establish the procedures needed to achieve cooperation in the fields covered by this title.

TITLE VI

COOPERATION IN SOCIAL AND CULTURAL MATTERS

CHAPTER I

WORKERS*Article 64*

1. The treatment accorded by each Member State to workers of Moroccan nationality employed in its territory shall be free from any discrimination based on nationality, as regards working conditions, remuneration and dismissal, relative to its own nationals.

2. All Moroccan workers allowed to undertake paid employment in the territory of a Member State on a temporary basis shall be covered by the provisions of paragraph 1 with regard to working conditions and remuneration.

3. Morocco shall accord the same treatment to workers who are nationals of a Member State and employed in its territory.

Article 65

1. Subject to the provisions of the following paragraphs, workers of Moroccan nationality and any members of their families living with them shall enjoy, in the field of social security, treatment free from any discrimination based on nationality relative to nationals of the Member States in which they are employed.

The concept of social security shall cover the branches of social security dealing with sickness and maternity benefits, invalidity, old-age and survivors' benefits, industrial accident and occupational disease benefits and death, unemployment and family benefits.

These provisions shall not, however, cause the other coordination rules provided for in Community legislation based on Article 51 of the EC Treaty to apply, except under the conditions set out in Article 67 of this Agreement.

2. All periods of insurance, employment or residence completed by such workers in the various Member States shall be added together for the purpose of pensions and annuities in respect of old-age, invalidity and survivors' benefits and family, sickness and maternity benefits and also for that of medical care for the workers and for members of their families resident in the Community.

3. The workers in question shall receive family allowances for members of their families who are resident in the Community.

4. The workers in question shall be able to transfer freely to Morocco, at the rates applied by virtue of the legislation of the debtor Member State or States, any pensions or annuities in respect of old age, survivor status, industrial accident or occupational disease, or of invalidity resulting from industrial accident or occupational disease, except in the case of special non-contributory benefits.

5. Morocco shall accord to workers who are nationals of a Member State and employed in its territory, and to the members of their families, treatment similar to that specified in paragraphs 1, 3 and 4.

Article 66

The provisions of this chapter shall not apply to nationals of the Parties residing or working illegally in the territory of their host countries.

Article 67

1. Before the end of the first year following the entry into force of this Agreement, the Association Council shall adopt provisions to implement the principles set out in Article 65.

2. The Association Council shall adopt detailed rules for administrative cooperation providing the necessary management and monitoring guarantees for the application of the provisions referred to in paragraph 1.

Article 68

The provisions adopted by the Association Council in accordance with Article 67 shall not affect any rights or obligations arising from bilateral agreements linking Morocco and the Member States where those agreements provide for more favourable treatment of nationals of Morocco or of the Member States.

CHAPTER II

DIALOGUE IN SOCIAL MATTERS*Article 69*

1. The Parties shall conduct regular dialogue on any social matter which is of interest to them.

2. Such dialogue shall be used to find ways to achieve progress in the field of movement of workers and equal treatment and social integration for Moroccan and Community nationals residing legally in the territories of their host countries.

3. Dialogue shall cover in particular all issues connected with:

- (a) the living and working conditions of the migrant communities;
- (b) migration;
- (c) illegal immigration and the conditions governing the return of individuals who are in breach of the legislation dealing with the right to stay and the right of establishment in their host countries;
- (d) schemes and programmes to encourage equal treatment between Moroccan and Community nationals, mutual knowledge of cultures and civilisations, the furthering of tolerance and the removal of discrimination.

Article 70

Dialogue on social matters shall be conducted at the same levels and in accordance with the same procedures as provided for in Title I of this Agreement, which can itself provide a framework for that dialogue.

CHAPTER III

COOPERATION IN THE SOCIAL FIELD

Article 71

1. With a view to consolidating cooperation between the Parties in the social field, projects and programmes shall be carried out in any area of interest to them.

Priority will be afforded to the following projects:

- (a) reducing migratory pressure, in particular by improving living conditions, creating jobs and developing training in areas from which emigrants come;
- (b) resettling those repatriated because of their illegal status under the legislation of the state in question;

(c) promoting the role of women in the economic and social development process through education and the media in step with Moroccan policy on the matter;

(d) bolstering and developing Morocco's family planning and mother and child protection programmes;

(e) improving the social protection system;

(f) enhancing the health cover system;

(g) implementing and financing exchange and leisure programmes for mixed groups of Moroccan and European young people residing in the Member States, with a view to promoting mutual knowledge of their respective cultures and fostering tolerance.

Article 72

Cooperation schemes may be carried out in coordination with Member States and relevant international organisations.

Article 73

A working party shall be set up by the Association Council by the end of the first year following the entry into force of this Agreement. It shall be responsible for the continuous and regular evaluation of the implementation of Chapters I to III.

CHAPTER IV

COOPERATION ON CULTURAL MATTERS

Article 74

1. In order to boost mutual knowledge and understanding, taking account of activities already carried out, the Parties shall undertake — while respecting each other's culture — to provide a firmer footing for lasting cultural dialogue and to promote continuous cultural cooperation between them, without ruling out a priori any field of activity.

2. In putting together cooperation projects and programmes and carrying out joint activities, the Parties shall place special emphasis on young people, on written and audio-visual means of expression and communication, and on the protection of their heritage and the dissemination of culture.

3. The Parties agree that cultural cooperation programmes already under way in the Community or in one or more of its Member States may be extended to Morocco.

TITLE VII

FINANCIAL COOPERATION*Article 75*

With a view to full attainment of this Agreement's objectives, financial cooperation shall be implemented for Morocco in line with the appropriate financial procedures and resources.

These procedures shall be adopted by mutual agreement between the Parties by means of the most suitable instruments once this Agreement enters into force.

In addition to the areas covered by the Titles V and VI of this Agreement, cooperation shall entail:

- facilitating reforms aimed at modernising the economy,
- updating economic infrastructure,
- promoting private investment and job creation activities,
- taking into account the effects on the Moroccan economy of the progressive introduction of a free trade area, in particular where the updating and restructuring of industry is concerned,

- flanking measures for policies implemented in the social sectors.

Article 76

Within the framework of Community instruments intended to buttress structural adjustment programmes in the Mediterranean countries — and in close coordination with the Moroccan authorities and other contributors, in particular the international financial institutions — the Community will examine suitable ways of supporting structural policies carried out by Morocco to restore financial equilibrium in all its key aspects and create an economic environment conducive to boosting growth, while at the same time enhancing social welfare.

Article 77

In order to ensure a coordinated approach to dealing with exceptional macroeconomic and financial problems which could stem from the progressive implementation of this Agreement, the Parties shall closely monitor the development of trade and financial relations between the Community and Morocco as part of the regular economic dialogue established under Title V.

TITLE VIII

INSTITUTIONAL, GENERAL AND FINAL PROVISIONS*Article 78*

An Association Council is hereby established which shall meet at ministerial level once a year and when circumstances require, on the initiative of its Chairman and in accordance with the conditions laid down in its Rules of Procedure.

It shall examine any major issues arising within the framework of this Agreement and any other bilateral or international issues of mutual interest.

Article 79

1. The Association Council shall consist of the members of the Council of the European Union and members of the Commission of the European Communities, on the one hand, and of members of the Government of the Kingdom of Morocco, on the other.

2. Members of the Association Council may arrange to be represented, in accordance with the provisions laid down in its Rules of Procedure.

3. The Association Council shall establish its Rules of Procedure.

4. The Association Council shall be chaired in turn by a member of the Council of the European Union and a member of the Government of the Kingdom of Morocco in accordance with the provisions laid down in its Rules of Procedure.

Article 80

The Association Council shall, for the purpose of attaining the objectives of this Agreement, have the power to take decisions in the cases provided for therein.

The decisions taken shall be binding on the Parties, which shall take the measures necessary to implement the decisions taken. The Association Council may also make appropriate recommendations.

It shall draw up its decisions and recommendations by agreement between the two Parties.

Article 81

1. Subject to the powers of the Council, an Association Committee is hereby established which shall be responsible for the implementation of the Agreement.

2. The Association Council may delegate to the Association Committee, in full or in part, any of its powers.

Article 82

1. The Association Committee, which shall meet at the level of officials, shall consist of representatives of members of the Council of the European Union and of members of the Commission of the European Communities, on the one hand, and of representatives of the Government of the Kingdom of Morocco, on the other.

2. The Association Committee shall establish its Rules of Procedure.

3. The Association Committee shall be chaired in turn by a representative of the Presidency of the Council of the European Union and by a representative of the Government of the Kingdom of Morocco.

The Association Committee shall normally meet alternately in the Community and in Morocco.

Article 83

The Association Committee shall have the power to take decisions for the management of the Agreement as well as in those areas in which the Council has delegated its powers to it.

It shall draw up its decisions by agreement between the Parties. These decisions shall be binding on the Parties, which shall take the measures necessary to implement the decisions taken.

Article 84

The Association Council may decide to set up any working group or body necessary for the implementation of the Agreement.

Article 85

The Association Council shall take all appropriate measures to facilitate cooperation and contacts between the European Parliament and the parliamentary institutions of the Kingdom of Morocco, and between the Economic and Social Committee of the Community and its counterpart in the Kingdom of Morocco.

Article 86

1. Either Party may refer to the Association Council any dispute relating to the application or interpretation of this Agreement.

2. The Association Council may settle the dispute by means of a decision.

3. Each Party shall be bound to take the measures involved in carrying out the decision referred to in paragraph 2.

4. In the event of it not being possible to settle the dispute in accordance with paragraph 2, either Party may notify the other of the appointment of an arbitrator; the other Party must then appoint a second arbitrator within two months. For the application of this procedure, the Community and the Member States shall be deemed to be one Party to the dispute.

The Association Council shall appoint a third arbitrator.

The arbitrators' decisions shall be taken by majority vote.

Each party to the dispute shall take the steps required to implement the decision of the arbitrators.

Article 87

Nothing in this Agreement shall prevent a Contracting Party from taking any measures:

- (a) which it considers necessary to prevent the disclosure of information contrary to its essential security interests;
- (b) which relate to the production of, or trade in, arms, munitions or war materials or to research, development or production indispensable for defence purposes, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes;
- (c) which it considers essential to its own security in the event of serious internal disturbances affecting the maintenance of law and order, in time of war or serious international tension constituting threat of war or in order to carry out obligations it has accepted for the purpose of maintaining peace and international security.

Article 88

In the fields covered by this Agreement, and without prejudice to any special provisions contained therein:

- the arrangements applied by the Kingdom of Morocco in respect of the Community shall not give rise to any discrimination between the Member States, their nationals, or their companies or firms,
- the arrangements applied by the Community in respect of the Kingdom of Morocco shall not give rise to any discrimination between Moroccan nationals or its companies or firms.

Article 89

Nothing in this Agreement shall have the effect of:

- extending the fiscal advantages granted by either Party in any international agreement or arrangement by which it is bound,
- preventing the adoption or application by either Party of any measure aimed at preventing fraud or the evasion of taxes,
- opposing the right of either Party to apply the relevant provisions of its tax legislation to taxpayers who are not in an identical situation as regards their place of residence.

Article 90

1. The Parties shall take any general or specific measures required to fulfil their obligations under this Agreement. They shall see to it that the objectives set out in this Agreement are attained.

2. If either Party considers that the other Party has failed to fulfil an obligation under this Agreement, it may take appropriate measures. Before so doing, except in cases of special urgency, it shall supply the Association Council with all the relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Parties.

In the selection of measures, priority must be given to those which least disturb the functioning of this Agreement. These measures shall be notified immediately to the Association Council and shall be the subject of consultations within the Association Council if the other Party so requests.

Article 91

Protocols 1 to 5, Annexes 1 to 7 and the Declarations shall form an integral part of this Agreement. The Declarations and Exchanges of Letters can be found in the Final Act, which shall likewise form an integral part of this Agreement.

Article 92

For the purposes of this Agreement, 'Parties' shall mean, on the one hand, the Community or the Member States, or the Community and its Member States, in accordance with their respective powers, and, on the other hand, Morocco.

Article 93

This Agreement shall be concluded for an unlimited period.

Either Party may denounce this Agreement by notifying the other Party. This Agreement shall cease to apply six months after the date of such notification.

Article 94

This Agreement shall apply, on the one hand, to the territories in which the Treaties establishing the European Community and the European Coal And Steel Community are applied and under the conditions laid down in those Treaties and, on the other hand to the territory of the Kingdom of Morocco.

Article 95

This Agreement is drawn up in duplicate in the Danish, Dutch, English, Finnish, French, German, Greek, Italian, Portuguese, Spanish, Swedish and Arabic languages, each of these texts being equally authentic.

Article 96

1. This Agreement shall be approved by the Contracting Parties in accordance with their own procedures.

It shall enter into force on the first day of the second month following the date on which the Contracting Parties notify each other that the procedures referred to in the first paragraph have been completed.

2. Upon its entry into force, this Agreement shall replace the Cooperation Agreement between the European Community and the Kingdom of Morocco and the Agreement between the Member States of the European Coal and Steel Community and the Kingdom of Morocco, signed in Rabat on 25 April 1976.

Hecho en Bruselas, el veintiséis de febrero de mil novecientos noventa y seis.

Udfærdiget i Bruxelles, den seksogtyvende februar nitten hundrede og seksoghalvfems.

Geschehen zu Brüssel am sechsundzwanzigsten Februar neunzehnhundertsechsunneunzig.

Έγινε στις Βρυξέλλες, στις είκοσι έξι Φεβρουαρίου χίλια εννιακόσια ενενήντα έξι.

Done at Brussels on the twenty-sixth day of February in the year one thousand nine hundred and ninety-six.

Fait à Bruxelles, le vingt-six février mil neuf cent quatre-vingt-seize.

Fatto a Bruxelles, addì ventisei febbraio millenovecentonovantasei.

Gedaan te Brussel, de zesentwintigste februari negentienhonderd zesennegentig.

Feito em Bruxelas, em vinte e seis de Fevereiro de mil novecentos e noventa e seis.

Tehty Brysselissä kahdentenkymmenentenäkuudentena päivänä helmikuuta vuonna tuhatyhdeksänsataayhdeksänkymmentäkuusi.

Som skedde i Bryssel den tjugosjätte februari nittonhundra nittiosex.

حرر في بروكسيل ، في السادس والعشرون من فبراير
سنة الف وتسعمائة وستة وتسعون .

Pour le Royaume de Belgique

Voor het Koninkrijk België

Für das Königreich Belgien

Cette signature engage également la Communauté française, la Communauté flamande, la Communauté germanophone, la Région wallonne, la Région flamande et la Région de Bruxelles-Capitale.

Deze handtekening verbindt eveneens de Vlaamse Gemeenschap, de Franse Gemeenschap, de Duitstalige Gemeenschap, het Vlaamse Gewest, het Waalse Gewest en het Brusselse Hoofdstedelijke Gewest.

Diese Unterschrift verbindet zugleich die Deutschsprachige Gemeinschaft, die Flämische Gemeinschaft, die Französische Gemeinschaft, die Wallonische Region, die Flämische Region und die Region Brüssel-Hauptstadt.

På Kongeriget Danmarks vegne

Für die Bundesrepublik Deutschland



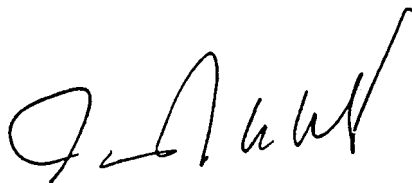
Για την Ελληνική Δημοκρατία



Por el Reino de España



Pour la République française



Thar cheann Na hÉireann
For Ireland



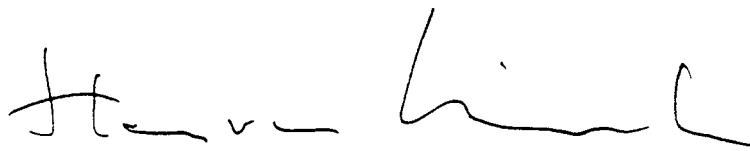
Per la Repubblica italiana



Pour le Grand-Duché de Luxembourg



Voor het Koninkrijk der Nederlanden



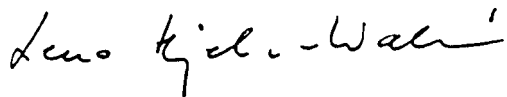
Für die Republik Österreich



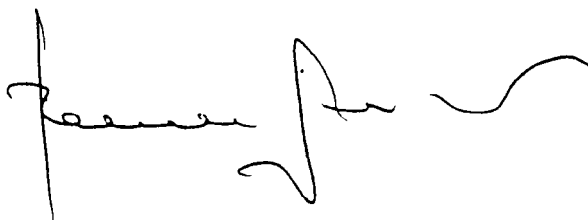
Suomen tasavallan puolesta



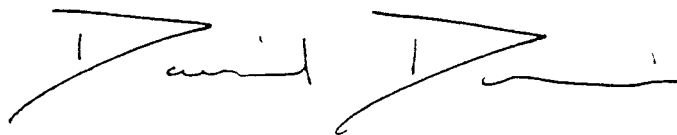
För Konungariket Sverige



Pela República Portuguesa



For the United Kingdom of Great Britain and Northern Ireland



Por las Comunidades Europeas

For De Europæiske Fællesskaber

Für die Europäischen Gemeinschaften

Για τις Ευρωπαϊκές Κοινότητες

For the European Communities

Pour les Communautés européennes

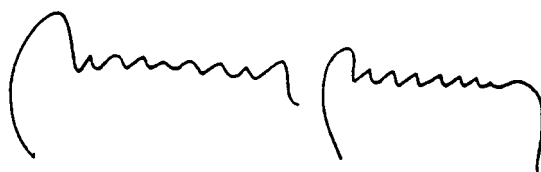
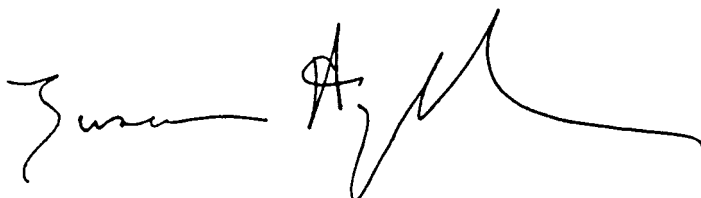
Per le Comunità europee

Voor de Europese Gemeenschappen

Pelas Comunidades Europeias

Euroopan yhteisöjen puolesta

På Europeiska gemenskapernas vägnar



عن المملكة المغربية



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LIST OF ANNEXES

- Annex 1* Products referred to in Article 10(1)
- Annex 2* Products referred to in Article 10(2)
- Annex 3* Products referred to in Article 11(2)
- Annex 4* Products referred to in Article 11(3)
- Annex 5* Products referred to in Article 12(1)
- Annex 6* Products referred to in Article 12(2)
- Annex 7* relating to intellectual, industrial and commercial property

ANNEX 1

PRODUCTS REFERRED TO IN ARTICLE 10(1)

CN code	Description
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:
	— Yogurt, flavoured or containing added fruit, nuts or cocoa:
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 milk fat content by weight:
0403 10 91	— — — not exceeding 3%
0403 10 93	— — — exceeding 3% but not exceeding 6%
0403 10 99	— — — exceeding 6%
	— Other, flavoured or containing added fruit, nuts or cocoa:
	— — in powder, granules or other solid forms, of a milk fat 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 milk fat content by weight:
0403 90 91	— — — not exceeding 3%
0403 90 93	— — — exceeding 3% but not exceeding 6%
0403 90 99	— — — exceeding 6%
0710 40 00	Sweet corn, uncooked or cooked by steaming or boiling in water, frozen:
0711 90 30	Sweet corn, 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
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:
1517 10 10	— Margarine, excluding liquid margarine, containing more than 10% but not more than 15% by weight of milk fats
1517 90 10	— other, containing more than 10% but not more than 15% by weight of milk fats
1702 50 00	Chemically pure fructose
1704	Sugar confectionery (including white chocolate), not containing cocoa, except liquorice extract containing more than 10% by weight of sucrose but not containing other added substances, of CN code 1704 90 10
	— Chewing-gum, whether or not sugar-coated:
	— — Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 11	— — — in strips

CN code	Description
1704 10 19	— — — other — — Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose):
1704 10 91	— — — in strips
1704 10 99	— — — other
1704 90 30	— White chocolate — other:
1704 90 51	— — Pastes, including marzipan, in immediate packings of a net content of 1 kg or more
1704 90 55	— Throat pastilles and cough drops
1704 90 61	— Sugar coated (panned) goods — Other:
1704 90 65	— — Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery
1704 90 71	— — Boiled sweets, whether or not filled
1704 90 75	— — Toffees, caramels and similar sweets — — other:
1704 90 81	— — — compressed tablets
1704 90 99	— — — other
1806	Chocolate and other food preparations containing cocoa:
1806 10 15	— — Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 20	— — Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 30	— — Containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 90	— — Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose — Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packing of a content exceeding 2 kg:
1806 20 10	— — Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milk fat
1806 20 30	— — Containing a combined weight of 25% or more, but less than 31%, of cocoa butter and milk fat — other:
1806 20 50	— — Containing 18% or more by weight of cocoa butter
1806 20 70	— — Chocolate milk crumb
1806 20 80	— — Chocolate flavour coating
1806 20 95	— — other — other, in blocks, slabs or bars:

CN code	Description
1806 31 00	<ul style="list-style-type: none"> — — filled — — not filled:
1806 32 10	<ul style="list-style-type: none"> — — — with added cereal, fruit or nuts
1806 32 90	<ul style="list-style-type: none"> — — other — other: — — Chocolate and chocolate products: — — — Chocolates, whether or not filled:
1806 90 11	<ul style="list-style-type: none"> — — — — containing alcohol
1806 90 19	<ul style="list-style-type: none"> — — — — other — — other:
1806 90 31	<ul style="list-style-type: none"> — — — filled
1806 90 39	<ul style="list-style-type: none"> — — — not filled
1806 90 50	<ul style="list-style-type: none"> — Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa
1806 90 60	<ul style="list-style-type: none"> — Spreads containing cocoa
1806 90 70	<ul style="list-style-type: none"> — Preparations containing cocoa for making beverages
1806 90 90	<ul style="list-style-type: none"> — Other
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included</p>
1901 10	<ul style="list-style-type: none"> — Preparations for infant use, put up for retail sale
1901 20	<ul style="list-style-type: none"> — Mixes and doughs for the preparation of bakers' wares of heading No 1905 — Malt extract:
1901 90 11	<ul style="list-style-type: none"> — — with a dry extract content of 90% or more by weight
1901 90 19	<ul style="list-style-type: none"> — — other
1901 90 99	<ul style="list-style-type: none"> — other
1902	<p>Pasta, excluding stuffed pasta falling within CN codes 1902 20 10 and 1902 20 30; couscous, whether or not cooked</p>
1902 11 00	<ul style="list-style-type: none"> — Uncooked pasta, not stuffed or otherwise prepared: — — containing eggs:
1902 19 10	<ul style="list-style-type: none"> — — — not containing flour or common wheat semolina
1902 19 90	<ul style="list-style-type: none"> — — — other — Stuffed pasta, whether or not cooked or otherwise prepared:
1902 20 91	<ul style="list-style-type: none"> — — — cooked
1902 20 99	<ul style="list-style-type: none"> — — — other — other pasta:
1902 30 10	<ul style="list-style-type: none"> — — dried

CN code	Description
1902 30 90	— — other — Couscous:
1902 40 10	— — unprepared
1902 40 90	— — other
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, pre-cooked or otherwise prepared: — Prepared foods obtained by the swelling or roasting of cereals or cereal products:
1904 10 10	— — obtained from maize
1904 10 30	— — obtained from rice
1904 10 90	— — other — other:
1904 90 10	— — rice
1904 90 90	— — other
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:
1905 10 00	— Crispbread — Gingerbread and the like:
1905 20 10	— — Containing less than 30% by weight of sucrose (including invert sugar expressed as sucrose)
1905 20 30	— — Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose)
1905 20 90	— — Containing 50% or more by weight of sucrose (including invert sugar expressed as sucrose) — Sweet biscuits; waffles and wafers: — — Completely or partially coated or covered with chocolate or other preparations containing cocoa:
1905 30 11	— — — in immediate packings of a net content not exceeding 85 g
1905 30 19	— — — other — — other:
1905 30 30	— — — — containing 8% or more by weight of milk fats — — — — other
1905 30 51	— — — — — sandwich biscuits
1905 30 59	— — — — — other — — waffles and wafers
1905 30 91	— — — salted, whether or not filled

CN code	Description
1905 30 99	— — — other — Rusks, toasted bread and similar toasted products:
1905 40 10	— — rusks
1905 40 90	— — other
1905 90 10	— — Matzos
1905 90 20	— — Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: — — other:
1905 90 30	— — — Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugars and not more than 5% of fat
1905 90 40	— — — waffles and wafers with a water content not exceeding 10% by weight
1905 90 45	— — — Biscuits
1905 90 55	— — — Extruded or expanded products, savoury or salted — — other:
1905 90 60	— — — with added sweetening matter
1905 90 90	— — — other
2001 90 30	Sweet corn (<i>Zea Mays var. saccharata</i>) prepared or preserved by vinegar or acetic acid
2001 90 40	Yams, sweet potatoes and similar edible parts of plants containing 5% by weight or more of starch, prepared or preserved by vinegar or acetic acid
2004 10 91	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, frozen
2004 90 10	Sweet corn (<i>Zea Mays var. saccharata</i>) prepared or preserved otherwise than by vinegar or acetic acid, frozen
2005 20 10	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen
2005 80 00	Sweet corn (<i>Zea Mays var. saccharata</i>) prepared or preserved otherwise than by vinegar or acetic acid, not frozen
2008 92 45	Preparation of the Müsli type based on unroasted cereal flakes
2008 99 85	Maize (corn) other than sweet corn (<i>Zea mays var. saccharata</i>) otherwise prepared or preserved, not containing added sugar or spirit
2008 99 91	Yams, sweet potatoes and similar edible parts of plants containing 5% by weight or more of starch, otherwise prepared or preserved, not containing added sugar or spirit
2101 10 98	— other
2101 20 98	— other
2101 30 19	Roasted coffee substitutes other than roasted chicory
2101 30 99	Extracts, essences and concentrates of roasted coffee substitutes other than roasted chicory

CN code	Description
2102 10 31	— Bakers' yeast
2102 10 39	— other
2105	Ice cream and other edible ice, whether or not containing cocoa:
2105 00 10	— containing no milk fats or containing less than 3% by weight of such fats
	— containing by weight of milk fats:
2105 00 91	— — 3% or more but less than 7%
2105 00 99	— — 7% or more
2106	Food preparations not elsewhere specified or included
2106 10 80	— other
2106 90 10	— Cheese fondues
	— Flavoured or coloured sugar syrups:
2106 90 98	— — other
2202 90 91	Non-alcoholic beverages, not including fruit or vegetable juices of CN code 2009, containing products of CN codes 0401 to 0404 or fats obtained from products of CN codes 0401 to 0404
	— other, containing by weight of fat obtained from products of CN codes 0401 to 0404
2202 90 95	— — 0,2% or more but less than 2%
2202 90 99	— — 2% or more
2905 43 00	Mannitol
2905 44	D-Glucitol (sorbitol)
	— in aqueous solution:
2905 44 11	— — containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content
2905 44 19	— — other
	— other:
2905 44 91	— — containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content
2905 44 99	— — other
3501	Casein, caseinates and other casein derivatives
3505	Dextrins and other modified starches, except esterified and etherified starches of CN code 3505 10 50:
3505 10	— Dextrins and other modified starches:
3505 10 10	— — Dextrins
	— — other modified starches:
3505 10 90	— — — other
3505 20	Glues based on starches, or on dextrins or other modified starches

CN code	Description
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
3823 60	Sorbitol other than that of CN code 2905 44: — in aqueous solution:
3823 60 11	— — containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content
3823 60 19	— — other
	— other:
3823 60 91	— — containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content
3823 60 99	— — other

ANNEX 2

PRODUCTS REFERRED TO IN ARTICLE 10(2)

List 1 (*)

CN code	Description	Quotas (tonnes)
1704	Sugar confectionery (including white chocolate), not containing cocoa	127
1806	Chocolate and other food preparations containing cocoa	447
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	3 050
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form, pre-cooked or otherwise prepared	208
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	766
2105	Ice cream and other edible ice, whether or not containing cocoa	190
2203	Beer made from malt: in containers holding 10 litres or less	1 339

(*) Products for which Morocco will maintain the level of customs charges prevailing on 1 January 1995 for four years, within the tariff quotas shown, in accordance with the first subparagraph of Article 10(3).

In accordance with the second subparagraph of Article 10(3), during the elimination of the industrial component of the duties pursuant to Article 10(4), the level of the duties to be applied in respect of the products for which the tariff quotas are to be abolished may not be higher than the level of the duties in force on 1 January 1995.

List 2

CN code	Description
0710 40 00	Sweet corn, uncooked or cooked by steaming or boiling in water, frozen
0711 90 94	Sweet corn, 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
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
1520	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes
1702 50 00	Chemically pure fructose
1702 90 21	Chemically pure maltose
1901 except 1901 90 10 10	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form, pre-cooked or otherwise prepared
2001 90 30	Sweet corn, prepared or preserved by vinegar or acetic acid
2004 90 20	Sweet corn, prepared or preserved otherwise than by vinegar or acetic acid, frozen
2005	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen
2008 92 45	Preparations of the 'Müsli' type based on unroasted cereal flakes

List 3

CN code	Description
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included
1902	Pasta, excluding stuffed pasta falling within CN codes 1902 20 10 and 1902 20 30; couscous, whether or not cooked
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, excluding those of heading 2008 92 45

ANNEX 3

PRODUCTS REFERRED TO IN ARTICLE 11(2)

HS heading		
1505	2713	2842 10
1522	2714	2843
1901 90 10 10	2715	2844
1903	2801 20	2845
2001 except 2001 90 30	2801 30	2846
2004 10 91	2803	2847
2101 20	2804 21	2848
2103 10	2804 29	2849
2106 90 10	2804 50	2850
2208	2804 61	2901 21
2502	2804 69	2901 22
2503	2804 70	2901 24
2504	2804 80	2902
2505	2804 90	2903
2506	2805	2904
2507	2808	2905 11
2508	2810 00	2905 12
2509	2811 11	2905 13
2510	2811 19	2905 14
2511	2811 22	2905 15
2512	2811 23	2905 16
2513	2812	2905 17
2514	2813	2905 19 10
2516	2814	2905 21
2517	2815 20	2905 22
2518	2815 30	2905 29
2519	2816	2905 31
2521	2817 00 90	2905 32
2523 21	2818	2905 39
2523 30	2819	2905 41
2523 90	2820	2905 42
2524	2821	2905 43
2525	2822	2905 44
2526	2823	2905 49
2527	2824	2905 50
2528	2825	2906
2529	2826	2907
2530 10	2827	2908
2530 30	2829	2909
2530 40	2830	2910
2530 90	2831	2911
2701	2832	2912
2702	2833 11	2913
2703	2833 19	2914
2704	2833 23	2915
2705	2833 24	2916
2706	2833 27	2917
2707	2833 29	2918
2708	2833 40	2919
2709	2834	2920
2710 00 19	2835 24	2921
2710 00 20	2835 29	2922
2710 00 30	2835 31	2923
2710 00 40	2835 39	2924
2711 14	2836	2925
2711 19	2837	2926
2711 21	2838	2927
2711 29	2840	2928
2712	2841	2929

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2930	3006 60 11	3823 30
2931	3006 60 12	3823 60 10
2932	Chapter 31	3823 60 90
2933	3201	3823 90 10
2934	3202	3823 90 20
2935	3203	3823 90 91
2936	3204 except 3204 12	3823 90 92
2937	3206	3823 90 93
2938	3207	3901 10 90
2939	3208 90 10	3901 20 90
2940	3209 90 10	3901 30 20
2941	3210	3901 30 90
2942	3402 11	3901 90 20
3002 10	3402 12	3901 90 90
3002 20	3402 13	3902 10 90
3002 39 90	3402 19	3902 20 90
3003 39 20	3403 99 10	3902 30 20
3003 90 91	3404 20	3902 30 90
3004 10 20	3507 90 10	3902 90 20
3004 10 30	3606 90	3902 90 90
3004 10 91	3701 10	3903 11 90
3004 10 92	3701 20 10	3903 19 90
3004 10 93	3701 20 99	3903 20 90
3004 20 20	3701 30	3903 30 90
3004 20 30	3701 91	3903 90 90
3004 20 91	3701 99	3904 30 90
3004 20 92	3702 10	3904 40 20
3004 20 93	3702 20 10	3904 40 90
3004 20 94	3702 20 99	3904 50 90
3004 31 10	3702 31	3904 61 90
3004 31 91	3702 32	3904 69 20
3004 31 92	3702 39	3904 69 90
3004 31 93	3702 41	3904 90 19
3004 32 20	3702 42	3904 90 29
3004 32 30	3702 43	3904 90 95
3004 32 91	3702 44	3904 90 99
3004 32 92	3702 51	3905 19 19
3004 32 93	3702 52	3905 19 29
3004 32 94	3702 53	3905 19 95
3004 39 20	3702 54	3905 19 99
3004 39 30	3702 55	3905 20 90
3004 39 40	3702 56	3905 90 30
3004 39 91	3702 91	3905 90 95
3004 39 92	3702 92	3905 90 99
3004 39 93	3702 93	3906 10 90
3004 40 20	3702 94	3906 90 19
3004 40 30	3702 95	3906 90 95
3004 40 91	3706 10 93	3906 90 99
3004 40 92	3706 90 93	3907 10
3004 40 93	3801	3907 20
3004 50 20	3802	3907 30
3004 50 91	3803	3907 40
3004 50 92	3805	3907 60 10
3004 50 93	3806	3907 99 90
3004 90 20	3807	3908 10 90
3004 90 30	3812	3908 90 90
3004 90 40	3813	3909 10 11
3004 90 50	3814	3909 20 90
3004 90 91	3815	3909 30 90
3004 90 92	3817	3909 40 90
3004 90 93	3818	3909 50 90
3004 90 94	3821	3910
3005 10 10	3822	3911 10 11
3006 20	3823 10	3911 10 13
3006 30	3823 20	3911 10 19

HS heading		
3911 10 91	4813	5911
3911 10 93	4816 30	6115 91 91
3911 10 99	4901 10	6115 92 91
3911 90 93	4901 91 90	6115 93 91
3911 90 99	4901 99 99	6115 99 91
3912 11 00	4902 10 90	6214 10
3912 20 10	4902 90 90	6215 10
3912 31 10	4904 00 90	6310 10 10
3912 39 10	4905	6310 90 10
3912 90 21	4906	Chapter 66 except 6601 10
3913 10 00	4907 00 10/20/91	Chapter 67
3914	4908 10 91	6902 10
3920 41 10	4908 90 91	6903 10
3920 42 10	4911 10 10/91	6909
3921 90 10	4911 99 10/91	6914
4001	Chapter 50	7001
4002	5101	7002
4003	5102	7003
4004 00 10	5103	7004
4004 00 21	5104	7005
4004 00 22	5105	7006
4004 00 40	5111 11 10/91	7008
4004 00 90	5111 19 10/91	7010 90 21
4005 10 10	5111 20 10/91	7010 90 29
4005 20	5111 30 10/91	7011
4005 91 91	5111 90 10/91	7012
4005 99	5112 11 10/91	7014
4006 90 11	5112 19 10/91	7015
4007	5112 20 10/91	7016
4011 30	5112 30 10/91	7017
4012 90 21	5112 90 10/91	7018
4014	5201	7019
4015 11	5202	Chapter 71
4016 99 92	5203	7201
4016 99 93	5301	7202
4101	5302	7203
4102	5303	7204
4103	5304	7205
4110	5305	7206
4301	5501	7207
4401	5502	7208
4402	5503	7209
4403	5504	7210 50/60
4701 00 10	5505	7210 11 99/12 99
4702 00 10	5506	7211
4702 00 21	5507	7212 10 10
4702 00 29	5601 30	7212 10 21
4702 00 31	5603 00 10	7212 10 29
4702 00 91	5604 90 30/41/70/80	7212 10 91
4703 11	5608 11 10	7212 10 99
4703 19 10	5608 90 11	7212 40 31
4703 21 10	5608 90 21	7212 50 10
4703 21 90	5811 00	7212 50 20
4703 29 10	5902 10 10	7212 50 31
4704 11	5902 20 10	7212 50 32
4704 19 10	5902 90 10	7212 50 33
4704 21 10	5903 10 10	7212 50 39
4704 21 90	5903 20 10	7212 50 61
4704 29 10	5903 90 10	7212 50 62
4705 00 10	5906 99 10	7212 50 64
4706	5906 99 20	7212 50 69
4707 10/30	5907 00 10	7212 60 10
4801 00 10	5908	7212 60 21
4802 20/30/40	5909	7212 60 29
4804 31 21	5910	7212 60 91

HS heading

7213 10 10	7305 20 99	7508 00 10
7213 10 91	7305 31 99	7508 00 21
7213 10 99	7305 39 99	7601
7213 20 00	7305 90 99	7602
7213 31 90	7306 10 99	7603
7213 39 10	7306 20 99	7604 10 31
7213 41 90	7306 30 99	7604 10 40
7213 49 10	7306 40 99	7604 10 51
7213 49 90	7306 50 99	7604 10 91
7213 50 10	7306 60 99	7604 29 21
7213 50 91	7306 90 99	7604 29 30
7213 50 99	7311 00 10	7604 29 41
7214 10 00	7312 10 10/20	7604 29 91
7214 20 10	7315	7605 11 00
7214 20 99	7318 12 10	7605 19 21
7214 30 00	7318 13 10	7605 19 90
7214 40 90	7318 14 10	7605 21 00
7214 50 90	7318 15 10	7605 29 21
7214 60 10	7318 16 10	7605 29 90
7214 60 99	7318 19 10	7606 11
7215 10 00	7318 21 10	7606 12
7215 20 99	7318 22 10	7606 91
7215 30 99	7318 23 10	7606 92
7215 40 10	7318 24 10	7607 11 00
7215 40 99	7318 29 10	7607 19 10
7215 90 10	7319	7616 10 10
7215 90 39	7321 90 10	7616 90 10
7215 90 90	7401	7616 90 60
7216	7402	Chapter 78
7217 12 10	7403	7901
7217 13 90	7404	7902
7217 19 10	7405 00 10	7903
7217 22 10	7405 00 90	7904
7217 23 90	7406 10 00	7905
7217 29 10	7406 20 00	8001
7217 31 10	7407 10 10	8002
7217 32 10	7407 10 90	Chapter 81
7217 32 91	7407 21/22/29	8201 20/50/60
7217 33 10	7408 11 00	8202 10 00
7217 33 99	7408 19 90	8203
7217 39 20	7408 21 10	8204
7217 39 10	7408 21 29	8205 except 8205 20/59
7218	7408 21 30	8206
7219	7408 21 41	8207 11 10
7220	7408 21 91	8207 11 90
7221	7408 22 10	8207 12 10
7222	7408 22 29/30/41/91	8207 12 20
7223	7408 29 10	8207 12 90
7224	7408 29 29/31/39/41/91	8207 20 10
7225	7409	8207 20 90
7226	7410	8207 30 10
7227	7415 21 10	8207 30 90
7228	7415 29 10	8207 40 10
7229	7415 31 10	8207 40 20
7301 10	7415 32 10	8207 40 90
7302	7415 39 10	8207 50 11
7303	7419 91 30	8207 50 19
7304 10 10/91	7419 99 30	8207 50 20
7304 10 99	7501	8207 50 90
7304 20	7502	8207 60 10
7304 31	7503	8207 60 20
7304 39/41/49/51/59/90	7504	8207 60 90
7305 11 99	7505	8207 70 10
7305 12 99	7506	8207 70 20
7305 19 99	7507	8207 70 90

HS heading		
8207 80 19	8504 33 10	8701 30
8207 80 30	8504 34 10	8702 10 10
8207 80 90	8504 90	8702 90 10
8207 90 11	8507 90	8704 10 10
8207 90 19	8510	8704 21 10
8207 90 20	8511	8704 22 10
8207 90 31	8512	8704 23 10
8207 90 33	8513	8704 31 10
8207 90 39	8516 31 00	8704 32 10
8207 90 50	8516 32 00	8704 90 10
8207 90 90	8516 33 00	8708 40
8208	8516 40 00	8708 50
8210	8516 50 00	8708 60
8212	8516 71 00	8708 70
8213	8516 72 00	8708 80 99
8308	8516 79 00	8708 93 00
8404 10 90	8517	8708 94
8407 10/21/29/33/34/90	8518	8709
8408 10	8519	8710
8412 80 99	8520	9001
8414 30 90	8521	9002
8415 82 00	8522	9005
8415 90 00	8523	9006
8418 61 00	8524	9007
8420 99 00	8525	9008
8421 19 00	8526	9018 39 11
8450 20	8527	9028 90 11
8450 90	8528	Chapter 91
8451 90 10	8529 except 8529 10 23	Chapter 92
8451 90 90	8533	Chapter 95 except 9504 40
8474 10/20	8535 40	9602
8482	8539	9605
8483 10 19/29/90	8540	9606
8483 20/30/40/50	8544 19/30/70	9612
8483 60 90	8545	9613
8504 21 10	8546	9614
8504 22 10	8547	9617
8504 23 10	8548	9618
8504 31 91	8701 10	
8504 32 91	8701 20 11/91	

ANNEX 4

PRODUCTS REFERRED TO IN ARTICLE 11(3)

HS heading		
1803	2901 29	3823 50
1804	2905 19 90	3823 90/30/40/50/60/99
1805	3001	3901 10 10/20
2101 10	3002 31	3901 20 10/20
2101 30	3002 39 10	3901 30 10/30
2102	3002 90	3901 90 10/30
2103 except 2103 10	3003 except 3003 39 20/90 91	3902 10 10/20
2104	3004 10 10/99	3902 20 10/20
2106 except 2106 90 10	3004 20 10/99	3902 30 10/30
2201 10	3004 31 20/99	3902 90 10/30
2202 10	3004 32 10/99	3903 11 10/20
2202 90	3004 39 10/99	3903 19 10/20
2205	3004 40 10/99	3903 20 10/20
2207	3004 50 10/99	3903 30 10/20
2209	3004 90 10/99	3903 90 10/20
2402	3005 except 3005 10 10	3904 10
2403	3006 10	3904 21
2501	3006 40	3904 22
2515	3006 50	3904 30 10/20
2520	3006 60 19	3904 40 10/30
2522	3006 60 91	3904 50 10/20
2523 10	3006 60 99	3904 61 10/20
2523 29	3204 12	3904 69 10/30
2530 20	3205	3904 90 11/15/21/25
2710 00 11	3208 10	3904 90 91/96
2710 00 90	3208 20	3905 11
2711 11	3208 90 90	3905 19 11/15/21/25
2711 12	3209 except 3209 90 10	3905 19 91/96
2711 13	Chapter 33	3905 20 11/19/20
2801 10	3401	3905 90 11/19/20
2802	3402 20/90	3905 90 91/96
2804 10	3403 except 3403 99 10	3906 10 10/20
2804 30	3404 except 3404 20	3906 90 11/15/91/96
2804 40	3405	3907 50
2806	3406	3907 60 20/90
2807	3407	3907 91
2809	3501	3907 99 10
2811 21	3502	3908 10 10/20
2811 29	3503	3908 90 10/20
2815 11	3504	3909 10 19/20/90
2815 12/20/30	3505	3909 20 10/20
2817 00 10	3506	3909 30 10/20
2828	3507 except 3507 90 10	3909 40 10/20
2833 21	3605	3909 50 10/20
2833 22	3701 20 91	3911 10 17
2833 25	3702 20 91	3911 10 97
2833 26	3703	3911 90 10/91/97
2833 30	3704	3912 12
2835 10	3705	3912 20 90
2835 21	3706 except 3706 10 93/90 93	3912 31 90
2835 22	3804	3912 39 90
2835 23	3808	3912 90 10/29/90
2835 25	3809	3913 90
2835 26	3810	3915
2839	3811	3916
2842 90	3816	3917
2851	3819	3918
2901 10	3820	3919
2901 23	3823 40	3920 except 3920 41 10/42 10

HS heading

3921 except 3921 90 10	4901 99 10/91	5608 90 30
3922	4902 10 10	5608 90 90
3923	4902 90 10	5609
3924	4903	Chapter 57
3925	4904 00 10	Chapter 58 except 5811 00
3926	4907 00 30/99	5901
4004 00 23/29	4908 10 10/99	5902 10 20
4005 10 20/90	4908 90 10/99	5902 10 90
4005 91 10/99	4909/10	5902 20 20
4006 except 4006 90 11	4911 10 99	5902 20 90
4008 to 4010	4911 91	5902 90 20
4011 except 4011 30	4911 99 20/99	5902 90 90
4012 10	5106	5903 10 90
4012 90 10	5107	5903 20 90
4012 90 29 00	5108	5903 90 90
4012 90 31	5109	5904
4012 90 39 00	5110	5905
4012 90 40 10/90	5111 11 99	5906 10 00
4012 90 90 11/19/21/29/90	5111 19 99	5906 99 90
4013	5111 20 99	5906 91 00
4015 except 4015 11	5111 30 99	5907 00 20
4016 except 4016 99 92/93	5111 90 99	5907 00 90
4017	5112 11 99	Chapter 60
4104	5112 19 99	6101
4105	5112 20 99	6102
4106	5112 30 99	6103
4107	5112 90 99	6104
4108	5113	6105
4109	5204	6106
4111	5205	6107
Chapter 42	5206	6108
4302	5207	6109
4303	5208	6110
4304	5209	6111
4404 to 4421	5210	6112
4501 to 4504	5211	6113
Chapter 46	5212	6114
4701 00 90	5306	6115 11
4702 00 39/99	5307	6115 12
4703 19 90/29 90	5308	6115 19
4704 19 20/29 90	5309	6115 20
4705 00 90	5310	6115 91 10
4707 20/90	5311	6115 91 99
4801 00 90	5401	6115 92 10
4802 10/51/52/53/60	5402	6115 92 99
4803	5403	6115 93 10
4804 except 4804 31 21	5404	6115 93 99
4805	5405	6115 99 10
4806	5406	6115 99 99
4807/08	5407	6116
4809	5408	6117
4810	5508 to 16	Chapter 62 except 6214 10/15 10
4811	5601 10 10	Chapter 63 except 6310 10 10/90 10
4812	5601 10 90	Chapter 64
4814	5601 21 to 29	Chapter 65
4815	5602	6601 10
4816 10/20/90	5603 except 5603 00 10	Chapter 68
4817	5604 except 5604 90 30/41/70/80	6901
4818	5605	6902 20/90
4819	5606	6903 20/90
4820	5607	6904
4821	5608 11 90	6905
4822	5608 19	6906
4823	5608 90 19	6907
4901 91 10	5608 90 29	6908

HS heading

6910	7305 31 20	7411
6911	7305 31 91	7412
6912	7305 39 10	7413
6913	7305 39 20	7414
7007	7305 39 91	7415 10 00
7009	7305 90 10	7515 21 21
7010 except 7010 90 21/29	7305 90 20	7415 21 29
7013	7305 90 91	7415 21 91
7020	7306 10 10	7415 21 99
7210 except 7210 50/60	7306 10 91	7415 29 21
7210 except 7210 11 99/12 99	7306 20 10	7415 29 29
7212 21	7306 20 91	7415 29 91
7212 29	7306 30 10	7415 29 99
7212 30	7306 30 91	7415 31 90
7212 40 except 7212 40 31	7306 40 10	7415 32 90
7212 50 40	7306 40 91	7415 39 90
7212 50 51	7306 50 10	7416
7212 50 52	7306 50 91	7417
7212 50 59	7306 60 10	7418
7212 50 63	7306 60 91	7419 10 00
7212 50 90	7306 90 10	7419 91 10
7212 60 30	7306 90 91	7419 91 20
7212 60 99	7307	7419 91 40
7213 10 92	7308	7419 91 90
7213 10 93	7309	7419 99 10
7213 31 10	7310	7419 99 20
7213 39 20	7311 00 90	7419 99 40
7213 39 30	7312 10 90	7419 99 90
7213 41 10	7312 90	7508 00 except 7508 00 10/21
7213 49 20/30	7313	7604 10 10
7213 50 92	7314	7604 10 20
7213 50 93	7316	7604 10 39
7214 20 91	7317	7604 10 59
7214 40 10	7318 11 00	7604 10 99
7214 50 10	7318 12 90	7604 21 00
7214 60 91	7318 13 90	7604 29 10
7215 20 10	7318 14 90	7604 29 29
7215 20 91	7318 15 90	7604 29 49
7215 30 10	7318 16 90	7604 29 99
7215 30 91	7318 19 90	7605 19 10
7215 40 20	7318 21 90	7605 19 29
7215 40 91	7318 22 90	7605 29 10
7215 90 20	7318 23 21	7605 29 29
7215 90 31	7318 23 29	7607 19 90
7215 90 32	7318 23 91	7607 20 00
7217 11 00	7318 23 99	7608
7217 12 90	7318 24 90	7609
7217 13 10	7318 29 90	7610
7217 19 90	7320	7611
7217 21 00	7321 except 7321 90 10	7612
7217 22 90	7322	7613
7217 23 10	7323	7614
7217 29 90	7324	7615
7217 31 90	7325	7616 10 20
7217 32 99	7326	7616 10 90
7217 33 91	7408 19 10	7616 90 20
7217 39 90	7408 21 21	7616 90 30
7301 20	7408 21 49	7616 90 40
7305 11 10	7408 21 99	7616 90 50
7305 11 91	7408 22 21	7616 90 70
7305 12 10/91	7408 22 49	7616 90 90
7305 19 10	7408 22 99	7906
7305 19 91	7408 29 21	7907
7305 20 10/91	7408 29 49	8003
7305 31 10	7408 29 99	8004

HS heading

8005	8418 21 00	8504 40
8006	8418 22 00	8504 50 00
8007	8418 29 00	8506 11 00
8201 10	8418 30 00	8506 12 00
8201 30	8418 40 00	8506 13 00
8201 40	8418 50 00	8506 19
8201 90	8418 91 00	8506 20 10
8202 20 00	8418 99 00	8506 20 90
8202 31 00	8419 11	8506 90 90
8202 32 00	8419 19	8507 10 00
8202 40 00	8419 20 00	8507 20 00
8202 91 00	8419 81 20	8507 30
8202 99 00	8419 89 00	8507 40
8205 20/59	8419 90	8507 80
8207 80 11	8421 23 00	8516 10 00
8207 80 20	8421 29 10	8516 21 00
8209 00 00	8421 31 00	8516 29 00
8211 10 00	8421 39 10	8516 60 00
8211 91 00	8421 99 21	8516 80 00
8211 92 00	8421 99 91	8516 90 10
8211 93 00	8424 10 00	8516 90 90
8211 94 00	8426 11 10	8529 10 23
8214	8426 11 90	8535 except 8535 40
8215	8426 12 10	8536
8301	8426 20 10	8537
8302	8426 30 10	8538
8303	8431 39	8544 except 8544 19/30/70
8304	8431 41	8601
8305	8431 42 00	8602
8306	8431 49 21	8603
8307	8431 49 23	8605
8309	8431 49 24	8606
8310	8431 49 90	8609
8311	8432 10	8701 20 19/99
8402 11 00	8432 90	8701 90 42
8402 12 91	8436 29 00	8701 90 99
8402 12 99	8436 91 00	8702 10 91
8402 19 91	8436 99 00	8702 10 92 except 8702 92 90
8402 19 99	8450 11	8702 10 99 except 8702 10 99 19/99
8402 20 00	8450 12	8702 90 21
8402 90 91	8450 19	8702 90 22 except 8702 90 22 90
8402 90 99	8464 90 10	8702 90 29 except 8702 90 29 19/99
8403 10 00	8474 31 11	8702 90 90
8403 90 00	8474 90 10	8703 10
8407 31	8474 90 91	8703 21 10*
8407 32	8474 90 99	8703 21 20/31/39
8408 20	8481	8703 21 81*/89*
8408 90	8483 10 11	8703 22 10*
8409 91 21	8483 10 21	8703 22 20/31/39
8409 91 30	8483 50 00	8703 22 81*/89*
8409 91 41	8483 60 10	8703 23 10*/41*/49*
8409 91 50	8483 90 00	8703 23 20/31/39/51/59/81/89
8409 99 21	8484	8703 24 10/20/31/39/81/89
8409 99 29	8485	8703 31 10*
8409 99 30	8502 11 00	8703 31 20/31/39
8409 99 50	8504 10	8703 31 41*/49*/81*/89*
8413 91 00	8504 21 90	8703 32 10*
8413 92 00	8504 22 90	8703 32 20/31/39/81/89
8414 59 90	8504 23 90	8703 32 41*/49*/51*/59*
8414 60 10	8504 31 10	8703 33 10/20/31/39/81/89
8414 90 60	8504 31 99	8703 90 00
8414 90 70	8504 32 10	8704 10 90
8414 90 90	8504 32 99	8704 21 90 except 8704 21 90 39/69
8417 20 00	8504 33 90	8704 21 90 except 8704 21 90 79/99
8418 10 00	8504 34 90	8704 22 90 except 8704 22 90 29/49

HS heading		
8704 22 90 except 8704 22 90 59/99	8708 91	9028 30
8704 23 90	8708 92	9028 90 19
8704 31 90 except 8704 31 90 39/69	8708 99	9028 90 90
8704 31 90 except 8704 31 90 79/99	8711	9401
8704 32 90 except 8704 32 90 29/49	8712	9403
8704 32 90 except 8704 32 90 59/99	8713	9404
8704 90 90	8714	9405
8705 except 8705 10 00 90	8715	9406
8705 except 8705 90 90 99	8716 except 8716 31 90 99	9504 40
8706	8716 except 8716 39 90 90	9603
8707	9003	9604
8708 10	9004	9607
8708 21	9018 31 00	9608
8708 29	9018 39 19	9609
8708 31	9018 39 20	9610
8708 39	9021 21	9611
8708 80 10	9021 30 10	9615
8708 80 20	9028 10	9616
8708 80 91	9028 20	

NB: In the case of the headings marked with an asterisk, tariff dismantling will follow the schedule set out below:

three years after the Agreement enters into force, each of the duties and charges will be reduced to 97% of the basic duties,
four years after the Agreement enters into force, each of the duties and charges will be reduced to 94% of the basic duties,
five years after the Agreement enters into force, each of the duties and charges will be reduced to 91% of the basic duties,
six years after the Agreement enters into force, each of the duties and charges will be reduced to 88% of the basic duties,
seven years after the Agreement enters into force, each of the duties and charges will be reduced to 73% of the basic duties,
eight years after the Agreement enters into force, each of the duties and charges will be reduced to 58% of the basic duties,
nine years after the Agreement enters into force, each of the duties and charges will be reduced to 43% of the basic duties,
10 years after the Agreement enters into force, each of the duties and charges will be reduced to 28% of the basic duties,
11 years after the Agreement enters into force, each of the duties and charges will be reduced to 13% of the basic duties,
12 years after the Agreement enters into force, each of the remaining duties and charges will be eliminated.

ANNEX 5

PRODUCTS REFERRED TO IN ARTICLE 12(1)

HS	Description	Reference price
4011 10 4011 20 4011 40 4011 50 4011 91 4011 99	New pneumatic tyres, of rubber, of a kind used on motor cars, buses, lorries, motor cycles and bicycles; other tyres	36 DH/kg
4013 10	Inner tubes of a kind used on motor cars, buses, and lorries	36 DH/kg
4013 20 4013 90 00 10 4013 90 00 20	Inner tubes of a kind used on bicycles and bicycles with auxiliary motors	44 DH/kg
4013 90 00 90	Other inner tubes	36 DH/kg
5106	Yarn of carded wool, not put up for retail sale	55 DH/kg
5107	Yarn of combed wool, not put up for retail sale	100 DH/kg
ex 5111	Woven fabrics of carded wool containing at least 85% wool, not exceeding 300 g/m ² in weight	250 DH/kg
ex 5111	Other woven fabrics of carded wool containing at least 85% wool, exceeding 300 g/m ² in weight	200 DH/kg
ex 5112 11	Woven fabrics of combed wool containing at least 85% wool, not exceeding 200 g/m ² in weight	300 DH/kg
ex 5112 19	Other woven fabrics of combed wool containing at least 85% wool, exceeding 200 g/m ² in weight	300 DH/kg
ex 5112 20	Other woven fabrics of combed wool containing less than 85% wool, mixed with man-made filaments	250 DH/kg
ex 5112 30	Other woven fabrics of combed wool containing less than 85% wool, mixed with man-made staple fibres, of a weight exceeding 200 g/m ² but not exceeding 375 g/m ²	250 DH/kg
ex 5112 30	Other woven fabrics of combed wool containing less than 85% wool, mixed with synthetic or man-made staple fibres, of a weight not exceeding 200 g/m ²	250 DH/kg
ex 5112 90	Woven fabrics of combed wool containing less than 85% wool, mixed with other materials, of a weight exceeding 375 g/m ²	250 DH/kg

HS	Description	Reference price
ex 5112 90	Woven fabrics of combed wool containing less than 85% wool, mixed with other materials, of a weight exceeding 200 g/m ² but not exceeding 375 g/m ²	300 DH/kg
5205 5206	Cotton yarn not put up for retail sale	55 DH/kg
5208 32 90 92 5208 52 90 92	Woven fabrics of cotton containing 85% or more of cotton, dyed or printed, plain weave, weighing more than 130 g/m ² but not more than 200 g/m ² , of a width exceeding 115 cm but not exceeding 165 cm	200 DH/kg
5208 32 90 99 5208 52 90 99	Woven fabrics of cotton containing 85% or more of cotton, dyed or printed, plain weave, weighing more than 130 g/m ² but not more than 200 g/m ² , of a width exceeding 165 cm	200 DH/kg
ex 5208 32 90 ex 5208 33 90 ex 5208 39 30	Other woven fabrics of cotton containing at least 85% of cotton, of yarns of different colours, weighing more than 100 g/m ² but not more than 130 g/m ² , of a width exceeding 115 cm	200 DH/kg
ex 5208 42 90 ex 5208 43 90 ex 5208 49 90	Other woven fabrics of cotton containing at least 85% of cotton, of yarns of different colours, weighing more than 100 g/m ² but not more than 165 g/m ² , of a width exceeding 85 cm	250 DH/kg
ex 5208 51 90 ex 5208 52 90 ex 5208 53 90 ex 5208 59 90	Cotton fabrics containing at least 85% of cotton, printed, of yarns of different colours, weighing not more than 200 g/m ² , of a width exceeding 115 cm	250 DH/kg
5209 31 90 5209 32 90 5209 39 90 5209 51 90 5209 52 90 5209 59 90	Fabrics containing at least 85% of cotton, dyed or printed, of a weight exceeding 200 g/m ²	200 DH/kg
ex 5209 41 90 ex 5209 42 90 ex 5209 43 90 ex 5209 49 90	Fabrics containing at least 85% of cotton, of yarns of different colours, of a weight exceeding 200 g/m ² and of a width exceeding 115 cm	200 DH/kg
5209 51 90 90 5209 52 90 90 5209 59 90 90	Fabrics containing at least 85% of cotton, printed, of a weight exceeding 200 g/m ² , and of a width exceeding 115 cm	200 DH/kg
5210 11 90 91 5210 12 90 91 5210 19 90 91	Unbleached fabrics containing less than 85% of cotton, mixed mainly or solely with man-made fibres, of a weight not exceeding 200 g/m ² and of a width of 85 cm or more	200 DH/kg

HS	Description	Reference price
ex 5210 31 90 ex 5210 32 90 ex 5210 39 90 ex 5210 41 90 ex 5210 42 90 ex 5210 49 90	Fabrics containing less than 85% of cotton, dyed or of yarns of different colours, of a weight not exceeding 200 g/m ² and of a width of 85 cm or more	200 DH/kg
ex 5210 51 90 ex 5210 52 90 ex 5210 59 90	Fabrics containing less than 85% of cotton, printed, of a weight exceeding 200 g/m ² and of a width exceeding 115 cm	200 DH/kg
ex 5211 31 90 ex 5211 32 90 ex 5211 39 90 ex 5211 41 90 ex 5211 42 90 ex 5211 43 90 ex 5211 49 90	Fabrics containing less than 85% of cotton, dyed or of yarns of different colours, of a weight exceeding 200 g/m ² and of a width of 85 cm or more	200 DH/kg
ex 5211 51 90 ex 5211 52 90 ex 5211 59 90	Fabrics containing less than 85% of cotton, printed, of a weight exceeding 200 g/m ² and of a width exceeding 115 cm	200 DH/kg
5212 13 90 90 5212 14 90 90	Other cotton fabrics, dyed or of yarns of different colours, of a weight not exceeding 200 g/m ² and of a width of 85 cm or more	200 DH/kg
5212 15 90 90	Other cotton fabrics, printed, of a weight not exceeding 200 g/m ² and of a width of 85 cm or more	200 DH/kg
5212 23 90 90 5212 24 90 90 5212 25 90 90	Other cotton fabrics, dyed, printed or of yarns of different colours, of a weight exceeding 200 g/m ² and of a width of 85 cm or more	200 DH/kg
5309 11 90 19	Woven fabrics of flax containing at least 85% of flax, unbleached, of a width of 160 cm or more and of a weight not exceeding 400 g/m ²	200 DH/kg
5309 29 90 10	Woven fabrics of flax containing less than 85% of flax, of a width of no more than 160 cm, other than bleached or unbleached	200 DH/kg
5310 10 90 5310 90 90	Woven fabrics of jute or of other textile bast fibres of heading No 5303	10 DH/kg
5402 31 5402 32	Textured yarn of nylon or other polyamides	55 DH/kg
5402 33 5406 10 91 21	Textured polyester yarn	40 DH/kg
5402 39 00 20 5406 10 91 40	Textured polyethylene or polypropylene yarn	40 DH/kg

HS	Description	Reference price
5403 20 00 90 5406 20 91 90	Other textured yarns of man-made filaments other than acetate	40 DH/kg
5407 41 99 91	Fabrics containing at least 85% by weight of filaments of nylon or other polyamides, unbleached, clear, for glazing	200 DH/kg
5407 51 99 21	Fabrics containing at least 85% by weight of textured polyester filaments, bleached or unbleached, clear, for glazing	200 DH/kg
5407 60 90 21	Fabrics containing at least 85% by weight of non-textured polyester filaments, bleached, unbleached or scoured, clear, for glazing	200 DH/kg
5407 71 99 91	Other fabrics containing at least 85% by weight of synthetic filaments, bleached or unbleached, clear, for glazing	200 DH/kg
5407 42 99 20 5407 43 99 21 5407 44 99 21	Fabrics containing at least 85% of nylon or other polyamide filaments, dyed, printed or of yarns of different colours, clear, for glazing	200 DH/kg
5407 42 99 99 5407 43 99 99 5407 44 99 99	Fabrics containing at least 85% of nylon or other polyamide filaments, dyed, printed or of yarns of different colours, of a width exceeding 57 cm	200 DH/kg
5407 52 99 99 5407 53 99 99 5407 54 99 99	Other fabrics containing at least 85% of textured polyester filaments, dyed, printed or of yarns of different colours, of a width exceeding 57 cm	200 DH/kg
5407 60 90 69 5407 60 90 89 5407 60 90 99	Other fabrics containing at least 85% of non-textured polyester filaments, dyed, printed or of yarns of different colours, of a width exceeding 57 cm	200 DH/kg
5407 72 99 99 5407 73 99 99 5407 74 99 99	Other fabrics containing at least 85% of synthetic filaments, dyed, printed or of yarns of different colours of a width exceeding 57 cm	200 DH/kg
5407 43 99 30 5407 53 99 30 5407 60 90 70 5407 73 99 30	Jacquard fabrics containing at least 85% by weight of synthetic filaments	200 DH/kg
5407 82 99 90 5407 83 99 99 5407 84 99 90	Jacquard fabrics containing at least 85% by weight of synthetic filaments, mixed mainly or solely with cotton, dyed, printed or of yarns of different colours	200 DH/kg
5407 83 99 91	Jacquard fabrics containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, dyed, printed or of yarns of different colours	200 DH/kg
5407 92 99 90 5407 93 99 90 5407 94 99 90	Other fabrics of synthetic filament yarn, dyed, printed or of yarns of different colours	200 DH/kg

HS	Description	Reference price
5408 22 99 92 5408 22 99 99	Dyed fabrics containing at least 85% by weight of filaments, strip and the like, artificial, of a width exceeding 57 cm	200 DH/kg
5408 23 99 31	Jacquard fabrics containing at least 85% by weight of filaments, strip and the like, artificial, of a width exceeding 115 cm but less than 140 cm, weighing over 250 g/m ² , of yarns of different colours	200 DH/kg
5408 23 99 39	Fabrics containing at least 85% by weight of filaments, strip and the like, artificial, of yarns of different colours, measuring 195 d or more of a width of 140 cm or more (mattress ticking)	200 DH/kg
5408 23 99 99	Fabrics of yarns of different colours, containing at least 85% by weight of filaments, strip and the like, artificial, of a width of over 75 cm	200 DH/kg
5408 24 99 99	Fabrics of yarns of different colours, containing at least 85% by weight of filaments, strip and the like, artificial, of a width of over 57 cm	200 DH/kg
5408 32 99 90 5408 33 99 99 5408 34 99 90	Other fabrics of artificial filament yarn, dyed, printed or of yarns of different colours	200 DH/kg
5408 33 99 91	Other jacquard fabrics of artificial filament yarn, of a width exceeding 115 cm but less than 140 cm, weighing over 250 g/m ² .	200 DH/kg
5408 33 99 92	Other fabrics of artificial filament yarn, of yarns of different colours, measuring 195 d or more, of a width of 140 cm or more (mattress ticking)	200 DH/kg
5509 5510	Yarn (other than sewing thread) of man-made staple fibres, not put up for retail sale	85 DH/kg
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	55 DH/kg
5512 19 90 91 5512 29 90 91 5512 99 90 91	Printed fabrics containing at least 85% by weight of synthetic staple fibres	200 DH/kg
5512 19 90 99 5512 29 90 99 5512 99 90 99	Fabrics of yarns of different colours, containing at least 85% by weight of synthetic staple fibres	200 DH/kg
5513 41 90 00 5513 43 90 00 5513 49 90 00 5514 41 90 90 5514 42 90 90 5514 43 90 90 5514 49 90 90	Printed fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton	200 DH/kg
5515 11 90 94 5515 12 90 94 5515 13 90 94 5515 19 90 94	Other printed fabrics, of polyester staple fibres	200 DH/kg

HS	Description	Reference price
5515 21 90 94 5515 22 90 94 5515 29 90 94	Other printed fabrics, of acrylic or modacrylic staple fibres	200 DH/kg
5515 91 90 94 5515 92 90 94 5515 99 90 94	Other printed fabrics, of other staple fibres	200 DH/kg
5515 11 90 10 5515 11 90 99 5515 12 90 10 5515 12 90 99 5515 13 90 10 5515 13 90 99 5515 19 90 10 5515 19 90 99	Other fabrics of polyester staple fibres, jacquard, of a width exceeding 115 cm but less than 140 cm, weighing over 250 g/m ² , or other, of yarns of different colours	200 DH/kg
5515 21 90 10 5515 21 90 99 5515 22 90 10 5515 22 90 99 5515 29 90 10 5515 29 90 99	Other fabrics of acrylic or modacrylic staple fibres, jacquard, of a width exceeding 115 cm but less than 140 cm, weighing over 250 g/m ² , or other fabrics, of yarns of different colours	200 DH/kg
5515 91 90 10 5515 91 90 99 5515 92 90 10 5515 92 90 99 5515 99 90 10 5515 99 90 99	Other fabrics of other synthetic staple fibres, jacquard, of a width exceeding 115 cm but less than 140 cm, weighing over 250 g/m ² , or other fabrics, of yarns of different colours	200 DH/kg
5516 14 90 00	Printed fabrics containing at least 85% by weight of artificial staple fibres	200 DH/kg
5516 23 90 20	Fabrics of artificial staple fibres, containing at least 85% by weight of such fibres, mixed mainly or wholly with synthetic filaments, jacquard, of a width exceeding 115 cm but less than 140 cm, weighing over 250 g/m ² , of yarns of different colours	200 DH/kg
5516 23 90 30	Fabrics of artificial staple fibres, containing less than 85% by weight of such fibres, mixed mainly or wholly with synthetic filaments, jacquard, of a width of 140 cm or more (mattress ticking), of yarns of different colours	200 DH/kg
5516 24 90 00 5516 34 90 00 5516 44 90 00 5516 94 90 00	Printed fabrics of artificial staple fibres containing less than 85% by weight of such fibres	200 DH/kg
5605 (except 5605 00 90 00)	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder, or covered with metal	85 DH/kg
5606 00 10 10	Yarns of chenille, silk, waste silk other than noil, noil silk, spun yarn or yarn of heading No 5605, or metal yarn	85 DH/kg

HS	Description	Reference price
5606 00 91 00	Yarn, strip and the like of heading Nos 5404 or 5405 other than those of heading No 5605 and other than yarns of horsehair, gimped silk, waste silk other than noil or of noil silk	85 DH/kg
5702 (except 5702 10 and 5702 20) 5703 ex 5704 5705	Carpets and carpeting	800 DH/m ² 400 DH/m ²
ex 5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading No 5806, impregnated, coated, or plastic-covered or laminated	40 DH/kg
5801 21 19 00 5801 21 90 00	Uncut cotton weft pile fabrics	200 DH/kg
5801 22 90 10 5801 23 90 10 5801 24 90 10	Woven pile fabrics weighing more than 350 g/m ²	200 DH/kg
5801 22 90 20 5801 22 90 90 5801 23 90 20 5801 23 90 90 5801 24 90 20 5801 24 90 90 5801 25 90 20 5801 25 90 90	Other woven cotton pile fabrics	200 DH/kg
5801 31 19 00 5801 31 90 00 5801 32 19 00 5801 32 90 00 5801 33 19 00 5801 33 90 00	Woven weft pile fabrics of man-made fibres	200 DH/kg
5801 90 35 00	Woven pile fabrics and chenille fabrics, of jute or other textile bast fibres (other than articles of heading No 5806), referred to in Note 2 to Chapter 58	10 DH/kg
ex 5802	Terry towelling and similar woven terry fabrics other than those of heading No 5806; tufted textile fabrics, other than those of heading No 5703, impregnated, coated, or plastic-covered or laminated	200 DH/kg
5802 19 19 90 ex 5802 20 90	Terry towelling and similar woven terry fabrics, of unbleached textiles	200 DH/kg
5803 90 30 00	Gauze, other than that of heading No 5806, of jute or other textile bast fibres of heading No 5303	10 DH/kg

HS	Description	Reference price
ex 5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics, lace in the piece, in strips or in motifs, impregnated, coated, covered or laminated with plastics	40 DH/kg
5811 00 41	Textile products in the piece, composed of one or more layers of textile materials assembled by stitching or otherwise, other than embroidery of heading No 5810, impregnated, coated, covered or laminated with plastics	40 DH/kg
5811 00 94 00	Textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No 5810, of fabrics of heading 5310	10 DH/kg
5903	Fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	40 DH/kg
5905 00 31	Textile wall coverings impregnated, coated, covered or laminated with plastics	40 DH/kg
ex 5907 00 20	Oil cloth and other textile fabrics coated with preparations with a basis of drying oil	40 DH/kg
ex 6001 21 ex 6001 22 ex 6001 29 ex 6001 91 ex 6001 92 ex 6001 99	Pile fabrics, knitted or crocheted, other than 'long-pile' fabrics, other than unbleached	200 DH/kg
6002 41 99 00 6002 42 99 00 6002 43 99 6002 49 99 00	Other fabrics, warp knit (including those made on galloon knitting machines)	200 DH/kg
6002 91 99 00 6002 92 99 00 6002 93 99 21 6002 93 99 22 6002 93 99 29 6002 93 99 90 6002 99 99 00	Other knitted or crocheted fabrics	200 DH/kg
6104 11 6104 12 6104 13 6104 19 6104 21 6104 22 6104 31 6104 32 6104 33 6104 39 (except 6104 39 00 10) 6104 61 6104 62 6104 63 6104 69	Women's or girls' suits, ensembles, jackets, blazers, trousers, bib-and-brace overalls, breeches and shorts, knitted or crocheted	600 DH/kg

HS	Description	Reference price
6104 41 6104 42 6104 43 6103 44 6103 49 6104 51 6104 52 6104 53 6104 59	Dresses, skirts, divided skirts, knitted or crocheted	600 DH/kg
6106 (except 6106 90 00 10 6106 90 00 20)	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted	500 DH/kg
ex 6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	350 DH/kg
ex 6108	Women's or girls' slips, petticoats and négligés, knitted or crocheted	350 DH/kg
6109	T-shirts, singlets and other vests, knitted or crocheted	350 DH/kg
6108	Women's or girls' slips, petticoats and négligés, knitted or crocheted	350 DH/kg
6109	T-shirts, singlets and other vests, knitted or crocheted	400 DH/kg
6110 10 6110 20 6110 30 6110 90 (except 6110 90 00 91)	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	400 DH/kg
6112 11 6112 12 6112 19	Track suits	450 DH/kg
6203 31 6203 32 6203 33 6203 39 6204 31 6204 32 6204 33 6204 39	Men's or women's jackets and blazers	1 250 DH/unit
6203 11 6203 12 6203 19 6203 21 6203 22 6203 23 6203 29 6204 11 6204 12 6204 13 6203 19 6204 21 6204 22 6204 23 6204 29	Men's or boys' suits or ensembles; women's or girls' suits or ensembles	1 750 DH/unit

HS	Description	Reference price
ex 6203 41 ex 6203 42 ex 6203 43 ex 6203 49 ex 6204 61 ex 6204 62 ex 6204 63 ex 6204 69	Men's, boys', women's or girls' trousers or bib-and-brace overalls	500 DH/unit
ex 6204 41 ex 6204 42 ex 6204 43 ex 6204 44 ex 6204 49 (except 6204 49 10)	Dresses, other than those of noil silk or silk waste other than noil	1 000 DH/unit
6205 6206 (except 6206 10)	Men's or boys' shirts; women's or girls' blouses, shirts and shirt-blouses	200 DH/unit
6301 (except 6301 10)	Blankets (other than electric blankets)	150 DH/kg
6302	Bed linen, table linen, toilet linen and kitchen linen	400 DH/kg
ex 6305 10 ex 6305 20	Sacks and bags, of a kind used for the packing of goods, of jute or other textile bast fibres of heading No 5303, imported empty	10 DH/kg
ex 6305 31 ex 6305 39	Sacks and bags, of a kind used for the packing of goods, of man-made textile materials, imported empty	28 DH/kg
ex 6305 90	Sacks and bags, of a kind used for the packing of goods, of other textile materials, imported empty	10 DH/kg
6306 11 6306 12 6306 19	Tarpaulins, awnings and sunblinds	40 DH/kg
6306 21 6306 22 6306 29	Tents	40 DH/kg
ex 6403 59 00 30 ex 6403 59 00 41 ex 6403 59 00 59 ex 6403 59 00 91 ex 6403 59 00 99	Footwear with outer soles and uppers of leather (not covering the ankle)	300 DH/pair
ex 6403 99 00 30 ex 6403 99 00 41 ex 6403 99 00 49 ex 6403 99 00 91 ex 6403 99 00 99	Other footwear with leather uppers (not covering the ankle)	300 DH/pair

HS	Description	Reference price
ex 6405 10 00 91 ex 6405 10 00 99	Other footwear with leather or composition leather uppers	300 DH/pair
ex 6405 90 00 40 ex 6405 90 00 90	Other footwear	300 DH/pair
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads) not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials	120 DH/kg
6907 (except 6907 10 00 91 6907 90 00 91)	Unglazed ceramic (except stoneware) flags and paving, hearth or wall tiles: — in biscuit form for the use of the industries in question — other	19 DH/m ² 40 DH/m ²
6907 10 00 91 6907 90 00 91	Unglazed stoneware flags and paving, hearth or wall tiles with a smallest side exceeding 5 cm: — imported by the entrepreneurs in question — other	1,60 DH/kg 3,50 DH/kg
6908 (except 6908 10 00 10)	Glazed ceramic flags and paving, hearth or wall tiles	3,50 DH/kg
6908 10 00 10	Glazed ceramic tiles, cubes and mosaic cubes with a smallest side not exceeding 5 cm	60 DH/m ²
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	11 DH/kg
7013 10 00 11 7013 29 00 21	Stemless glasses (tumblers), not cut, etched, engraved or decorated, of glass other than crystal and other than that having a low expansion coefficient: — with a capacity of under 250 ml — with a capacity of 250 ml or more	26 DH/kg 13 DH/kg
7321 11 11 00 7321 11 13 00 7321 11 91 00 7321 11 93 00 7321 81 10 00 7321 81 20 00	Gas cookers and appliances; dual-fuel cookers and appliances	60 DH/kg
8201 30 00 11 8201 30 00 19	Mattocks and picks	20 DH/kg
ex 8201 30 00 90	Hoes	32 DH/kg
8205 20 00 00	Hammers and sledge hammers	32 DH/kg

HS	Description	Reference price
8301 30 8301 40	Locks	50 DH/kg
ex 8407 31 10 00	Internal combustion engines of a cylinder capacity of 50 cc or less	1 800 DH/kg
8409 91 21 00	Cylinder blocks for mopeds of a cylinder capacity of 50 cc or less	200 DH/kg
8409 91 30 20	Pistons for mopeds of a cylinder capacity of 50 cc or less	300 DH/kg
8418 21 00 10 8418 21 00 90 8418 22 00 90 8418 29 00 90	Household-type refrigerators of a capacity of 500 litres or less	3 000 DH/m ³ (outside)
8421 23 00 00 8421 29 10 00 8421 31 00 00 8421 39 10 00	Filtering or purifying machinery and apparatus for gases and liquids, for engines	80 DH/kg (CAV type) 45 DH/kg (other)
8450 11 10 00 8450 12 10 10 8450 19 10 10 8450 19 10 90	Washing machines (4 to 6 kg of laundry)	4 000 DH/unit
8481 80 40	Taps, cocks, valves and similar appliances for buildings	85 DH/kg
8506 19 10 10 8506 20 10 10 8506 11 00 10 8506 12 00 10 8506 13 00 10	Dry batteries producing under 10 volts	32 DH/kg
ex 8516 60 00	Electric and dual-fuel cookers	60 DH/kg
8535 90 10 8536 90 10 8538 90 20	Bars for connecting electrical circuits and parts of such circuits	80 DH/kg
8636 50 11 ex 8538 90 91 10	Switches and parts of switches for household use	80 DH/kg
8536 61 10 8538 90 10	Lamp holders and parts of lamp holders	120 DH/kg
8536 69 10 ex 8538 90 91 10	Plugs and sockets and parts of plugs and sockets for household use	80 DH/kg
8539 22	Filament lamps of a power not exceeding 200 W and for a voltage exceeding 100 V	45 DH/kg

HS	Description	Reference price
8708 31 8708 39	Mounted brake linings for motor vehicles	120 DH/kg
8714 11 00 10	Motorcycle saddles	70 DH/unit
8714 95 00	Bicycle saddles	80 DH/unit
ex 8714 19 00 99 ex 8714 93 00	Hubs	25 DH/pair
ex 8714 19 00 99 ex 8714 96 00	Crank-gear sets	9 DH/set
ex 8714 19 00 99 ex 8714 99 00 99	Steering gear	9 DH/set
9028 30 10 00	Low and medium-voltage electricity meters: — for single phase — for three-phase	185 DH/unit 412 DH/unit

New cars: 69 500 DH per car.
Used cars: 65 000 DH per car.

ANNEX 6

PRODUCTS REFERRED TO IN ARTICLE 12(2)

List 1 (*)

CN code	Description
4012 20 00	Used pneumatic tyres
6309 00	Worn clothing and other worn articles
ex 8701 20 19 8701 90 42 90 8701 90 49 90	Road tractors, including used tractors for hauling; other wheeled road tractors, used
8702 10 99 19 8702 10 99 99 8702 10 92 90 8702 90 22 90 8702 90 29 19 8702 90 29 99	Motor vehicles for transporting groups of passengers, with compression ignition or other internal combustion piston engine, etc., used
8704 21 90 39 8704 21 90 69 8704 21 90 79 8704 21 90 99 8704 22 90 29 8704 22 90 49 8704 22 90 59 8704 22 90 99 8704 23 90 29 8704 23 90 49 8704 23 90 59 8704 23 90 99 8704 31 90 39 8704 31 90 69 8704 31 90 79 8704 31 90 99 8704 32 90 29 8704 32 90 49 8704 32 90 59 8704 32 90 99	Motor vehicles for transporting goods, with compression ignition, spark ignition or other internal combustion piston engine, etc., used
8705 10 00 90 8705 90 90 99	Special-purpose motor vehicles other than those principally designed for the transport of persons or goods, used
8716 31 90 99 8716 39 90 90	Other tanker trailers and tanker semi-trailers and other trailers and semi-trailers, for the transport of goods, etc., used

(*) The concept of used goods will be governed by a benchmark of age, based on the length of time for which the goods have been in use. This should be determined by the Parties six months before the Agreement enters into force.
The concept of used goods will not apply to reconditioned goods which are recognised as complying with the technical regulations in force in Morocco.

List 2 (*)

CN code	Description
ex 7321 11 11 ex 7321 11 21	Cookers and gas appliances, used
ex 8408 90 90	Motors for irrigation, used
ex 8418 10 00 ex 8418 21 00 ex 8418 22 00 ex 8418 29 00	Refrigerators and freezers, used
ex 8450 11 10 ex 8450 12 10 ex 8450 19 10	Washing machines, used
ex 8516 60 00	Electric and dual-fuel cookers, used
ex 8711 10 11	Mopeds, used
ex 8712 00 00	Bicycles used

(*) The concept of used goods will be governed by a benchmark of age, based on the length of time for which the goods have been in use. This should be determined by the Parties six months before the Agreement enters into force.
The concept of used goods will not apply to reconditioned goods which are recognised as complying with the technical regulations in force in Morocco.

ANNEX 7

relating to intellectual, industrial and commercial property

1. By the end of the fourth year after the entry into force of the Agreement, Morocco shall accede to the following multilateral conventions on the protection of intellectual, industrial and commercial property:
 - International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (Rome, 1961),
 - Budapest Treaty on the International Recognition of the Deposit of Micro-Organisms for the Purposes of Patent Procedure (1977, amended in 1980),
 - Patent Cooperation Treaty (1970, amended in 1979 and modified in 1984),
 - International Convention for the Protection of the New Varieties of Plants (Act of Geneva, 1991).
 2. The Association Council may decide that paragraph 1 of this Annex applies to other multilateral conventions in this field.
 3. The Contracting Parties express their attachment to observing the obligations flowing from the following multilateral conventions:
 - Paris Convention for the Protection of Industrial Property in the 1967 Act of Stockholm (Paris Union),
 - Madrid Agreement concerning the International Registration of Marks in the 1969 Act of Stockholm (Madrid Union),
 - Berne Convention for the Protection of Literary and Artistic Works in the Act of Paris of 24 July 1971,
 - Protocol relating to the Madrid Agreement concerning the International Registration of Marks (1989),
 - Nice Agreement concerning the International Classification of Goods and Services for the purposes of the Registration of Marks (Geneva, 1977).
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LIST OF PROTOCOLS

- Protocol 1* on the arrangements applying to imports into the Community of agricultural products originating in Morocco
- Protocol 2* on the arrangements applying to imports into the Community of fishery products originating in Morocco
- Protocol 3* on the arrangements applying to imports into Morocco of agricultural products originating in the Community
- Protocol 4* concerning the definition of originating products and methods of administrative cooperation
- Protocol 5* on mutual assistance in customs matters between the administrative authorities

PROTOCOL 1**on the arrangements applying to imports into the Community of agricultural products originating in Morocco***Article 1*

1. The products listed in the Annex, originating in Morocco, shall be admitted for import into the Community in accordance with the conditions set out below and in the Annex.

2. Import duties shall be either eliminated or reduced by the percentage indicated in respect of each product in column (a).

Where the Common Customs Tariff provides for the application of *ad valorem* customs duties and a specific customs duty in respect of certain products, the rates of reduction shown in column (a) and in column (c), as referred to in paragraph 3, shall apply only to the *ad valorem* customs duty.

3. The customs duties shall be eliminated in respect of certain products within the limits of the tariff quotas shown against them in column (b).

The Common Customs Tariff duties in respect of the quantities imported in excess of the quotas shall be reduced by the percentage indicated in column (c).

4. The reference quantities fixed in respect of certain other products exempt from customs duties are shown in column (d).

Where imports of a product exceed the reference quantities, the Community may, having regard to an annual review of trade flows which it shall carry out, make the product concerned subject to a Community tariff quota the volume of which shall be equal to the reference quantity. In such a case, for quantities imported in excess of the quota, the Common Customs Tariff duty shall, according to the product concerned, be applied in full or reduced, as indicated in column (c).

5. For some of the products referred to in paragraphs 3 and 4 and indicated in column (e), the quotas or reference quantities shall be increased from 1 January 1997 to 1 January 2000 on the basis of four equal instalments each corresponding to 3% of these amounts.

6. For some of the products other than those referred to in paragraphs 3 and 4 and indicated in column (e), the Community may fix a reference quantity as provided for in paragraph 4 if, in the light of the annual review of trade which

it shall carry out, it establishes that the volume of imports may cause difficulties on the Community market. If, subsequently, the product is subject to a tariff quota under the conditions set out in paragraph 4, the Common Customs Tariff duty shall be applied in full or reduced, depending on the product concerned, by the percentage shown in column (c) in respect of the quantities imported in excess of the quota.

Article 2

1. In the case of the products originating in Morocco which are referred to in Articles 3 and 4, the entry price levels from which specific duties will be reduced to zero shall be the prices hereinafter referred to as 'agreed entry prices', within the limits of the maximum quantities, periods and conditions stipulated in those Articles.

2. These agreed entry prices shall be reduced in the same proportions and at the same pace as the entry prices bound with the WTO.

3. (a) If the entry price of a particular lot is 2%, 4%, 6% or 8% below the agreed entry price, the specific customs duty shall be 2%, 4%, 6% or 8% of the agreed entry price, as appropriate.

(b) If the entry price of a particular lot is below 92% of the agreed entry price, the specific customs duty bound with the WTO shall apply.

4. Morocco hereby undertakes to ensure that total exports to the Community during the periods and under the conditions specified in this Protocol do not exceed the quantities agreed upon in Articles 3 and 4.

5. The aim of the specific arrangements established by this Article shall be to preserve the level of Morocco's traditional exports to the Community and to avoid disturbing Community markets.

6. The two Parties shall consult each other during the second half of every year in order to examine trade for the previous year. Such consultations may also take place at any time if one of the Parties so requests, within three working days of that request. The Parties shall take whatever steps are appropriate to ensure that the objective described in Article 2(5), Article 3 and Article 4 of this Protocol is fully achieved.

Article 3

1. For fresh tomatoes falling with CN code 0702 00:
- (a) from 1 October to 31 March and for an agreed quantity of 150 676 tonnes divided month by month as described below, the entry price levels from which specific duties will be reduced to zero shall be as follows:

Period	Quantity (tonnes)	Agreed entry price (ECU per tonne)
October	5 000	500
November to March divided as follows:	145 676	500
November	18 601	
December	36 170	
January	30 749	
February	33 091	
March	27 065	
Total	150 676	

- (b) From 1 November to 31 March:
- (i) if, in any given month, the quantity specified in subparagraph (a) has not been used up, the balance of that quantity, up to 20%, may be carried over to the next month;
- (ii) the quantity specified may be exceeded by up to 20% in any given month, provided that the overall limit of 145 676 tonnes is not exceeded.
- (c) Morocco shall notify the Commission of weekly exports to the Community within a space of time which allows precise and accurate reporting. That space of time must not exceed 15 days.

2. For fresh courgettes falling within CN code 0709 90:
- (a) from 1 October to 20 April and for a maximum quantity of 5 000 tonnes, the entry price level from which specific duties will be reduced to zero shall be ECU 451 per tonne.
- (b) Morocco shall notify the Commission monthly of the quantities exported during the previous month.

Article 4

In the case of the products listed below, the entry price levels from which specific duties will be reduced to zero shall be as follows, within the limits of the quantities and periods stipulated:

Product	Period	Quantity (tonnes)	Agreed entry price (ECU per tonne)
Artichokes (ex 0709 10)	1 November to 31 December	500	600
Cucumbers (ex 0707)	1 November to 31 May	5 000	500
Clementines (ex 0805 20)	1 November to end February	110 000	500
Oranges (ex 0805 10)	1 December to 31 May	300 000	275

ANNEX

CN code	Description	Customs duty rate reduction	Tariff quota	Rate of duty reduction beyond existing or future tariff quotas (%)	Reference quantity	Specific provisions
		(%)	(tonnes)	(%)	(tonnes)	
		(a)	(b)	(c)	(d)	(e)
0101 19 10	Horses for slaughter ^(a)	100		80		Article 1(6)
0101 19 90	Other horses	100		80		Article 1(6)
ex 0204	Meat of sheep or goats, fresh, chilled or frozen, other than meat of domestic sheep	100		—		
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	100		80		Article 1(6)
0208	Other meat and edible meat offal, fresh, chilled or frozen	100		—		
ex 0602	Other live plants (including their roots), cuttings and slips; mushroom spawn, other than roses	100		0	300	Article 1(5)
ex 0602 40	Roses, grafted or not, other than cuttings	100		60		Article 1(6)
0603 10	Cut flowers and flower buds, fresh	100 (**)		0		
ex 0603 10 11 ex 0603 10 51	Roses, from 15 October to 14 May (**)		1995/1996: 2 000			
ex 0603 10 13 ex 0603 10 53	Carnations, from 15 October to 31 May (**)		1996/1997: 2 400			
ex 0603 10 21 ex 0603 10 61	Gladioli, from 15 October to 14 May		1997/1998: 2 600			
ex 0603 10 25 ex 0603 10 65	Chrysanthemums, from 15 October to 14 May		1998/1999: and following periods: 3 000			

CN code	Description	Customs duty rate reduction	Tariff quota	Rate of duty reduction beyond existing or future tariff quotas	Reference quantity	Specific provisions
		(%)	(tonnes)	(%)	(tonnes)	
		(a)	(b)	(c)	(d)	(e)
ex 0603 10 15 ex 0603 10 55	Orchids, from 15 October to 14 May	100	1995/1996: 1 600	0		
ex 0603 10 29 ex 0603 10 69	Others, from 15 October to 14 May		1996/1997: 1 700 1997/1998: 1 900 1998/1999 and following periods: 2 000			
ex 0701 90 51 ex 0701 90 90	New potatoes, from 1 December to 31 April ^(b)	100	120 000	40		
ex 0702 00	Tomatoes	100 (*)	150 676	60 (*)		Article 1(5), Article 2 and Article 3
ex 0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled	100		0	150	Article 1(5)
ex 0703 10 11 ex 0703 10 19	Onions, from 15 February to 15 May	100	7 000 ⁽¹⁾	60		Article 1(5)
ex 0704 90 90	Chinese leaves, from 1 November to 31 December	100	120	0		
ex 0705 11	Iceberg lettuce, from 1 November to 31 December	100	120	0		
ex 0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, other than Chinese leaves Lettuce and chicory Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots	100		0	500	Article 1(5)

ex 0707	Cucumbers and gherkins	100 (*)	5 000	0		Article 1(5) Article 2 and Article 4
ex 0708 10 20 ex 0708 10 95	Peas (<i>Pisum sativum</i>), from 1 October to 30 April	100		60		Article 1(6)
ex 0708 20 20 ex 0708 20 95	Beans (<i>Vigna</i> spp. <i>Phaseolus</i> spp.), from 1 November to 30 April	100		60		Article 1(6)
ex 0709 10	Artichokes, from 1 October to 31 December	100 (*)		30 (*)		Article 1(6), Article 2 and Article 4
ex 0709 20 00	Asparagus, from 1 October to 31 March					
ex 0709 30 00	Aubergines, from 1 December to 30 April	100				
0709 60 10	Sweet peppers	100		40	3 000	Article 1(5)
ex 0709 60 99	Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , from 15 November to 30 June	100		0		Article 1(6)
ex 0709 90	Courgettes, from 1 November to 31 May	100 (*)	5 000	60 (*)		Article 1(5), Article 2 and Article 3
ex 0709 90 90	Okra, from 15 February to 15 June	100		0		Article 1(6)
ex 0709 90 90	Wild onions of the species <i>Muscari comosum</i> , from 15 February to 15 May	100	7 000 ⁽¹⁾	60		Article 1(5)
0709 40 00	Celery other than celeriac	100	8 000	0		Article 1(5)
ex 0709 51	Mushrooms other than cultivated mushrooms					
0709 70 00	Spinach, New Zealand spinach and orache spinach					
ex 0709 90	Other vegetables excluding courgettes, okra and wild onions					

CN code	Description	Customs duty rate reduction	Tariff quota	Rate of duty reduction beyond existing or future tariff quotas	Reference quantity	Specific provisions
		(%)	(tonnes)	(%)	(tonnes)	
		(a)	(b)	(c)	(d)	(e)
ex 0710	Frozen vegetables other than peas and other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	100	6 000	0		Article 1(5)
0710 21 00 ex 0710 29 00	Peas	100		30		Article 1(6)
0710 80 59	Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	100		—		
0711 10 00 0711 40 00 ex 0711 90	Onions Cucumbers and gherkins Other vegetables; mixtures of vegetables, excluding peppers	100		0	500	Article 1(5)
0711 20 10	Olives for uses other than the production of oil ^(a)	100		60		Article 1(6)
0711 30 00	Capers	100		90		Article 1(6)
0711 90 10	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , other than sweet peppers	100		—		
ex 0712	Dried vegetables, other than onions and olives	100		0	500	Article 1(5)
0713 10 10	Peas for sowing	100		60	500	
0713 50 10	Broad beans and horse beans, for sowing	100		60		Article 1(6)
ex 0713	Leguminous vegetables, other than for sowing	100		—		

ex 0804 10 00	Dates, in immediate packings of a net content of 35 kg or less	100		—		
0804 20	Figs	100		0	300	Article 1(5)
0804 40	Avocados	100		0		Article 1(6)
ex 0805 10	Fresh oranges	100 (*)	340 000	80 (*)		Article 1(5), Article 2 and Article 4
ex 0805 20	Mandarins (including tangerines and satsumas), fresh; clementines, wilkings and similar citrus hybrids, fresh	100 (*)	150 000	80 (*)		Article 1(5), Article 2 and Article 4
ex 0805 30	Lemons, fresh					
ex 0805 10	Oranges, other than fresh	100 (*)		0	1 000	Article 1(5)
ex 0805 20	Mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids, other than fresh					
ex 0805 30	Lemons and limes, other than fresh					
0805 40	Grapefruit and pomelos	100		80		Article 1(6)
ex 0806	Table grapes, fresh, from 1 November to 31 July	100 (*)		60 (*)		Article 1(6)
ex 0807 11 00	Watermelons, from 1 January to 15 June	100		50		Article 1(6)
ex 0807 19 00	Melons, from 1 November to 31 May	100		50		Article 1(6)
0808 20 90	Quinces	100	1 000	50		
0809 10	Apricots, fresh	100 (*)		0	500	Article 1(5)
0809 20	Cherries, fresh	100 (*)		0		
0809 30	Peaches, including nectarines, fresh	100 (*)		0		

CN code	Description	Customs duty rate reduction	Tariff quota	Rate of duty reduction beyond existing or future tariff quotas	Reference quantity	Specific provisions
		(%)	(tonnes)	(%)	(tonnes)	
		(a)	(b)	(c)	(d)	(e)
ex 0809 40	Plums, from 1 November to 30 June	100 (*)		—		
ex 0810 10 05 ex 0810 10 80	Strawberries, from 1 November to 31 March	100		60		Article 1(6)
ex 0810 20 10	Raspberries, from 15 May to 15 July	100		50		Article 1(6)
ex 0810 50 00	Kiwi fruit, from 1 January to 30 April	100		0	240	
ex 0810 90 85	Pomegranates, from 15 August to 30 November	100		0		Article 1(6)
ex 0810 90 85	Barbary figs and medlars	50		—		
ex 0811	Fruit, uncooked or cooked by steaming or boiling in water, not containing added sugar, frozen	100		30		Article 1(6)
ex 0812 90 20	Oranges, finely shredded, provisionally preserved	100		80		Article 1(6)
ex 0812 90 95	Other citrus fruit, finely shredded, provisionally preserved	100		80		Article 1(6)
0813 10	Apricots, dried	100		60		Article 1(6)
0813 40 10	Peaches, including nectarines, dried	50		—		
0813 40 50	Papayas, dried	50		—		
0813 40 95	Other fruit, dried	50		—		

0813 50 12 0813 50 15	Fruit salads of dried fruit other than plums	50		—		
0904 12 00	Pepper, crushed or ground	100		—		
0904 20 31 0904 20 35 0904 20 39	Peppers, other than crushed or ground (°)	100		—		
0904 20 90	Peppers, crushed or ground	100		—		
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	100		—		
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	100		—		
1001 10 00	Durum wheat	ECU 0,73 per tonne (°)		—		
1209 91 90	Other vegetable seeds (°)	100		60		Article 1(6)
1209 99 99	Other seeds and fruit, for sowing (°)	100		60		Article 1(6)
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	100		—		
1212 10	Locust beans, including locust bean seeds	100		—		
1212 20 00	Seaweeds and other algae	100		—		
1212 30 00	Apricot, peach or plum stones and kernels	100		—		

CN code	Description	Customs duty rate reduction	Tariff quota	Rate of duty reduction beyond existing or future tariff quotas	Reference quantity	Specific provisions
		(%)	(tonnes)	(%)	(tonnes)	
		(a)	(b)	(c)	(d)	(e)
1212 99 90	Other plant products	100		—		
ex 1302 20	Pectic substances, pectinates and pectates	25		—		
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:					
1509 10 10	— Lampante virgin olive oil	10		0		Article 1(6)
1509 10 90	— Other	10		0		Article 1(6)
1509 90 00	— Other than virgin	5		0		Article 1(6)
1510	Other oils and their fractions, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No 1509:					
1510 00 10	— Crude oils	10		0		Article 1(6)
1510 00 90	— Other	5		0		Article 1(6)
ex 2001 10 00	Cucumbers, not containing added sugar	100		—		
ex 2001 10 00	Gherkins, prepared or preserved	100	3 200	0		Article 1(5)
ex 2001 20 00	Onions, not containing added sugar	100		—		
2001 90 20	Fruits of the genus <i>Capsicum</i> , other than sweet peppers	100		—		
ex 2001 90 50	Mushrooms, not containing added sugar	100		—		
ex 2001 90 65	Olives, not containing added sugar	100		—		
ex 2001 90 70	Sweet peppers, not containing added sugar	100		—		

ex 2001 90 75	Red salad beetroot, not containing added sugar	100		—	
ex 2001 90 85	Red cabbage, not containing added sugar	100		—	
ex 2001 90 96	Other, not containing added sugar	100		—	
2002 10 10	Peeled tomatoes	100		30	Article 1(6)
2003 10 20 2003 10 30	Mushrooms of the genus <i>Agaricus</i>	100		50	Article 1(6)
2003 10 80	Other mushrooms	100		60	Article 1(6)
2003 20 00	Truffles	100		70	Article 1(6)
2004 10 99	Potatoes, other	100		50	Article 1(6)
ex 2004 90 30	Capers and olives	100		—	
2004 90 50	Peas (<i>Pisum sativum</i>) and green beans	100	10 440 ⁽³⁾	20	
ex 2004 90 98	Artichokes	100		50	Article 1(6)
ex 2004 90 98	Other:				
	— Asparagus, carrots and mixtures	100		20	Article 1(6)
	— Other	100		50	Article 1(6)
2005 10 00	Homogenised vegetables:				
	— Asparagus, carrots and mixtures	100		20	Article 1(6)
	— Other	100		50	Article 1(6)

CN code	Description	Customs duty rate reduction	Tariff quota	Rate of duty reduction beyond existing or future tariff quotas	Reference quantity	Specific provisions
		(%)	(tonnes)	(%)	(tonnes)	
		(a)	(b)	(c)	(d)	(e)
2005 20 20	Potatoes, thinly sliced, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption	100		50		Article 1(6)
2005 20 80	Potatoes, other	100		50		Article 1(6)
2005 40 00	Peas (<i>Pisum sativum</i>)	100	10 440 ⁽³⁾	20		
2005 51 00	Beans shelled	100		50		Article 1(6)
2005 59 00	Beans, other	100	10 440 ⁽³⁾	20		
2005 60 00	Asparagus	100		20		Article 1(6)
2005 70	Olives	100		—		
2005 90 10	Fruits of the genus <i>Capsicum</i> , other than sweet peppers	100		—		
2005 90 30	Capers	100		—		
2005 90 50	Artichokes	100		50		Article 1(6)
2005 90 60	Carrots	100		20		Article 1(6)
2005 90 70	Mixtures of vegetables	100		50		Article 1(6)
2005 90 80	Other	100		50		Article 1(6)

2007 10 91	Homogenised preparations of tropical fruit	100		50		Article 1(6)
2007 10 99	Other	100		50		Article 1(6)
2007 91 90	Citrus fruit, other	100		50		Article 1(6)
2007 99 91	Apple purée including compotes	100		50		Article 1(6)
2007 99 98	Other	50		50		Article 1(6)
2008 30 51 2008 30 71 ex 2008 30 91 ex 2008 30 99	Grapefruit segments	80		—		
ex 2008 30 55	Mandarins (including tangerines and satsumas) finely shredded; clementines, wilkings and similar citrus hybrids, finely shredded — In immediate packings of a net content exceeding 1 kg	100		80		
ex 2008 30 75	— In immediate packings of a net content not exceeding 1 kg	80		—		
ex 2008 30 59 ex 2008 30 79	Oranges and lemons, finely shredded	80		—		
ex 2008 30 91 ex 2008 30 99	Citrus fruit, finely shredded	80		—		
ex 2008 30 91	Citrus pulp	40		—		
2008 50 61 2008 50 69	Apricots	100		20	7 560	
ex 2008 50 92 ex 2008 50 94	Apricot halves	100		50		Article 1(6)

CN code	Description	Customs duty rate reduction	Tariff quota	Rate of duty reduction beyond existing or future tariff quotas	Reference quantity	Specific provisions
		(%)	(tonnes)	(%)	(tonnes)	
		(a)	(b)	(c)	(d)	(e)
ex 2008 50 99	Apricot halves	100		50	7 200 ⁽⁴⁾	
ex 2008 50 92 ex 2008 50 94	Apricot pulp	100	9 899	30		
ex 2008 70 92 ex 2008 70 94	Peach (including nectarine) halves	50		—		
ex 2008 70 99	Peach (including nectarine) halves	100		50	7 200 ⁽⁴⁾	
ex 2008 92 51 ex 2008 92 59 ex 2008 92 72 ex 2008 92 74 ex 2008 92 76 ex 2008 92 78	Mixtures of fruit	100	100	55		
2009 11 2009 19	Orange juice	100	33 607 ⁽⁵⁾	70		Article 1(5)
2009 20 11 2009 20 19	Grapefruit juice	70		—		
2009 20 91	Grapefruit juice	100		70		Article 1(6)
2009 20 99	Grapefruit juice	100		70	960	
2009 30 11 2009 30 19	Juice of any other citrus fruit	100		60		Article 1(6)
ex 2009 30 31 2009 30 39	Juice of any other citrus fruit except lemons	100		60		Article 1(6)

ex 2204	Wine of fresh grapes	100	95 200 hl	80		
ex 2204 21	Wines carrying a registered designation of origin, of the following names: Berkane, Saïs, Beni M'Tir, Guerrouane, Zemmour and Zennata, in containers holding no more than 2 litres, of an actual alcoholic strength by volume of no more than 15 % vol.	100	56 000 hl	0		
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	100		—		
ex 2302	Bran, sharps and other residues, whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants, other than maize (corn) and rice	60		—		

(^a) Entry under this subheading is subject to the conditions to be laid down by the competent Community authorities.

(^b) From the time at which Community regulations concerning the potato sector become applicable, the reduction in the duty applicable beyond the quota will be 50 %.

(^c) Entry under this subheading is subject to the conditions to be laid down in the relevant Community provisions.

(^d) This concession applies only to seed which complies with the rules relating to the marketing of seed and plants.

(^e) The rate of reduction applies only to the *ad valorem* customs duty.

(^{**}) The reduction is subject to compliance with certain conditions agreed by Exchange of Letters (flowers other than exotic flowers).

(¹) Tariff quota common to the three headings ex 0703 10 11, ex 0703 10 19 and ex 0709 90 90.

(²) Reduction to be applied to the duties established in accordance with Article 10(2) of Regulation (EEC) No 1766/92.

(³) Tariff quota common to the three subheadings 2004 90 50, 2005 40 00 and 2005 59 00.

(⁴) Reference quantity common to the two subheadings 2008 50 99 and 2008 70 99.

(⁵) The share of juices imported in packaging holding 2 litres or less must not exceed 10 082 tonnes.

PROTOCOL 2

on the arrangements applying to imports into the Community of fishery products originating in Morocco

Article 1

The products listed below, originating in Morocco, shall be imported into the Community free of customs duties.

CN code	Description
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
1604 11 00	Salmon
1604 12	Herrings
1604 13 90	Other
1604 14	Tunas, skipjack and bonito (<i>Sarda</i> spp.)
1604 15	Mackerel
1604 16 00	Anchovies
1604 19 10	Salmonidae, other than salmon
1604 19 31 1604 19 39	Fish of the genus <i>Euthynnus</i> , other than skipjack [<i>Euthynnus (Katsuwonus) pelamis</i>]
1604 19 50	Fish of the species <i>Orcynopsis unicolor</i>
1604 19 91 to 1604 19 98	Other
1604 20	Other prepared or preserved fish:
1604 20 05	Preparations of surimi
1604 20 10	Of salmon
1604 20 30	Of salmonidae, other than salmon
1604 20 40	Of anchovies
ex 1604 20 50	Of bonito, of mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> ; of fish of the species <i>Orcynopsis unicolor</i>
1604 20 70	Of tunas, skipjack or other fish of the genus <i>Euthynnus</i>
1604 20 90	Of other fish
1604 30	Caviar and caviar substitutes
1605 10 00	Crab
1605 20	Shrimps and prawns
1605 30 00	Lobster
1605 40 00	Other crustaceans
1605 90 11	Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.), in airtight containers
1605 90 19	Other mussels
1605 90 30	Other molluscs
1902 20 10	Stuffed pasta, whether or not cooked or otherwise prepared: containing more than 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates

Article 2

Imports into the Community of prepared or preserved sardines of CN codes 1604 13 11, 1604 13 19 and ex 1604 20 50 originating in Morocco shall be covered by the arrangements established by Article 1, subject to the following provisions:

From 1 January to 31 December 1996:

- tariff exemption up to a Community tariff quota of 19 500 tonnes;
- for imports beyond the level of the quota, 6 % customs duty.

From 1 January to 31 December 1997:

- tariff exemption up to a Community tariff quota of 21 000 tonnes;
- for imports beyond the level of the quota, 5 % customs duty.

From 1 January to 31 December 1998:

- tariff exemption up to a Community tariff quota of 22 500 tonnes;
 - for imports beyond the level of the quota, 4 % customs duty.
-

PROTOCOL 3

on the arrangements applying to imports into Morocco of agricultural products originating in the Community

Sole Article

The customs duties on import into Morocco of the products originating in the Community listed in the Annex shall not be higher than those shown in column (a) within the limits of the tariff quotas shown in column (b).

ANNEX

CN code	Description	Maximum customs duties %	Preferential tariff quotas
		(a)	(b)
Chapter 1	Live animals; animal products		
0102 10	Live bovine animals; pure-bred breeding animals	2,5	4 000
0105 11	Live fowls of the species <i>Gallus domesticus</i> , of a weight not exceeding 185 g	2,5	150
Chapter 2	Meat and edible meat offal		
0202 20	Meat of bovine animals, frozen, other than carcasses and half-carcasses, with bone in	45	3 800
0202 30	Meat of bovine animals, frozen, other than carcasses and half-carcasses, boneless	45	500
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included		
0402 10 12	Milk and cream, concentrated or containing added sugar or other sweetening matter: in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5%	30	3 300
0402 21	Milk and cream, concentrated or containing added sugar or other sweetening matter: in powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5%	87	3 200
0402 91	Other, not containing added sugar or other sweetening matter	87	2 600
0402 99	Other	17,5	1 000
0404 10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	17,5	200
0405	Butter and other fats and oils derived from milk	12,5	8 000
0406 90	Other cheese	40	550
Chapter 5	Products of animal origin, not elsewhere specified or included		
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	17,5	150
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No 1212	35	200

CN code	Description	Maximum customs duties %	Preferential tariff quotas
		(a)	(b)
0602 20	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	2,5	250
0602 99	Indoor plants other than rooted cuttings and young plants, other than flowering plants	35	600
Chapter 7	Edible vegetables and certain roots and tubers		
0701 10 00	Potatoes, fresh, chilled, seed or new	25	31 000
0712 90	Other vegetables; mixtures of vegetables		150
	— Dried leeks, dried peppers	40	
	— Other, including mixtures	32,5	
0713 10 90	Peas (<i>Pisum sativum</i>), other than for sowing	40	350
Chapter 10	Cereals		
1001 90 99	Common wheat and meslin, other than for sowing	144 (*)	456 000 (*)
1003	Barley		
1003 00 10	— For sowing	2,5	2 000
1003 00 90	— Other	113 (*)	8 000 (*)
1005 10	Maize (corn), seed	2,5	300
1005 90	Maize (corn), other	122 (*)	2 000 (*)
1006 10 10	Rice in the husk, for sowing	32,5	300
1006 30	Semi-milled or wholly milled rice, whether or not polished or glazed	177 (*)	550 (*)
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten		
1107 10	Malt, not roasted	35	5 000
Chapter 12	Oilseeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder		
1205 00 90	Rape or colza seeds, whether or not broken, other than for sowing	146 (*)	1 000 (*)
	— Rape		
	— Colza		
1206 00	Sunflower seeds, whether or not broken		
1206 00 10	— For sowing	2,5	250
1209 11 00	Sugar beet seed	2,5	900
1209 21 00	Lucerne (alfalfa) seed	2,5	100
1209 91 90	Vegetable seeds other than kohlrabi seed	2,5	300
1213 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	22,5	1 150
1214 00	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	22,5	4 500

CN code	Description	Maximum customs duties %	Preferential tariff quotas
		(a)	(b)
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes		
1507 10 90	Other crude soya-bean oil, whether or not degummed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption	215	24 600
1514 10	Crude rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	215	44 000
1514 90	Non-crude rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	215	100
1515 11 00	Linseed oil and its fractions, crude	215	200
1515 19 10	Linseed oil and its fractions, other than crude, for technical uses	215	100
1515 90	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified, other than crude	215	150
1516 10 90	Animal fats and oils or their fractions, other than in immediate packings of a net content of 1 kg or less	215	2 200
1516 20 99	Vegetable fats and oils and their fractions, other than castor, palm, palm-kernel and coconut oils, hydrogenated, other than in immediate packings of a net content of 1 kg or less	215	5 200
Chapter 17	Sugars and sugar confectionery		
1701 12 90	Beet sugar other than for refining	168 (*)	20 000 (*)
Chapter 23	Residues and waste from the food industries; prepared animal fodder		
2302 40	Bran, sharps and other residues of other cereals	35	350
2309 90	Other preparations of a kind used in animal feeding	35	1 700
Chapter 24	Tobacco and manufactured tobacco substitutes		
2401 10 60	Sun-cured oriental type tobacco	35	500

(*) In the event of the tariff quota not being fully used up at the duty rate specified for it, Morocco would agree to the rate being lowered to a level which ensured that the quota was fully used up.

PROTOCOL 4

concerning the definition of originating products and methods of administrative cooperation

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 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade of 1994 (WTO Agreement on customs valuation);
- (f) 'ex-works price' means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, including the value of all the materials used, minus all 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 territories concerned;
- (h) 'value of originating materials' means the customs value of such materials as defined in point (g) applied *mutatis mutandis*;
- (i) 'chapters' and 'headings' means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';
- (j) 'classified' refers to the classification of a product or material under a particular heading;
- (k) '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.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

Origin criteria

For the purpose of implementing this Agreement and without prejudice to the provisions of Articles 3, 4 and 5 of this Protocol, the following products shall be considered as:

- (1) products originating in the Community:
 - (a) products wholly obtained in the Community, within the meaning of Article 6 of this Protocol;
 - (b) products obtained in the Community which contain materials not wholly obtained there, provided that the said materials have undergone sufficient working and processing in the Community within the meaning of Article 7 of this Protocol;
- (2) products originating in Morocco:
 - (a) products wholly obtained in Morocco within the meaning of Article 6 of this Protocol;
 - (b) products obtained in Morocco which contain materials not wholly obtained there, provided that the said materials have undergone sufficient working or processing in Morocco within the meaning of Article 7 of this Protocol.

*Article 3***Bilateral cumulation**

1. Notwithstanding Article 2(1)(b), materials originating in Morocco within the meaning of this Protocol shall be considered as materials originating in the Community and it shall not be necessary that such materials have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 8 of this Protocol.

2. Notwithstanding Article 2(2)(b), materials originating in the Community within the meaning of this Protocol shall be considered as materials originating in Morocco and it shall not be necessary that such materials have undergone working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 8 of this Protocol.

*Article 4***Cumulation with materials originating in Algeria and Tunisia**

1. Notwithstanding Article 2(1)(b) and subject to the provisions of paragraphs 3 and 4, materials originating in Algeria or Tunisia within the meaning of Protocol 2 annexed to the Agreements between the Community and these countries shall be considered as originating in the Community and it shall not be necessary that such materials have undergone sufficient working or processing, on condition however that they have undergone working or processing beyond that referred to in Article 8 of this Protocol.

2. Notwithstanding Article 2(2)(b) and subject to the provisions of paragraphs 3 and 4, materials originating in Algeria or Tunisia within the meaning of Protocol 2 annexed to the Agreements between the Community and these countries shall be considered as originating in Morocco and it shall not be necessary that such materials have undergone sufficient working or processing, on condition however that they have undergone working or processing beyond that referred to in Article 8 of this Protocol.

3. The provisions set out in paragraphs 1 and 2 concerning materials originating in Algeria are only applicable to the extent that trade between the Community and Algeria, and between Morocco and Algeria, is governed by identical rules of origin.

4. The provisions set out in paragraphs 1 and 2 concerning materials originating in Tunisia are only applicable to the extent that trade between the Community and Tunisia and between Morocco and Tunisia, is governed by identical rules of origin.

*Article 5***Cumulation of working or processing**

1. For the purpose of implementing Article 2(1)(b), working or processing carried out in Morocco, or, when the conditions

required by Article 4(3) and (4) are fulfilled, in Algeria or in Tunisia shall be considered as having been carried out in the Community when the products obtained undergo subsequent working or processing in the Community.

2. For the purpose of implementing Article 2(2)(b), working or processing carried out in the Community or, when the conditions required by Article 4(3) and (4) are fulfilled, in Algeria or in Tunisia shall be considered as having been carried out in Morocco when the products obtained undergo subsequent working or processing in Morocco.

3. Where pursuant to the provisions of paragraph 1 or 2 the originating products are obtained in two or more of the States referred to in those provisions or in the Community, they shall be considered as originating products of the State or the Community according to where the last working or processing took place, provided that that working or processing went beyond that referred to in Article 8.

*Article 6***Wholly obtained products**

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

- (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 there;
- (f) products of sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or 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 exclusively from products specified in subparagraphs (a) to (j).

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

— which are registered or recorded in a Member State or in Morocco,

— which sail under the flag of a Member State or of Morocco,

— which are owned to the extent of at least 50% by nationals of Member States or of Morocco, or by a company with its head office in a Member State or in Morocco, 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 Member States or of Morocco and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to Member States or Morocco, to public bodies or to nationals of the Member States or Morocco,

— of which the master and officers are nationals of Member States or of Morocco,

— of which at least 75% of the crew are nationals of Member States or of Morocco.

3. In so far as trade between Morocco or the Community and Algeria or Tunisia are covered by identical rules of origin, the terms 'their vessels' and 'their factory ships' in paragraph 1(f) and (g) shall also apply to Algerian or Tunisian vessels or factory ships within the meaning of paragraph 2.

4. The terms 'Morocco' and the 'Community' shall also cover the territorial waters which surround Morocco and the Member States of the Community.

Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the Community or of Morocco provided that they satisfy the conditions set out in paragraph 2.

Article 7

Sufficiently worked or processed products

1. For the purposes of Article 2, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different

from that in which all the non-originating materials used in its manufacture are classified, subject to paragraph 2 and Article 8.

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

For the products falling under Chapters 84 to 91, as an alternative to satisfying the conditions set out in Column 3, the exporter may opt to apply the conditions set out in Column 4 instead.

Where in the list in Annex 2 a percentage rule is applied in determining the originating status of a product obtained in the Community or in Morocco the value added by the working or processing shall correspond to the ex-works price of the product obtained, less the value of third-country materials imported into the Community or Morocco.

3. These conditions indicate, for all products covered by the Agreement, the working or processing which must be carried out on the non-originating materials used in the manufacture of these products, and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in the list for that product, 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.

Article 8

Insufficient working or processing operations

For the purpose of implementing Article 7 the following shall be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

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

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

(c) (i) changes of packaging and division and assembly of packages;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Protocol to enable them to be considered as originating in the Community or in Morocco;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

Article 9

Unit of qualification

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

Accordingly, it follows that:

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

2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be considered to form a whole with the product for the purposes of determining origin.

Article 10

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 forming a whole with the piece of equipment, machine, apparatus or vehicle in question.

Article 11

Sets

Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole

shall be regarded as originating, provided that the value of the non-originating products does not exceed 15% of the ex-works price of the set.

Article 12

Neutral elements

In order to determine whether a product originates in the Community or in Morocco it shall not be necessary to establish whether the electrical energy, fuel, plant and equipment as well as machines and tools used to obtain such product, or whether any goods, used in the course of production which do not enter and which were not intended to enter into the final composition of the product, are originating or not.

TITLE III

TERRITORIAL REQUIREMENTS

Article 13

Principle of territoriality

The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in the Community or in Morocco without prejudice to the provisions of Articles 4 and 5.

Article 14

Reimportation of goods

If originating products exported from the Community or Morocco to another country are returned, except in so far as provided for in Article 4 or 5 they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 15

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products or materials which are transported between the territories of the Community and Morocco or, when the provisions of Articles 4 and 5 are applied, of Algeria or Tunisia without entering any other

territory. However, goods originating in Morocco or in the Community and constituting one single consignment which is not split up may be transported through territory other than that of the Community or Morocco or, when the provisions of Article 3 apply, of Algeria or Tunisia temporary warehousing in such territory, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

Products originating in Morocco or in the Community may be transported by pipeline across territory other than that of the Community or that of Morocco.

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

- (a) a through bill of lading issued in the exporting country covering the passage 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 used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 16

Exhibitions

1. Products sent from one of the Contracting Parties for exhibition in a third country and sold after the exhibition for importation in another Contracting Party shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol entitling them to be recognised as originating in the Community or in Morocco and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from one of the Contracting Parties 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 another Contracting Party;

(c) the products have been consigned during the exhibition or immediately thereafter to the latter Contracting Party 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 IV 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 nature of the products and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not 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

PROOF OF ORIGIN

Article 17

EUR.1 movement certificate

Evidence of originating status of products, within the meaning of this Protocol, shall be given by an EUR.1 movement certificate, a specimen of which appears in Annex 3 to this Protocol.

Article 18

Normal procedure for the issue of an EUR.1 movement certificate

1. An EUR.1 movement certificate 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 EUR.1 movement certificate and the application form, specimens of which appear in Annex 3.

These forms shall be completed in one of the languages in which the Agreement is drawn up, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of an EUR.1 movement certificate shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the EUR.1 movement certificate 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. The EUR.1 movement certificate shall be issued by the customs authorities of a Member State of the European Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 2(1) of this Protocol. The EUR.1 movement certificate shall be issued by the customs authorities of Morocco; if the goods to be exported can be considered as products originating in Morocco within the meaning of Article 2(2) of this Protocol.

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

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

6. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.

The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

7. The date of issue of the EUR.1 movement certificate shall be indicated in the part of the certificate reserved for the customs authorities.

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

Article 19

EUR.1 movement certificates issued retrospectively

1. Notwithstanding Article 18(8), an EUR.1 movement certificate 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 an EUR.1 movement certificate was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in this application the place and date of exportation of the products to which the EUR.1 movement certificate relates, and state the reasons for his request.

3. The customs authorities may issue an EUR.1 movement certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

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

'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'EXPEDIDO A POSTERIORI', 'EMITIDO A POSTERIORI', 'ANNETTU JÄLKIKÄTEEN', 'UTFÄRDAT I EFTERHAND', 'مسلمة في وقت لاحق'.

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

Article 20

Issue of a duplicate EUR.1 movement certificate

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

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

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ', 'DUPLICADO', 'SEGUNDA VIA', 'KAKSOISKAPPALE', 'نسخة'.

3. The endorsement referred to in paragraph 2, the date of issue and the serial number of the original certificate shall be inserted in the 'Remarks' box of the duplicate EUR.1 movement certificate.

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

Article 21

Replacement of certificates

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

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

3. The replacement certificate shall be issued on the basis of a written request from the re-exporter, after the authorities concerned have verified the information supplied in the applicant's request. The date and serial number of the original EUR.1 movement certificate shall be given in box 7.

Article 22

Simplified procedure for the issue of certificates

1. By way of derogation from Articles 18, 19 and 20 of this Protocol, a simplified procedure for the issue of EUR.1 movement certificates can be used in accordance with the following provisions.

2. The customs authorities in the exporting State may authorise any exporter, hereinafter referred to as 'approved exporter', making frequent shipments for which EUR.1 movement certificates may be issued and who offers, to the satisfaction of the competent authorities, all guarantees necessary to verify the originating status of the products, not to submit at the time of export to the customs office of the exporting State or territory either the goods or the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in Article 18 of this Protocol.

3. The authorisation referred to in paragraph 2 shall stipulate, at the choice of the competent authorities, that box 11 'Customs endorsement' of the EUR.1 movement certificate must:

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

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex 5 of this Protocol. Such stamp may be pre-printed on the forms.

4. In the cases referred to in paragraph 3(a), one of the following phrases shall be entered in box 7 'Remarks' of the EUR.1 movement certificate:

'PROCEDIMIENTO SIMPLIFICADO', 'FORENKLET PROCEDURE', 'VEREINFACHTES VERFAHREN', 'ΑΠΛΟΥΣΤΕΥΜΕΝΗ ΔΙΑΔΙΚΑΣΙΑ', 'SIMPLIFIED PROCEDURE', 'PROCÉDURE SIMPLIFIÉE', 'PROCEDURA SEMPLIFICATA', 'VEREENVOUDIGDE PROCEDURE', 'PROCEDIMENTO SIMPLIFICADO', 'YKSINKERTAISTETTU MENETTELY', 'FÖRENKLAD PROCEDUR', 'مسطرة مبسطة'.

5. Box 11 'Customs endorsement' of the EUR.1 certificate shall be completed if necessary by the approved exporter.

6. The approved exporter shall, if necessary, indicate in box 13 'Request for verification' of the EUR.1 certificate the name and address of the authority competent to verify such a certificate.

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

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

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

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

(c) in the cases referred to in paragraph 3(b) the authority competent to carry out the subsequent verification referred to in Article 33 of this Protocol.

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

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

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

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

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

Article 23

Information certificate and declaration

1. When Articles 3, 4 and 5 are applied for the issue of an EUR.1 movement certificate the competent customs office in the State requested to issue the certificate for products in the manufacture of which products coming from Algeria, Tunisia or the Community are used, shall take into consideration the declaration, of which a specimen is given in Annex 6, given by the exporter in the State from which it came, either on the commercial invoice applicable to these products, or on a supporting document to that invoice.

2. The submission of the information certificate, issued under the conditions set out in paragraph 3 and of which a specimen is given in Annex 7, may however be requested of the exporter by the customs office concerned, either for checking the authenticity and accuracy of information given on the declaration provided for in paragraph 1, or for obtaining additional information.

3. The information certificate concerning the products taken into use shall be issued at the request of the exporter of these products, either in the circumstances envisaged in paragraph 2, or at the initiative of this exporter, by the competent customs office in the State from which these goods were exported. It shall be made out in duplicate. One copy shall be given to the exporter who has requested it, who shall send it either to the exporter of the final products or to the customs office where the issue of the EUR.1 movement certificate for these products has been requested. The second copy shall be preserved by the office which has issued it for at least three years.

Article 24

Validity of proof of origin

1. An EUR.1 movement certificate 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. EUR.1 movement certificates 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 reasons of *force majeure* or exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the EUR.1 movement certificates where the products have been submitted to them before the said final date.

Article 25

Submission of proof of origin

EUR.1 movement certificates 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 an EUR.1 movement certificate or an invoice declaration. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods 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 Harmonised System falling within Chapters 84 and 85 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 27

Invoice declaration

1. Notwithstanding Article 17, the evidence of originating status, within the meaning of this Protocol, may be given by an invoice declaration, the text of which appears in Annex 4 to this Protocol, made by the exporter on an invoice, a delivery note or other commercial document (hereafter referred to as 'invoice declaration') describing the products concerned in sufficient detail as to permit the identification of consignments containing only originating products and whose value does not exceed ECU 5 110 per consignment.

2. The invoice declaration shall be completed and signed by the exporter or, under the exporters responsibility, by his authorised representative in accordance with this Protocol.

3. An invoice declaration shall be completed for each consignment.

4. The exporter who applied for the invoice declaration shall submit at the request of the customs authorities of the exporting State all supporting documents concerning the use of this form.

5. Articles 24 and 25 shall apply *mutatis mutandis* to the invoice declaration.

Article 28

Exemptions from formal 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 formal 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 C2/CP3 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 must not exceed ECU 500 in the case of small packages or ECU 1 200 in the case of products forming part of travellers' personal luggage.

Article 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of an EUR.1 movement certificate shall keep for at least three years the documents referred to in Article 18(1) and (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 27(1).

3. The customs authorities of the exporting country issuing an EUR.1 movement certificate shall keep for at least three years the application form referred to in Article 18(2).

4. The customs authorities of the importing country shall keep for at least three years the EUR.1 movement certificates submitted to them.

Article 30

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in an EUR.1 movement certificate, or in an invoice declaration 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 EUR.1 movement certificate, or the invoice declaration 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 an EUR.1 movement certificate, or an invoice declaration 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 ecu

1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in ecu shall be fixed by the exporting country and communicated to the other Contracting Parties. When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country or in the currency of one of the other countries referred to in Article 4 of this Protocol.

If the goods are invoiced in the currency of another Member State of the Community the importing State shall recognise the amount notified by the country concerned.

2. Up to and including 30 April 2000, the amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in ecu as at 1 October 1994.

For each successive period of five years, the amounts expressed in ecu and their equivalents in the national currencies of the States shall be reviewed by the Association Council on the basis of the exchange rates of the ecu on the first working day of October in the year immediately preceding that five-year period.

When carrying out this review, the Association Council shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in ecu.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION*Article 32***Communication of stamps and addresses**

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

*Article 33***Verification of EUR.1 movement certificates, invoice declarations and information certificates**

1. Subsequent verification of EUR.1 movement certificates and invoice declarations shall be carried out randomly or whenever the customs authorities of the importing State have reason to doubt 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 EUR.1 movement certificate, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons of substance or form for an inquiry.

In order to assist the verification, the customs authorities shall provide all the necessary documents and any information collected which indicate that the information on the EUR.1 certificate or the invoice declaration is incorrect.

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 which they consider 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, they shall offer to release the products 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 within a maximum of 10 months. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as originating products and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within 10 months 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.

7. The subsequent verification of information certificates provided for by Article 23 shall be carried out in the cases mentioned in paragraph 1 and in accordance with the procedures laid down in paragraphs 2 to 6.

*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 Customs Cooperation Committee.

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

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

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or in Morocco and imported into a free zone under cover of an

EUR.1 certificate undergo treatment or processing, the authorities concerned must issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VI

CEUTA AND MELILLA

Article 37

Application of the Protocol

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

2. This Protocol shall apply *mutatis mutandis* to products originating in Ceuta and Melilla, subject to particular conditions set out in Article 38.

Article 38

Special conditions

1. The following provisions shall apply instead of Articles 2 to 4(1) and (2) and references to these Articles shall apply *mutatis mutandis* to this Article.

2. Providing they have been transported directly in accordance with the provisions of Article 15, 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 7 of this Protocol;
 - or that
 - (ii) those products originate in Morocco or the Community within the meaning of this Protocol, or, when the conditions required in Article 4(3) and (4) are fulfilled, from Algeria or from Tunisia, provided that they have been submitted to working

or processing which goes beyond the insufficient working or processing referred to in Article 8;

(2) products originating in Morocco:

- (a) products wholly obtained in Morocco;
- (b) products obtained in Morocco, 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 7 of this Protocol;
 - or that
 - (ii) those products are originating in Ceuta and Melilla or the Community within the meaning of this Protocol, or when the conditions required in Article 4(3) and (4) are fulfilled from Algeria or from Tunisia provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 8.

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

4. The exporter or his authorised representative shall enter 'Morocco' and 'Ceuta and Melilla' in box 2 of EUR.1 movement certificates. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in box 4 of EUR.1 movement certificates.

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

TITLE VII

FINAL PROVISIONS

Article 39

Amendments to the Protocol

The Association Council may decide to amend the provisions of this Protocol at the request of one of the Contracting Parties or of the Customs Cooperation Committee.

Article 40

Customs Cooperation Committee

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

2. The Committee shall be composed, on the one hand, of experts of the Member States and of officials of the Commission of the European Communities who are

responsible for customs questions and, on the other hand, of experts nominated by Morocco.

Article 43

Arrangements with Algeria and Tunisia

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Algeria and Tunisia enabling this Protocol to be applied. The Contracting Parties shall notify each other of measures taken to this effect.

Article 41

Annexes

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

Article 44

Goods in transit or storage

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of the Agreement are either in transit or are in the Community or in Morocco or, in so far as the provisions of Articles 3, 4 and 5 are applicable, in Algeria or Tunisia in temporary storage in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing State, within four months of that date, of an EUR.1 certificate endorsed retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.

Article 42

Implementation of the Protocol

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

ANNEX I

INTRODUCTORY NOTES

FOREWORD

These notes shall apply, where appropriate, to all manufactured products using non-originating materials, even if they are not subject to specific conditions contained in the list in Annex II but are subject instead to the change of heading rule set out in Article 7(1).

Note 1

- 1.1. The first two columns in the list describe the product obtained. The first column gives the heading number, or the chapter number, used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in Columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rule in Columns 3 or 4 only applies to the part of that heading or chapter as described in Column 2.
- 1.2. Where several heading numbers are grouped together in Column 1 or a chapter number is given and the description of product in Column 2 is therefore given in general terms, the adjacent rule in Columns 3 or 4 applies to all products which, under the Harmonised System, are classified within headings of the chapter or within any of the headings grouped together in Column 1.

Note 2

- 2.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 7(1) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in Column 3.
- 2.2. The working or processing required by a rule in Column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in Column 3 likewise apply only to the non-originating materials used.
- 2.3. Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in Column 2 of the list may be used.
- 2.4. If a product made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

For example:

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

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

- 2.5. Even if the change of heading rule or the other rules contained in the list are satisfied, a product shall not acquire originating status if the processing carried out, taken as a whole, is insufficient within the meaning of Article 6.

Note 3

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

For example:

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

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

For example:

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

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

For example:

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

For example:

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

See also Note 6.3 in relation to textiles.

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

Note 4

- 4.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.
- 4.2. The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
- 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 Nos 5501 to 5507.

Note 5

- 5.1. In the case of the products classified within those headings in the list to which a reference is made to this note, the conditions set out in Column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10% or less of the total weight of all the basic textile materials used (but see also Notes 5.3 and 5.4 below).
- 5.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

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

For example:

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

For example:

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

For example:

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

For example:

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

For example:

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

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

Note 6

- 6.1. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials with the exception of linings and interlinings which do not satisfy the rule set out in the list in Column 3 for the made-up products concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8% of the ex-works price of the product.
- 6.2. Materials which are not classified within Chapters 50 to 63 may be used freely, whether or not they contain textiles.

For 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 trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7

- 7.1. For the purposes of heading Nos 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⁽¹⁾;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
- 7.2. For the purposes of heading Nos 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;

⁽¹⁾ See Additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

- (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (ij) isomerisation;
 - (k) (in respect of heavy oils falling within heading No 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 falling within heading No 2710 only) deparaffining by a process other than filtering;
 - (m) (in respect of heavy oils falling within heading No 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 No ex 2710 (e.g. hydrofinishing or decolorisation) 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 falling within heading No 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 falling within heading No ex 2710 only) treatment by means of a high-frequency electrical brush-discharge.
- 7.3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marketing obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.
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ANNEX II

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

HS heading No	Description	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202	
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of headings Nos 0201 to 0205	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207	
0302 to 0305	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must be wholly obtained,	
0402, 0404 to 0406	Dairy products	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402	
0403	Buttermilk, curdled milk and cream, yogurt, 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 or cocoa	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 4 used must be wholly obtained — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
0408	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No 0407	

(1)	(2)	(3)	or (4)
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
ex 0506	Bones and horn-cores unworked	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
ex 0710 to ex 0713	Edible vegetables, frozen or dried, provisionally preserved except for heading Nos ex 0710 and ex 0711 for which the rules are set out below	Manufacture in which all the vegetable materials used must be wholly obtained	
ex 0710	Sweetcorn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweetcorn	
ex 0711	Sweetcorn, provisionally preserved	Manufacture from fresh or chilled sweetcorn	
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
	— containing added sugar	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product	
	— other	Manufacture in which all the fruit or nuts used must be wholly obtained	
0812	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must be wholly obtained	
0813	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter	Manufacture in which all the fruit or nuts used must be wholly obtained	
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No ex 1106 for which the rule is set out below	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	

(1)	(2)	(3)	or (4)
ex 1106	Flour and meal of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
1301	Lac; natural gums, resins, gum-resins and balsams	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product	
1501	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted:		
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506	
	— Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207	
1502	Fats of bovine animals; sheep or goats, raw or rendered, whether or not pressed or solvent-extracted:		
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506	
	— Other	Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	— Solid fractions of fish oils and fats and oils of marine mammals	Manufacture from materials of any heading including other materials of heading No 1504	
	— Other	Manufacture in which all the animal materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	

(1)	(2)	(3)	or (4)
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506	
	— Other	Manufacture in which all the animal materials of Chapter 2 used must be wholly obtained	
ex 1507 to 1515	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified:		
	— Solid fractions, except for that of Jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515	
	— Other, except for:	Manufacture in which all the vegetable materials used must be wholly obtained	
	— Lung oil; myrtle wax and Japan wax		
	— Those for technical or industrial uses other than the manufacture of foodstuffs for human consumption		
ex 1516	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal and vegetable materials used must be wholly obtained	
ex 1517	Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515	Manufacture in which all the vegetable materials used must be wholly obtained	
ex 1519	Industrial fatty alcohols having the character of artificial waxes	Manufacture from materials of any heading including fatty acids of heading No 1519	
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1	
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1	
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained	

(1)	(2)	(3)	or (4)
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must be wholly obtained	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must be wholly obtained	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1702	<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> <p>— Chemically pure maltose and fructose</p> <p>— Other sugars in solid form, flavoured or coloured</p> <p>— Other</p>	<p>Manufacture from materials of any heading including other materials of heading No 1702</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which all the materials used must already be originating</p>	
ex 1703	Molasses resulting from the extraction of refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

(1)	(2)	(3)	or (4)
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:</p> <p>— Malt extract</p> <p>— Other</p>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	
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>	<p>Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must be wholly obtained</p>	
1903	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</p>	<p>Manufacture from materials of any heading except potato starch of heading No 1108</p>	
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:</p> <p>— Not containing cocoa</p> <p>— Containing cocoa</p>	<p>Manufacture in which:</p> <p>— all the cereals and flour (except maize of the species <i>Zea indurata</i> and durum wheat and their derivatives) used must be wholly obtained</p> <p>and</p> <p>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture from materials not classified in heading No 1806, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	

(1)	(2)	(3)	or (4)
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	
2001	Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must be wholly obtained	
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the vegetables used must be wholly obtained	
2004 and 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen	Manufacture in which all the vegetables used must be wholly obtained	
2006	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2008	Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:		
	— Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which all the fruit and nuts used must be wholly obtained	
	— Nuts, not containing added sugar or spirits	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product	
— Others	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		

(1)	(2)	(3)	or (4)
ex 2009	Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex 2101	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must be wholly obtained	
ex 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings:	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
	— Prepared mustard	Manufacture from mustard flour or meal	
ex 2104	— Soups and broths and preparations therefor:	Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 2002 to 2005	
	— Homogenised composite food preparations	The rule for the heading in which the product would be classified in bulk shall apply	
ex 2106	Sugar syrups, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30% of the ex-works price of the product	
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must be wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must be wholly obtained	
ex 2204	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture from other grape must	

(1)	(2)	(3)	or (4)
2205, ex 2207, ex 2208 and ex 2209	The following, containing grape materials: Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages; vinegar	Manufacture from materials of any heading, except grapes or any material derived from grapes	
ex 2208	Whiskies of an alcoholic strength by volume of less than 50% vol	Manufacture in which the value of any cereal-based spirits used does not exceed 15% of the ex-works price of the product	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, must or milk used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must be wholly obtained	
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must be wholly obtained	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials; lime and cement; except for heading Nos ex 2504, ex 2515, ex 2516, ex 2518, ex 2519, ex 2520, ex 2524, ex 2525 and ex 2530 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	

(1)	(2)	(3)	or (4)
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granit, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which all 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 in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for heading Nos ex 2707 and 2709 to 2715 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

⁽¹⁾ See Introductory Note 7 — Annex I.

(1)	(2)	(3)	or (4)
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710 to 2712	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	Operations of refining and/or one or more specific process(es) ⁽¹⁾	
	Petroleum gases and other gaseous hydrocarbons	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
	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		
2713 to 2715	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽¹⁾	
	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch		
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds or precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for heading Nos ex 2805, ex 2811, ex 2833 and ex 2840 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 20% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	
ex 2833	Aluminium sulphate	Manufacture in which all the value of all the materials used does not exceed 50% of the ex-works price of the product	

⁽¹⁾ See Introductory Note 7 — Annex I.

(1)	(2)	(3)	or (4)
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	
ex Chapter 29	Organic chemicals; except for heading Nos ex 2901, ex 2902, ex 2905, 2915, 2932, 2933 and 2934 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product	
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20% of the ex-works price of the product	
2932	Heterocyclic compounds with oxygen heteroatom(s) only:		
	— 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 No 2909 used may not exceed 20% of the ex-works price of the product	

⁽¹⁾ See Introductory Note 7 — Annex I.

(1)	(2)	(3)	or (4)
2932 (cont'd)	<ul style="list-style-type: none"> — Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives — Other 	<p>Manufacture from materials or any heading</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	
2933	Heterocyclic compounds with nitrogen heteroatom(s) only: nucleic acids and their salts	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 or 2933 used may not exceed 20% of the ex-works price of the product	
2934	Other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for heading Nos 3002, 3003 and 3004 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
3002	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</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 	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	

(1)	(2)	(3)	or (4)
3002 (cont'd)	<ul style="list-style-type: none"> <li data-bbox="331 315 657 389">— animal blood prepared for therapeutic or prophylactic uses <li data-bbox="331 589 657 663">— blood fractions other than antisera, haemoglobin and serum globulin <li data-bbox="331 862 657 936">— haemoglobin, blood globulin and serum globulin <li data-bbox="331 1135 416 1160">— Other 	<p data-bbox="687 315 1051 495">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p data-bbox="687 589 1051 768">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p data-bbox="687 862 1051 1041">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p data-bbox="687 1135 1051 1314">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	
3003 and 3004	Medicaments (excluding goods of heading Nos 3002, 3005 and 3006)	<p data-bbox="687 1406 895 1431">Manufacture in which:</p> <ul style="list-style-type: none"> <li data-bbox="687 1464 1051 1666">— all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product, and <li data-bbox="687 1704 1051 1778">— the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex Chapter 31	Fertilisers; except for heading No ex 3105 for which the rule is set out below:	<p data-bbox="687 1877 1051 2078">Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	

(1)	(2)	(3)	or (4)
ex 3105	<p>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex Chapter 32	<p>Tanning or dyeing extracts; tannings and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	
ex 3201	<p>Tannins and their salts, esters, ethers, and other derivatives</p>	<p>Manufacture from tanning extracts of vegetable origin</p>	
3205	<p>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ⁽¹⁾</p>	<p>Manufacture from materials of any heading, except heading Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20% of the ex-works price of the product</p>	
ex Chapter 33	<p>Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below:</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified with the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	
3301	<p>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils</p>	<p>Manufacture from materials of any heading, including materials of a different 'group' ⁽²⁾ in this heading. However, materials of the same group may be used provided their value does not exceed 20% of the ex-works price of the product</p>	

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

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

(1)	(2)	(3)	or (4)
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for heading Nos ex 3403 and 3404 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) ⁽¹⁾	
3404	Artificial waxes and prepared waxes:	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
	— Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
	— Other	Manufacture from materials of any heading, except: <ul style="list-style-type: none"> — hydrogenated oils having the character of waxes of heading No 1516 — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 1519 — materials of heading No 3404 	
		However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product	

⁽¹⁾ See Introductory Note 7 — Annex I.

(1)	(2)	(3)	or (4)
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 3505 and ex 3507 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	— Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505	
	— Other	Manufacture from materials of any heading, except those of heading No 1108	
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
ex Chapter 37	Photographic or cinematographic goods; except for heading Nos 3701, 3702 and 3704 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product.	
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	— Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product	

(1)	(2)	(3)	or (4)
3701 (cont'd)	— Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702	
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	
ex Chapter 38	Miscellaneous chemical products; except for heading Nos 3801, ex 3803, ex 3805, ex 3806, ex 3807, 3808 to 3814, 3818 to 3820, 3822 and 3823 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
ex 3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes or other semi-manufactures:		
	— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
	— Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all materials of heading No 3403 used does not exceed 20% of the ex-works price of the product	
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
ex 3803	Refined tall oil	Refining of crude tall oil	

(1)	(2)	(3)	or (4)
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	
ex 3806	Ester gums	Manufacture from resin acids	
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms of 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 product	
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 product	
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 product	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	— Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product	
	— Other	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)
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3822	Composite diagnostic or laboratory reagents, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		

(1)	(2)	(3)	or (4)
3823 (cont'd)	<p>— The following of this heading:</p> <ul style="list-style-type: none"> — 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 No 2905 — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts — Ion exchangers — Getters for vacuum tubes — Alkaline iron oxide for the purification of gas — Ammoniacal gas liquors and spent oxide produced in coal gas purification — Sulfonaphthenic 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 <p>— Other</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	
ex 3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No ex 3907 for which the rule is set out below:</p> <ul style="list-style-type: none"> — Addition homopolymerisation products 	<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 50% of the ex-works price of the product, and

(1)	(2)	(3)	or (4)
ex 3901 to 3915 (cont'd)	— Other	— the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾	
ex 3907	Copolymer, made from polycarbonate and acrylonitrilebutadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product ⁽¹⁾	
ex 3916 to 3921	Semi-manufactures and articles of plastics; except for heading Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	— Flat products, further worked than only surface-worked or cut into forms other than rectangular or square; other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product	
	— Other:		
	— Addition homopolymerisation products	Manufacture in which: — the value of all the materials used does not exceed 50% of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾	
	— Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾	

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

(1)	(2)	(3)	or (4)
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: <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 — the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product 	
ex 3920	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ⁽¹⁾	
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for heading Nos ex 4001, 4005, 4012 and ex 4017 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs or crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compound rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:		
	— Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	— Other	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	

⁽¹⁾ 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 Chapter 41	Raw hides and skins (other than furskins) and leather; except for heading Nos ex 4102, 4104 to 4107 and 4109 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading No 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the ex-works price of the product	
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for heading Nos ex 4302 and 4303 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	— Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	— Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for heading Nos ex 4403, ex 4407, ex 4408, 4409, ex 4410 to ex 4413, ex 4415, ex 4416, 4418 and ex 4421 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	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 65 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-joined, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	— Sanded or finger-jointed	Sanded or finger-jointing	
	— Beadings and mouldings	Beading or moulding	
	— Other	Manufacture in which all the materials used are classified within a heading other than of the product	
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 coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:		
	— Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	— Beadings and mouldings	Beading or moulding	

(1)	(2)	(3)	or (4)
4418 (cont'd)	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for heading No 4503 for which the rule is set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufacturers of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for heading Nos ex 4811, 4816, 4817, ex 4818, ex 4819, ex 4820 and ex 4823 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: <ul style="list-style-type: none"> <li data-bbox="687 1776 1050 1852">— all the materials used are classified within a heading other than that of the product, and <li data-bbox="687 1888 1050 1964">— the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	

(1)	(2)	(3)	or (4)
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for heading Nos 4909 and 4910 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading No 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks:	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used, does not exceed 50% of the ex-works price of the product 	
	— Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard		
	— Other	Manufacture from materials not classified in heading No 4909 or 4911	
ex Chapter 50	Silk; except for heading Nos ex 5003, 5004 to ex 5006 and 5007 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽¹⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — other natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5007	Woven fabrics of silk or of silk waste: — incorporating rubber thread — Other	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for heading Nos 5106 to 5110 and 5111 to 5113 for which the rules are set out below:		

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

(1)	(2)	(3)	or (4)
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽¹⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair — Incorporating rubber thread — Other	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for heading Nos 5204 to 5207 and 5208 to 5212 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽¹⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning,	

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

(1)	(2)	(3)	or (4)
5204 to 5207 (cont'd)		<ul style="list-style-type: none"> — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials 	
5208 to 5212	<p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	<p>Manufacture from single yarn ⁽¹⁾</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <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, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for heading Nos 5306 to 5308 and 5309 to 5311 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, 	

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

(1)	(2)	(3)	or (4)
5306 to 5308 (cont'd)		— chemical materials or textile pulp, or — paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: — Incorporating rubber thread — Other	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ⁽¹⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	

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

(1)	(2)	(3)	or (4)
5407 to 5408	Woven fabrics of man-made filament yarn — Incorporating rubber thread — Other	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread	Manufacture from ⁽¹⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres: — Incorporating rubber thread	Manufacture from single yarn ⁽¹⁾	

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

(1)	(2)	(3)	or (4)
5512 to 5516 (cont'd)	— Other	Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below:	Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated: — Needleloom felt	Manufacture from ⁽¹⁾ : — natural fibres, — chemical materials or textile pulp However: — polypropylene filament of heading No 5402 — polypropylene fibres of heading No 5503 or 5506 or — polypropylene filament tow of heading No 5501,	

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

(1)	(2)	(3)	or (4)
5602 (cont'd)	— Other	<p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp 	
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <p>— Rubber thread and cord, textile covered</p> <p>— Other</p>	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials 	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials of textile pulp, or — paper-making materials 	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped, other than those of heading No 5605 and gimped horsehair yarn; chenille yarn; loop wale-yarn	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, 	

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

(1)	(2)	(3)	or (4)
5606 (cont'd)		<ul style="list-style-type: none"> — chemical materials of textile pulp, or — paper-making materials 	
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> — Of needleloom felt — Of other felt — Other textile coverings 	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506 or — polypropylene filament tow of heading No 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their values does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning 	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for heading Nos 5805 and 5810 for which the rules are set out below:		

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

(1)	(2)	(3)	or (4)
ex Chapter 58 (cont'd)	<ul style="list-style-type: none"> — Combined with rubber thread — Other 	<p>Manufacture from single yarn ⁽¹⁾</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product. 	
5901	Textile fibres 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:		

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

(1)	(2)	(3)	or (4)
5902 (cont'd)	<ul style="list-style-type: none"> — Containing not more than 90% by weight of textile materials — Other 	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics other than those of heading No 5902	Manufacture from yarn	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽¹⁾	
5905	Textile wall coverings: <ul style="list-style-type: none"> — Impregnated, coated, covered or laminated with rubber, plastics or other materials — Other 	<p>Manufacture from yarn:</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance, processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	
5906	Rubberised textile fabrics, other than those of heading No 5902:		

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

(1)	(2)	(3)	or (4)
5906 (cont'd)	<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 	Manufacture from ⁽¹⁾ : <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 Manufacture from chemical materials	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn	
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: <ul style="list-style-type: none"> — Incandescent gas mantles, impregnated — Other 	Manufacture from tubular knitted gas mantle fabric Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use: <ul style="list-style-type: none"> — Polishing discs or rings other than of felt of heading No 5911 — Other 	Manufacture from yarn or waste fabrics or rags of heading No 6310 Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> — coir yarn, — natural fibres, 	

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

(1)	(2)	(3)	or (4)
5909 to 5911 (cont'd)		<ul style="list-style-type: none"> — 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 ⁽¹⁾ : <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 — Other 	Manufacture from yarn ⁽²⁾ : Manufacture from ⁽¹⁾ : <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 	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for heading Nos ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, 6213, 6214, ex 6216 and 6217 for which the rules are set out below:	Manufacture from yarn ⁽¹⁾ ⁽²⁾ :	
ex 6202, ex 6204, ex 6206, and ex 6209	Women's, girl's and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽¹⁾ : or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾	

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

⁽²⁾ See Introductory Note 6.

(1)	(2)	(3)	or (4)
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽¹⁾	
		or	
		Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	— Embroidered	Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾	
		or	
		Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾	
	— Other	Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾	
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:		
	— Embroidered	Manufacture from yarn ⁽¹⁾	
		or	
		Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾	
	— Fire resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽¹⁾	
		or	
		Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾	
	— Interlinings for collars and cuffs, cut out	Manufacture in which:	
		— all the materials used are classified within a heading other than that of the product, and	

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

⁽²⁾ See Introductory Note 6.

(1)	(2)	(3)	or (4)
6217 (cont'd)	— Other	— the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture from yarn ⁽¹⁾
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for heading Nos 6301 to 6304, 6305, 6306, ex 6307 and 6308 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: — Of felt, of non-wovens — Other: — — Embroidered — — Other	Manufacture from ⁽²⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾ or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽¹⁾ : — 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:		

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

⁽²⁾ See Introductory Note 6.

(1)	(2)	(3)	or (4)
6306 (cont'd)	— Of non-wovens — Other	Manufacture from ⁽¹⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn ⁽¹⁾	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	
6406	Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for heading Nos 6503 and 6505 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501 whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹⁾	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹⁾	

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

(1)	(2)	(3)	or (4)
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; except for heading No 6601 for which the rule is set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
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 in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for heading Nos ex 6803, ex 6812 and ex 6814, for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
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 in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for heading Nos 7006, 7007, 7008, 7009, 7010, 7013 and ex 7019 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7006	Glass of heading Nos 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001	

(1)	(2)	(3)	or (4)
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool	
ex Chapter 71	Natural or cultural pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for heading Nos ex 7102, ex 7103, ex 7104, 7106, ex 7107, 7108, ex 7109, 7110, ex 7111, 7116 and 7117 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals: — Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110	
		or	
		Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110	
		or	
		Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals	
	— Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture, in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	
		or	
		Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for heading Nos 7207, 7208 to 7216, 7217, ex 7218, 7219 to 7222, 7223, ex 7224, 7225 to 7227, 7228 and 7229 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	

(1)	(2)	(3)	or (4)
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224, 7225 to 7227	Semi-finished products, flat-rolled products, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224	
7228	Bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for heading Nos ex 7301, 7302, 7304, 7305, 7306, ex 7307, 7308 and ex 7315 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	

(1)	(2)	(3)	or (4)
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5 CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing framework, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for heading Nos 7401, 7402, 7403, 7404 and 7405 for which the rules are set out below:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — 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 in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:	Manufacture in which all the materials used are classified within a heading other than that of the product	
	— Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
7403 (cont'd)	— Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for heading Nos 7501 to 7503 for which the rules are set out below	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for heading Nos 7601, 7602 and ex 7616 for which the rules are set out below	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
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 in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex Chapter 78	Lead and articles thereof; except for heading Nos 7801 and 7802 the rules for which are set out below	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7801	Unwrought lead: <ul style="list-style-type: none"> — refined lead — Other 	Manufacture from 'bullion' or 'work' lead Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for heading Nos 7901 and 7902 the rules for which are set out below:	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product 	

(1)	(2)	(3)	or (4)
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for heading Nos 8001, 8002 and 8007 the rules for which are set out below:	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof: <ul style="list-style-type: none"> — Other base metals, wrought; articles thereof — Other 	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for heading Nos 8206, 8207, 8208, ex 8211, 8214 and 8215 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
8206	Tools of two or more of the headings Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set	
8207	Interchangable tools for handtools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal maybe used	
ex Chapter 83	Miscellaneous articles of base metal; except for heading No ex 8306 for which the rule is set below:	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for heading Nos ex 8401, 8402, 8403, ex 8404, 8406 to 8409, 8411, 8412, ex 8413, ex 8414, 8415, 8418, ex 8419, 8420, 8423, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8482, 8484 and 8485 for which the rules are set out below:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — 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 ⁽¹⁾	Manufacture in which all the materials used are classified within a heading other than that of the product ⁽¹⁾	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 in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product	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 No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 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	

⁽¹⁾ This rule shall apply until 31 December 1998.

(1)	(2)	(3)	or (4)
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 Nos 8407 and 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, in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	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 in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	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	

(1)	(2)	(3)	or (4)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading No 8415	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of 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 the wood, paper pulp and paperboard industries	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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 in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	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)
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: — Road rollers — Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 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 for road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8439	Machinery for making up pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of heading Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: <ul style="list-style-type: none"> — Sewing machine (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor 	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and 	

(1)	(2)	(3)	or (4)
8452 (cont'd)	— Other	— the thread tension, crochet and zigzag mechanisms used are already originating Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product	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 more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

(1)	(2)	(3)	or (4)
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 heading Nos 8501, 8502, ex 8518, 8519 to 8529, 8535 to 8537, ex 8541, 8542, 8544 to 8548 for which the rules are set out below:	Manufacture in which <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	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)	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8503, taken together are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8501 or 8503 are only used up to a value of 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 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	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)
8519	Turntables (record decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device: — Electric gramophones — Other	Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used	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
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of 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 of apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37</p> <p>— Matrices and masters for the production of records</p> <p>— Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>— where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of 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
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of 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

(1)	(2)	(3)	or (4)
8529 (cont'd)	— Other	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 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
8537	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No 8517	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	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)
8542	Electronic integrated circuits and microassemblies	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors whether or not fitted with connectors; optical fibres cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 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	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8601 to 8607	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8609	Containers (including containers for the transport of fluids) especially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for heading Nos 8709 to 8711, ex 8712, 8715 and 8716 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	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, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	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)
8711	<p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <p>— With reciprocating internal combustion piston engine of a cylinder capacity:</p> <p>— — Not exceeding 50 cm³</p> <p>— — Exceeding 50 cm³</p> <p>— Other</p>	<p>Manufacture in which:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture in which:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8715	Baby carriages and parts thereof	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product, and</p> <p>— 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)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	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 heading Nos ex 8804 and 8805 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	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 No 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 in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	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 heading Nos 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9020 and 9024 to 9033 for which the rules are set out below:	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product, and 	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 No 8544; sheets and plates of polarising material, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

(1)	(2)	(3)	or (4)
9002	Lenses, prisms, mirrors and other optical elements, of any materials, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of 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 in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of 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 circulators); 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 	Manufacture from materials of any heading, including other materials of heading No 9018	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

(1)	(2)	(3)	or (4)
9018 (cont'd)	— Other	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	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 in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	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 No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

(1)	(2)	(3)	or (4)
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: — Parts and accessories — Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9104 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

(1)	(2)	(3)	or (4)
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for heading Nos 9105 and 9109 to 9113 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	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: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 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 in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	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)
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40% of the ex-works price of the product 	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 plated, or of clad precious metal — Other 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings; except for heading Nos 9401, ex 9403, 9405 and 9406 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: <ul style="list-style-type: none"> — its value does not exceed 25% of the ex-works price of the product, and — all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 	

(1)	(2)	(3)	or (4)
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for heading Nos 9503 and 9606 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex 9506	Articles and equipment for gymnastics, athletics, other sports (excluding table tennis) or outdoor games not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for heading Nos ex 9601, ex 9602, ex 9603, 9605, 9606, 9612, ex 9613 and ex 9614 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, 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	

(1)	(2)	(3)	or (4)
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 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 in which all the materials used are classified within a heading other than that of the product	

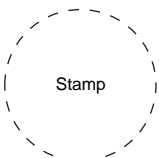
ANNEX III

EUR.1 MOVEMENT CERTIFICATES

1. EUR.1 movement certificates shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The competent authorities of the Member States of the Community and of Morocco may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

(*) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

1. Exporter (name, full address, country)	<h1 style="margin: 0;">EUR. 1</h1> <h2 style="margin: 0;">No A 000.000</h2> <p style="font-size: small; margin: 5px 0;">See notes overleaf before completing this form</p>		
3. Consignee (name, full address, country) (Optional)	2. Certificate used in preferential trade between <p align="center">and</p> <p align="center" style="font-size: x-small;">(insert appropriate countries, groups of countries or territories)</p>		
	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 package⁽¹⁾, description of goods		9. Gross weight (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form No Customs office Issuing country or territory Date <p align="center">(Signature)</p>	 <p>Stamp</p>	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 <p align="center">(Signature)</p>	

(*) Complete only when the regulations of the exporting country or territory require.

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

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

(*) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

1. Exporter (name, full address, country)	<h1 style="margin: 0;">EUR. 1</h1> <h2 style="margin: 0;">No A 000.000</h2>		
See notes overleaf before completing this form			
3. Consignee (name, full address, country) (Optional)	<div style="border: 2px solid black; padding: 10px;"> 2. Application for a certificate to be used in preferential trade between <p style="text-align: center;">and</p> (insert appropriate countries, groups of countries or territories) </div>		
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 (*) , description of goods	9. Gross weight (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents ⁽¹⁾:

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

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspections 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, manufacturer's declarations, etc. referring to the products used in manufacture or to the goods re-exported in the same state.

ANNEX IV

DECLARATION REFERRED TO IN ARTICLE 27

I, the undersigned, exporter of the goods covered by this document declare that except where otherwise indicated ⁽¹⁾, the goods meet the conditions to obtain originating status in preferential trade with:

The European Community/Morocco ⁽²⁾

and that the country of origin of the goods is:

Morocco/The European Community ⁽²⁾ ⁽³⁾

.....
(Place and date)

.....
(Signature)

(The signature must be followed by the name of the signatory in
clear script)

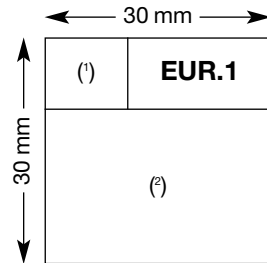
⁽¹⁾ When an invoice also includes products not originating in the Community, the exporter must clearly indicate them.

⁽²⁾ Delete where necessary.

⁽³⁾ Reference can be made to a specific column of the invoice in which the country of origin of each product is entered.

ANNEX V

SPECIMEN IMPRESSION OF THE STAMP MENTIONED IN ARTICLE 22(3)(b)



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

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

—

ANNEX VI

SPECIMEN OF DECLARATION

I, the undersigned, declare that the goods listed on this invoice were obtained in

and (as appropriate):

(a) ⁽¹⁾ satisfy the rules on the definition of the concept of 'wholly obtained products'

or

(b) ⁽¹⁾ were produced from the following products:

Description	Country of origin ⁽²⁾	Value ⁽¹⁾
.....
.....
.....
.....

and have undergone the following processes:

..... (indicate processings)

in

.....

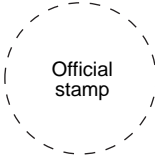
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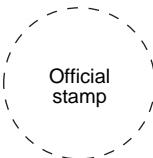
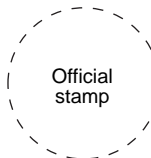
(Signature)

⁽¹⁾ Complete if necessary.

⁽²⁾ Complete if necessary. In the event that:

- the goods originate in a country covered by the Agreement: indicate the country,
- the products originate in another country: indicate 'third country'.

1. Supplier ⁽¹⁾		INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE <i>for preferential trade between the</i> EUROPEAN COMMUNITY and (in block letters)	
2. Consignee ⁽¹⁾			
3. Processor ⁽¹⁾		4. State in which the working or processing has been carried out	
6. Customs office of importation ⁽²⁾		5. For official use	
7. Import document ⁽²⁾ Form No Series Date			
GOODS SENT TO THE MEMBER STATE OF DESTINATION			
8. Marks, numbers, quantity and kind of package	9. CN code and description of goods	10. Quantity ⁽³⁾	
		11. Value ⁽⁴⁾	
IMPORTED GOODS USED			
12. CN code and description of goods	13. Country of origin ⁽⁵⁾	14. Quantity ⁽³⁾	15. Value ⁽²⁾⁽⁶⁾
16. Nature of the working or processing carried out			
17. Remarks			
18. CUSTOMS ENDORSEMENT Declaration certified Document Form No..... Customs office Date..... (Signature)		 Official stamp	19. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the information on this certificate is accurate (Place) (Date) (Signature)

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
<p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate</p> <p>..... (Place and date)</p> <p></p> <p>..... (Official's signature)</p>	<p>Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*).</p> <p>..... (Place and date)</p> <p></p> <p>..... (Official's signature)</p> <p>..... (*) Delete where not applicable.</p>

NOTES

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kg, hl, m³ or other measure.
- (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (5) Complete if necessary. In the event that:
 - the goods originate in a country covered by the Agreement or Convention concerned: indicate the country,
 - the products originate in another country: indicate 'third country'.
- (6) The value must be indicated in accordance with the provisions on rules of origin.

ANNEX VIII

JOINT DECLARATION ON ARTICLE 1 OF THE PROTOCOL

The Parties agree that the provisions of Article 1(e) of the Protocol shall not prejudice the right of Morocco to benefit from special and differential treatment and other derogations accorded to developing countries by the agreement on implementation of Article VII of the General Agreement on Tariffs and Trade.

JOINT DECLARATION ON ARTICLES 19 AND 33 OF THE PROTOCOL

The Parties agree to the necessity to establish Explanatory Notes to the provisions of Article 19(1)(b) and Article 33(1) and (2) of the Protocol.

JOINT DECLARATION ON ARTICLE 39 OF THE PROTOCOL

For the implementation of Article 39 of this Protocol, the Community is prepared to examine any request from Morocco for derogations from the rules of origin after signature of the Agreement.

PROTOCOL 5

on mutual assistance in customs matters between the administrative authorities

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'customs legislation' shall mean any statutory or regulatory provision applicable in the territory of the Contracting Parties governing the import, export, transit of goods and their placing under any customs procedure, including measures of prohibition, restriction and control adopted by the Parties concerned;
- (b) 'applicant authority' shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which makes a request for assistance in customs matters;
- (c) 'requested authority' shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which receives a request for assistance in customs matters;
- (d) 'personal data' shall mean any data relating to an identified or identifiable natural person.

Article 2

Scope

1. The Contracting Parties shall assist each other, within their areas of responsibility, according to the procedures and under the conditions laid down in this Protocol, with a view to the prevention, investigation and detection of operations that contravene customs legislation.

2. Assistance in customs matters, as provided for in this Protocol, applies to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of judicial authorities, unless those authorities so agree.

Article 3

Assistance on request

1. At the request of the applicant authority, the requested authority shall furnish it with all relevant information to enable it to ensure that customs legislation is correctly applied, in particular information regarding detected or projected operations which contravene or would contravene such legislation.

2. At the request of the applicant authority, the requested authority shall inform it whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applying to the goods.

3. At the request of the applicant authority, the requested authority shall undertake surveillance, in accordance with its own legislation, of:

- (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are engaging in or have engaged in operations which contravene customs legislation;
- (b) places where stocks of goods have been assembled in such a way that there are reasonable grounds for supposing that they are intended as supplies for operations contrary to the legislation of the other Contracting Parties;
- (c) movements of goods notified as possibly involving operations that contravene customs legislation;
- (d) means of transport for which there are reasonable grounds for believing that they have been, are or may be, used for the purpose of contravening customs legislation.

Article 4

Spontaneous assistance

The Contracting Parties shall provide each other, in accordance with their laws, rules and other legal instruments, with assistance if they consider that to be necessary for the correct application of customs legislation, particularly when they obtain information pertaining to:

- operations which contravene or which they believe to be contravention of such legislation and which may be of interest to the other Contracting Parties,
- new means or methods employed in realising such operations,
- goods known to be involved in operations contravening customs legislation,
- natural or legal persons in respect of whom there are reasonable grounds for believing that they are engaging in or have engaged in operations which contravene customs legislation,
- means of transport for which there are reasonable grounds for believing that they have been, are or may be used in the contravening of customs legislation.

*Article 5***Delivery/Notification**

At the request of the applicant authority, the requested authority shall in accordance with its legislation take all necessary measures in order:

- to deliver any document,
- to notify any decision,

falling within the scope of this Protocol to an addressee, residing or established in its territory. In such a case Article 6(3) is applicable.

*Article 6***Form and substance of requests for assistance**

1. Requests pursuant to this Protocol shall be made in writing. Documents deemed useful to help respond to such requests shall accompany the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.

2. Requests pursuant to paragraph 1 shall include the following information:

- (a) the applicant authority making the request;
- (b) the measure requested;
- (c) the object of and the reason for the request;
- (d) the laws, rules and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the natural or legal persons being the target of the investigations;
- (f) a summary of the relevant facts and of the enquiries already carried out, except in cases provided for in Article 5.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to such authority.

4. If a request does not meet the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures may, however, take place.

*Article 7***Execution of requests**

1. In order to comply with a request for assistance, the requested authority shall proceed, within its competence and

available resources, as though it were acting on its own account or at the request of other authorities of that same Contracting Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall apply also to the administrative department to which the request has been addressed by the requested authority when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the laws, rules and other legal instruments of the requested Contracting Party.

3. Duly authorised officials of a Contracting Party may, with the agreement of the other Contracting Party involved and within the conditions laid down by the latter, obtain from the offices of the requested authority or other authority for which the requested authority is responsible, information relating to the operations contravening or likely to contravene customs legislation which the applicant authority needs for the purposes of this Protocol.

4. Officials of a Contracting Party may, with the agreement of the other Contracting Party involved and within the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

*Article 8***Form in which information is to be communicated**

1. The requested authority shall communicate results of enquiries to the applicant authority in the form of documents, certified copies of documents, reports and the like.

2. The documents provided for in paragraph 1 may be replaced by computerised information produced in any form for the same purpose.

*Article 9***Exceptions to the obligation to provide assistance**

1. The Contracting Parties may refuse to give assistance as provided for in this Protocol, where to do so would:

- (a) be likely to prejudice Morocco's sovereignty or that of a Member State of the Community whose assistance has been requested pursuant to this Protocol; or
- (b) be likely to prejudice their public policy, security or other essential interests; or
- (c) involve legislation other than customs legislation; or
- (d) violate an industrial, commercial or professional secret.

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

3. If assistance is denied, the decision and the reasons therefor must be notified to the applicant authority without delay.

Article 10

Obligation to observe confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to like information under the relevant legislation of the Contracting Party which received it and the corresponding provisions applying to the Community authorities.

2. Personal data may be communicated only where the level of protection granted to persons laid down in the legislation of the Contracting Parties is equivalent. The Contracting Parties must ensure at least a level of protection based on the principles contained in the Annex to this Protocol.

Article 11

Use of information

1. Information obtained, including information relating to personal data, shall be used solely for the purposes of this Protocol and may be used within each Contracting Party for other purposes only with the prior written consent of the administrative authority which furnished the information and shall be subject to any restrictions laid down by that authority. These provisions shall not be applicable when the information obtained for the purposes of this Protocol could also be used for the purposes of fighting against illicit trafficking of narcotic drugs and psychotropic substances. Such information may be communicated to other authorities directly involved in combating illicit drug traffic, within the limits of Article 2.

2. Paragraph 1 shall not impede the use of information in any judicial or administrative proceedings subsequently instituted for failure to comply with customs legislation. The competent authority which provided the information shall be informed immediately of such use.

3. The Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges

brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol.

Article 12

Experts and witnesses

1. An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol in the jurisdiction of the other Contracting Party, and produce such objects, documents or authenticated copies thereof, as may be needed for the proceedings. The request for an appearance must indicate specifically on what matters and by virtue of what title or qualification the official will be questioned.

2. The authorised official shall enjoy the protection guaranteed by existing legislation to officials of the applicant authority on its territory.

Article 13

Assistance expenses

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

Article 14

Implementation

1. The implementation of this Protocol shall be entrusted to the national customs authorities of Morocco on the one hand and the competent services of the Commission of the European Communities and, where appropriate, the customs authorities of the Member States on the other. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration rules in the field of data protection. They may, through the Customs Cooperation Committee set up by Article 40 of Protocol 4, recommend to the Association Council, amendments which they consider should be made to this Protocol.

2. The Contracting Parties shall consult other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

Article 15

Nor shall it preclude more extensive mutual assistance granted under such agreements.

Complementarity

1. This Protocol shall complement and not impede the application of any agreements on mutual assistance which have been concluded or may be concluded by individual or several Member States of the European Union and Morocco.

2. Without prejudice to Article 11, these agreements shall not prejudice Community provisions governing the communication between the competent services of the Commission and the customs authorities of the Member States of any information obtained in customs matters which could be of Community interest.

ANNEX

FUNDAMENTAL PRINCIPLES APPLICABLE TO DATA PROTECTION

1. Personal data undergoing computer processing must be:
 - (a) obtained and processed fairly and lawfully;
 - (b) kept for explicit and legitimate purposes and not further used in a way incompatible with those purposes;
 - (c) appropriate, relevant and not excessive in relation to the purposes for which they are collected;
 - (d) accurate and, where necessary, kept up to date;
 - (e) kept in a form which permits identification of the person concerned for no longer than is necessary for the procedure for which the data were collected.
 2. Personal data revealing racial origin, political or religious opinions or other beliefs, and data concerning a person's health or sex life, may not undergo computer processing except where suitable safeguards are provided by national law. These provisions apply also to personal data relating to criminal convictions.
 3. Appropriate security measures must be taken to ensure that personal data recorded in computer filing systems are protected against unlawful destruction or accidental loss and against unauthorised alteration, disclosure or access.
 4. Any person must have the right to:
 - (a) establish whether personal data relating to him are kept in a computer filing system, the purposes for which they are mainly used and the identity and normal place of residence or work of the person responsible for the filing system;
 - (b) obtain at reasonable intervals, and without excessive delay or expense, confirmation as to the existence of a computer filing system containing personal data relating to him and communication of such data in an intelligible form;
 - (c) obtain, as appropriate, the rectification or erasure of such data where they have been processed in violation of the provisions laid down by the national legislation applying the fundamental principles contained in paragraphs 1 and 2 of this Annex;
 - (d) have access to legal remedies if no action is taken on a request for communication or, where appropriate, the communication, rectification or erasure referred to in points (b) and (c) above.
 - 5.1. Derogations from the provisions of paragraphs 1, 2 and 4 of this Annex are allowed only in the cases below.
 - 5.2. Derogations from the provisions of paragraphs 1, 2 and 4 of this Annex may be allowed where provided for in the legislation of the Contracting Party and where such derogation constitutes a necessary measure in a democratic society and is intended to:
 - (a) safeguard national security, public order or a State's financial interests or prevent criminal offences;
 - (b) protect the data subjects or the rights and freedoms of others.
 - 5.3. In the case of computerised filing systems containing personal data used for statistical purposes or scientific research, the rights referred to in paragraphs 4(b), (c) and (d) of this Annex may be restricted by law where such use is clearly unlikely to constitute an invasion of privacy of the data subjects.
 6. No provision in this Annex is to be interpreted as restricting or prejudicing a Contracting Party's power to grant data subjects wider protection than that provided for in this Annex.
-