

AGREEMENT
ON
ACCESSION OF THE REPUBLIC OF CROATIA
TO THE CENTRAL EUROPEAN FREE TRADE
AGREEMENT

PREAMBLE

The Republic of Bulgaria, the Czech Republic, the Republic of Hungary, the Republic of Poland, Romania, the Slovak Republic and the Republic of Slovenia, on the one side, and the Republic of Croatia, on the other side, (hereinafter called “the Parties”),

Reaffirming their commitment to the principles of a market economy, which constitutes the basis for their relations;

Considering the positive development of the mutual economic co-operation between the Parties;

Wishing to contribute to the process of integration in Europe through the extension of the Central European Free Trade Agreement;

Having in mind the Declarations of Prime Ministers, done on 16 November 2001 in Bucharest;

Recalling the official request of the Republic of Croatia on 20 July 2001 to accede to the Central European Free Trade Agreement;

Taking into account the Agreement Amending the Central European Free Trade Agreement, signed in Brno on 11 September 1995;

In accordance with the provisions of Article 39a of the Central European Free Trade Agreement;

Have agreed as follows:

Article 1

The Republic of Croatia shall accede to the Central European Free Trade Agreement.

Article 2

The Republic of Croatia shall accept the Central European Free Trade Agreement with all its amendments and modifications signed before the signature of this Agreement and shall apply it in accordance with the provisions of this Agreement.

Article 3

References in the Central European Free Trade Agreement to its Parties and where all states are explicitly mentioned shall be understood to include the Republic of Croatia.

Article 4

1. In order to implement the provisions of paragraph 2 of Article 3 of the Central European Free Trade Agreement Protocols 32, 33, 34, 35, 36 and 37 to the Central European Free Trade Agreement are hereby established and attached to this Agreement.
2. Provisions for the abolition of customs duties on imports between:
 - the Republic of Bulgaria on the one side and the Republic of Croatia on the other side are laid down in Protocol 32,
 - the Czech Republic and the Slovak Republic on the one side and the Republic of Croatia on the other side are laid down in Protocol 33,
 - the Republic of Hungary on the one side and the Republic of Croatia on the other side are laid down in Protocol 34,
 - the Republic of Poland on the one side and the Republic of Croatia on the other side are laid down in Protocol 35,
 - Romania on the one side and the Republic of Croatia on the other side are laid down in Protocol 36,
 - the Republic of Slovenia on the one side and the Republic of Croatia on the other side are laid down in Protocol 37.

Article 5

1. In order to implement the provisions of paragraph 1 of Article 12 of the Central European Free Trade Agreement Protocols 38, 39, 40, 41, 42 and 43 to the Central European Free Trade Agreement are hereby established and attached to this Agreement.
2. Provisions for granting mutual agricultural concessions between:
 - the Republic of Bulgaria on the one side and the Republic of Croatia on the other side are laid down in Protocol 38,
 - the Czech Republic and the Slovak Republic on the one side and the Republic of Croatia on the other side are laid down in Protocol 39,
 - the Republic of Hungary on the one side and the Republic of Croatia on the other side are laid down in Protocol 40,
 - the Republic of Poland on the one side and the Republic of Croatia on the other side are laid down in Protocol 41,
 - Romania on the one side and the Republic of Croatia on the other side are laid down in Protocol 42,
 - the Republic of Slovenia on the one side and the Republic of Croatia on the other side are laid down in Protocol 43.

Article 6

With reference to Article 16 of the Central European Free Trade Agreement Protocol 7a concerning the definition of the concept of “originating products” and methods of administrative co-operation is hereby established and attached to this Agreement. Protocol 7a shall apply instead of Protocol 7 in respect of trade between the Parties if the product contains materials originating in Croatia as well as in respect of trade between the Republic of Croatia and any other Party.

Article 7

1. References to co-operation in customs administration mentioned in paragraph 2 of Article 16 of the Central European Free Trade Agreement shall be understood that the mutual assistance between administrative authorities in customs matters of the

Republic of Slovenia and the Republic of Croatia shall take place in accordance with the provisions of Annex I to Article 7 of this Agreement.

2. References to co-operation in customs administration mentioned in paragraph 2 of Article 16 of the Central European Free Trade Agreement shall be understood that the mutual assistance between administrative authorities in customs matters of the Republic of Bulgaria and the Republic of Croatia shall take place in accordance with the provisions of Annex II to Article 7 of this Agreement.

Article 8

This Agreement shall constitute an integral part of the Central European Free Trade Agreement.

Article 9

1. This Agreement shall enter into force on the sixtieth day after receiving by the Depositary of the last notification of the Parties to the Central European Free Trade Agreement and of the Republic of Croatia on the completion of procedures necessary for that purpose.
2. The Depositary shall, without any delay, notify all Parties of the completion of procedures necessary for entry into force of this Agreement.
3. Pending the entry into force of this Agreement according to paragraph 1 of this Article this Agreement shall be applied from 1 March 2003, provided that Romania shall notify the other Parties, prior to 1 February 2003, that its internal legal requirements for entry into force of this Agreement are fulfilled and that Romania shall apply this Agreement from 1 March 2003.
4. As from the date of entry into force of this Agreement the free trade agreements concluded between:
 - the Republic of Bulgaria and the Republic of Croatia signed at Sofia on 4 December 2001;

- the Czech Republic and the Republic of Croatia signed at Prague on 12 November 2001;
- the Republic of Hungary and the Republic of Croatia signed at Zagreb on 22 February 2001;
- the Republic of Poland and the Republic of Croatia signed at Warsaw on 7 November 2001;
- the Slovak Republic and the Republic of Croatia signed at Bratislava on 6 November 2001;
- the Republic of Slovenia and the Republic of Croatia signed at Zagreb on 12 December 1997,

shall cease to be in force or shall not enter into force by mutual consent of the Parties concerned expressed in this Agreement.

5. As from the date of the application of this Agreement the free trade agreements mentioned in paragraph 4 of this Article shall not be applied between their Contracting Parties.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorized thereto, have signed this Agreement.

DONE at Zagreb this 5 day of December 2002 in a single authentic copy in the English language which shall be deposited with the Government of the Republic of Poland. The Depositary shall transmit certified copies to all Parties.

For the Republic of Bulgaria

For the Republic of Croatia

For the Czech Republic

For the Republic of Hungary

For the Republic of Poland

For Romania

For the Slovak Republic

For the Republic of Slovenia

MUTUAL ASSISTANCE IN CUSTOMS MATTERS

ARTICLE 1

Definitions

For the purposes of this Annex:

- a) "Customs legislation" shall mean laws and regulations enforced by the Customs Authorities concerning importation, exportation, and transit of goods, as they relate to Customs duties, charges, and other controls in respect of the movement of goods across national boundaries;
- b) "Customs duties" shall mean all duties, taxes, fees or / and other charges which are levied and collected in the territories of the Parties, in application of customs legislation, but not including fees and charges which are limited in amount to the approximate costs of services rendered;
- c) "Applicant Authority" shall mean the Customs Authority which makes a request for assistance in pursuant to this Annex or which receives such assistance;
- d) "Requested Authority" shall mean the Customs Authority which receives a request for assistance pursuant to this Annex or which renders such assistance;
- e) "Contravention" shall mean any violation of the customs legislation as well as any attempted violation of such legislation;
- f) "Customs Authority" shall mean in Croatia, the Ministry of Finance - Customs Directorate of the Republic of Croatia (Ministarstvo Financija - Carinska uprava Republike Hrvatske) and in Slovenia, the Ministry of Finance - Customs Administration of the Republic of Slovenia (Ministrstvo za finance - Carinska uprava Republike Slovenije);
- g) "Personal data" shall mean all information relating to an identified or identifiable individual.

ARTICLE 2

Scope of the Annex

1. The Parties shall assist each other, in the manner and under the conditions laid down in this Annex, in ensuring that customs legislation is correctly applied, in particular by the prevention, detection and investigation of contraventions of this legislation.
2. All assistance rendered pursuant to the present Annex shall be rendered in accordance with the domestic law of the requested Party.

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, including inter alia, information regarding the transportation and shipment of goods, the disposition and destination of such goods as well as their value and origin as well as information regarding acts committed or planned 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 Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant Authority, the requested Authority shall take the necessary steps to ensure that a surveillance is kept on:
 - a) particular natural or legal persons of whom there are reasonable grounds for believing that they are contravening or have contravened customs legislation in the territory of the applicant Party;
 - b) places where goods are stored in a way that gives grounds for suspecting that they are intended to be illicitly imported into the territory of the applicant Party;
 - c) movement of goods notified by the applicant Authority as possibly giving rise to substantial contraventions of customs legislation in the territory of the applicant Party;
 - d) 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 in the territory of the applicant Party.

ARTICLE 4

Spontaneous Assistance

The Parties shall within their competences provide each other with assistance if they consider that to be necessary for the correct application of customs legislation, particularly when they obtain information pertaining to:

- acts which have contravened, contravene or would contravene such legislation and which may be of interest to the other Party;
- new means or methods employed in committing contraventions against such legislation;
- goods known to be the subject of substantial contraventions against the customs legislation in the territory of the other Party;
- particular persons known to be or suspected of committing contraventions against the legislation in force in the territory of the Party;
- means of transport and containers, about which knowledge or suspicions exist that they were, are, or could be used in committing contraventions against the customs legislation in force in the territory of the other Party.

ARTICLE 5

Technical Assistance

1. Assistance, as provided for in this Annex shall include inter alia information regarding:

- a) enforcement actions that may be of use in the prevention of contraventions;
- b) new methods used in committing contraventions;
- c) observations and findings resulting from the successful application of new enforcement aids and techniques; and
- d) new techniques and improved methods of processing passengers and cargo.

2. The Customs Authorities of the Parties shall, if not contrary to their domestic law, also seek to cooperate in:

- a) initiating, developing, or improving specific training programs for their personnel;
- b) establishing and maintaining channels of communication between themselves in order to facilitate the secure and rapid exchange of information;
- c) facilitating effective coordination between themselves, including the exchange of personnel, experts, and the posting of liaison officers;

- d) the consideration and testing of new equipment or procedures;
- e) the simplification and harmonization of their respective customs procedures; and
- f) any other general administrative matters that may from time to time require their joint action.

ARTICLE 6

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 all documents,
- to notify all decisions

falling within the scope of this Annex to an addressee, residing or established in its territory. In such a case paragraph 3 of Article 7 shall apply.

ARTICLE 7

Form and Substance of Requests for Assistance

1. Requests pursuant to the present Annex shall be made in writing. Documents necessary for the execution of such requests shall accompany the request. When required because of the urgency of the situation, oral request may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 of this Article 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, to which the request relates;
 - f) a summary of the relevant facts, except in cases provided for in Article 6; and
 - g) the connection between the assistance sought and the matter to which it relates.

3. Requests shall be submitted in an official language of the requested Authority, in English or in a language acceptable to that Authority.
4. a) Assistance shall be carried out by direct communication between the respective Customs Authorities.
- b) In case the Customs Authority of the requested Party is not the appropriate agency to comply with a request, it shall promptly transmit the request to the appropriate agency, who shall act upon the request according to its powers under the law, or advise the requesting Authority of the appropriate procedure to be followed regarding such a request.
5. If a request does not meet the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures may, however, be undertaken.

ARTICLE 8

Execution of Requests

1. The requested Authority shall take all reasonable measures to execute the request, and if required, will endeavour to seek any official or judicial measure necessary to carry out the request.
2. The Customs Authority of either Party shall, upon the request of the Customs Authority of the other Party, conduct any necessary investigation, including the questioning of experts and witnesses or persons suspected of having committed a contravention, and undertake verifications, inspections, and fact-finding inquiries in connection with the matters referred to in the present Annex.
3. Upon request, the requested Authority may, to the fullest extent possible, allow officials of the applicant Authority to be present in the territory of the requested Party, when its officials are investigating contraventions which are of concern to the applicant Authority.
4. The applicant Authority shall, if it so requests, be advised of the time and place of the action to be taken in response to the request so that the action may be coordinated.
5. Officials of the applicant Authority, authorized to investigate contraventions, may ask that the requested Authority examine relevant books, registers, and other documents or data media and supply copies thereof, or supply any information relating to the contravention.

ARTICLE 9

The Form in which Information is to be Communicated

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

2. The documents provided for in paragraph 1 may be replaced by computerized information produced in any form for the same purpose, any information necessary for the interpretation or utilization of such computerized information shall be furnished along with it.

ARTICLE 10

Exceptions to the Obligation to Provide Assistance

1. In cases where the requested Party is of the opinion that compliance with a request would infringe upon its sovereignty, security, public policy, or other substantive national interest, or would violate an industrial, commercial or professional secret, assistance may be refused or compliance may be made subject to the satisfaction of certain conditions or requirements. Assistance may also be refused if the request involves currency or tax regulations other than regulations concerning customs duties.

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

3. If assistance is withheld or denied, the decision and the reasons therefore must be notified to the applicant Authority without delay.

ARTICLE 11

Obligation to Observe Confidentiality

1. Any information communicated in whatever form pursuant to this Annex shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the same protection extended under the relevant laws relating to the same kind of information applicable in the Party which received it.

2. Personal data may only be transmitted if the level of personal protection afforded by the legislation of the Party is equivalent. The Parties shall ensure at least a level of protection based on the principles laid down in the Attachment to this Annex.

ARTICLE 12

Use of Information

1. Information, documents, and other communications received in the course of mutual assistance may only be used for the purposes specified in the present Annex, including the use in judicial and administrative proceedings.

2. The applicant Authority shall not use evidence or information obtained under this Annex for purposes other than those stated in the request without the prior written consent of the requested Authority.

3. Where personal data is exchanged under this Annex, the Customs Authorities of the Parties shall ensure that it is used only for the purposes indicated in the request and according to any conditions that the requested Party may impose.

4. The provisions of paragraphs 1 and 2 of this Article are not applicable to information concerning contraventions relating to narcotic drugs and psychotropic substances. Such information may be communicated to the authorities of the applicant Party which are directly involved in combating illicit drug traffic.

ARTICLE 13

Files, Documents and Witnesses

1. The Customs Authorities of the Parties shall, upon request, provide documentation relating to the transportation and shipment of goods, showing the value, origin disposition, and destination of those goods.

2. Originals of files, documents, and other materials shall be requested only in cases where copies would be insufficient. Upon specific request, copies of such files, documents, and other materials shall be appropriately authenticated.

3. Originals of files, documents, and other materials which have been furnished to the applicant Authority shall be returned at the earliest opportunity. The rights of the requested Authority or of third parties relating thereto shall remain unaffected. Upon request, originals necessary for adjudicative or similar purposes shall be returned without delay.

4. Upon the request of the Custom Authority of one Party, the Customs Authority of the other Party shall, at its discretion, authorize its employees, if such employees consent to do so, to appear as witnesses in judicial or administrative proceedings in the territory of the applicant Party, and to produce such files, documents, and other materials, or authenticated copies thereof, as may be considered necessary for the proceedings. Such a request shall specify the time, place, and type of proceedings and in what capacity the employee shall testify.

ARTICLE 14

Costs

1. The Customs Authorities of the Parties shall waive all claims for the reimbursement of costs incurred in the execution of the present Annex, with the exception of expenses for witnesses, fees of experts, and the costs of interpreters other than government employees.

2. If expenses of a substantial and extraordinary nature are, or will be required, in order to execute the request, the Customs Authorities of the Parties shall consult to determine the terms and conditions under which the request shall be executed, as well as the manner in which the costs shall be borne.

ARTICLE 15

Implementation

1. The management of this Annex shall be entrusted to the Customs Authorities of the Parties. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration rules in the field of data protection.
2. After consultation, the Customs Authorities of the Parties may issue any administrative directives necessary for the implementation of this Annex.
3. The Customs Authorities of the Parties may arrange for their investigation services to be in direct communication with each other.

Attachment to the Annex I to Article 7

BASIC PRINCIPLES OF DATA PROTECTION

1. Personal data undergoing automatic processing shall be:
 - a) obtained and processed fairly and lawfully;
 - b) stored for specified and legitimate purposes and not used in a way incompatible with those purposes;
 - c) adequate, relevant and not excessive in relation to the purposes for which they are stored;
 - d) accurate and, where necessary, kept up to date;
 - e) preserved in a form which permits identification of the data subjects for no longer than is required for the purpose for which those data are stored.
2. Personal data concerning health or sexual life, may not be processed automatically unless domestic law provides appropriate safeguards. The same shall apply to personal data relating to criminal convictions.
3. Appropriate security measures shall be taken for the protection of personal data stored in automated data files against unauthorised destruction or accidental loss as well as against unauthorised access, alteration or dissemination.
4. Any person shall be enabled:
 - a) to establish the existence of an automated personal data file, its main purposes, as well as the identity and habitual residence or principal place of business of the controller of the file;
 - b) to obtain at reasonable intervals and without excessive delay or expense confirmation of whether personal data relating to him are stored in the automated data file as well as communication to him of such data in an intelligible form;
 - c) to obtain, as the case may be, rectification or erasure of such data if they have been processed contrary to the provisions of domestic law giving effect to the basic principles set out in principles 1 and 2 of this Attachment;
 - d) to have remedy if a request for communication or, as the case may be, communication, rectification or erasure as referred to in paragraphs b and c of this principle is not complied with.

5. No exception to the provisions under principles 1, 2 and 4 of this Attachment shall be allowed except within the limits defined in this principle.
6. Derogation from the provisions under principles 1, 2 and 4 of this Attachment shall be allowed when such derogation is provided for by the law of the Party and constitutes a necessary measure in a democratic society in the interest of:
 - a) protecting State security, public safety, the monetary interests of the State or the suppression of criminal offences;
 - b) protecting the data subject or the rights and freedoms of others.
7. Restrictions on the exercise of the rights specified in principle 4, paragraphs b, c and d of this Attachment, may be provided by law with respect to automated personal data files used for statistics or for scientific research purposes where there is obviously no risk of an infringement of the privacy of the data subjects.
8. None of the provisions of this Attachment shall be interpreted as limiting or otherwise affecting the possibility for a Party to grant data subjects a wider measure of protection than that stipulated in this Attachment.

MUTUAL ASSISTANCE IN CUSTOMS MATTERS

Article 1
Definitions

For the purposes of this Annex:

- (a) “customs legislation” shall mean laws and regulations applicable in the territories of the states of the Parties governing the import, export, transit of goods or any other customs procedure including measures of prohibition, restriction and control;
- (b) “customs duties” shall mean all duties, taxes, fees or other charges which are levied and collected in the territories of the states of the Parties, in application of customs legislation, but not including fees and charges which are limited in amount to the approximate costs of services rendered;
- (c) “offence” shall mean any breach or attempted breach of customs legislation;
- (d) “applicant authority” shall mean the customs authority that requests assistance;
- (e) “requested authority” shall mean the customs authority from which assistance is requested;
- (f) “customs authority” shall mean in the Republic of Bulgaria – Central Customs Directorate, National Customs Agency to the Ministry of Finance, and in the Republic of Croatia – Ministry of Finance – Customs Directorate.

Article 2
Scope of the Annex

1. The Parties shall assist each other, in the manner and under the conditions laid down in this Annex, in ensuring that customs legislation is correctly applied, in particular by the prevention, detection and investigation of offences to this legislation.
2. Assistance in customs matters, as provided for in this Annex, shall be rendered in accordance with the legislation in force in the territory of the state of the requested Party and within the competence and resources of the requested authority. If necessary, the requested authority can arrange for assistance to be provided by another competent authority, in accordance with the legislation in force in the territory of the state of the requested Party. This Annex shall not prejudice the rules governing mutual assistance in the field of crime investigations.

Article 3
Assistance on Request

1. At the request of the applicant authority, the requested authority shall provide, to the extent of its legal means, all relevant information to ensure that customs legislation is correctly applied, including information regarding operations carried out or planned which breach or would breach such legislation.
2. Upon request, the customs authorities shall inform each other whether goods exported from the territory of the state of one Party have been legally imported into the territory of the state of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

At the request of the applicant authority, the requested authority shall take the necessary steps to ensure that a surveillance is kept on:

- (a) natural or legal persons known or suspected of committing offences, particularly those moving into and out of the territory of the requested Party;
- (b) movements of goods known or suspected as giving rise to substantial illicit traffic to or from its territory;
- (c) means of transport known or suspected of being used for committing offences against the customs legislation in force in the territory of the other Party.

Article 4
Spontaneous Assistance

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

- (a) operations which have breached, breach or would breach the customs legislation and which may be of interest to the other Party;
- (b) new means or methods employed in realizing such operations;
- (c) goods known to be subject to serious offences to customs legislation.

Article 5
Delivery/Notification

At the request of the applicant authority, the requested authority shall, in accordance with the legislation in force on the territory of the state of the requested Party, deliver all documents and notify decisions issued by the applicant authority falling within the scope of this Annex to an addressee, residing or established in its territory. In such case Article 6 (3) is applicable.

Article 6
Form and Substance of Requests for Assistance

1. Requests pursuant to the present Annex shall be made in writing. Documents necessary for the execution of 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 of this Article shall include the following information:
 - (a) the name of the applicant authority transmitting the request;
 - (b) the measure requested;
 - (c) the object of and the reason for the request;
 - (d) the laws, regulations and other relevant legal acts;
 - (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, except in cases provided for in Article 5.
3. Requests shall be submitted in an official language of the requested authority, in the English language 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.
5. The documents provided for in paragraph 1 of this Article may be replaced by computerized information produced in any form for the same purpose. All relevant information for the interpretation or utilization of the material should be supplied at the same time.

Article 7
Execution of Requests

1. In order to comply with a request for assistance, the requested authority, or, when the latter cannot act on its own, another competent authority to which the request has been addressed by 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 Party, by supplying information already possessed, by carrying out appropriate inquiries or by arranging for them to be carried out .
2. Requests for assistance will be executed in accordance with the laws and other legal instruments of the requested Party.

3. Duly authorized officials of one of the Parties may, with the agreement of the other 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 offence to customs legislation which the applicant authority needs for the purposes of this Annex.
4. Officials of one of the Parties may, with the agreement of the other Party involved and within the conditions laid down by the latter, be present at inquiries carried out in the latter's state territory. They shall not have the right to perform any legal proceedings.

Article 8 **Exceptions from the Obligation to Provide Assistance**

1. The Parties may refuse to provide assistance, to provide it partially or subject to certain conditions or requirements of this Annex, where to do so would:
 - (a) be likely to prejudice sovereignty, public order (*l'ordre publique*), security or other essential interests of the requested Party; or
 - (b) involve violation of an industrial, commercial or professional secret.
2. If the applicant authority asks for assistance which it itself would be unable to provide if so asked, it shall draw attention to that fact in its request. Compliance with such a request shall be at the discretion of the requested authority.
3. If assistance is postponed or denied, reasons for the denial or postponement shall be notified to the applicant authority without delay.

Article 9 **Obligation to Observe Confidentiality**

1. Information, documents and other communications received under this Annex shall not be used for purposes other than those specified in this Annex, without the written consent of the customs authority which furnished them.
2. Any information communicated in whatever form pursuant to this Annex shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to the same kind of information and documents under the legislation in force in the territory of the state of the Party which received it.
3. Paragraph 1 of this Article shall not impede the use of information in any judicial or administrative proceedings subsequently instituted for failure to comply with customs legislation.

Article 10
Use of Information

The requested authority shall communicate results of inquiries to the applicant authority in the form of reports, records of evidence or certified copies of documents. Original files and documents shall be requested only in cases where certified copies would be insufficient. Files and documents which have been transmitted shall be returned at the earliest opportunity.

Article 11
Experts and Witnesses

The requested authority of one Party may authorize its officials upon request of the applicant authority of the other Party, to appear as experts or witnesses in judicial or administrative proceedings relating to the scope covered by the present Annex in the territory of the state of the other Party.

Article 12
Assistance Expenses

The Parties shall waive all claims for the reimbursement of costs incurred in the execution of this Annex, with the exception of expenses for experts, witnesses, interpreters and translators who are not public employees.

Article 13
Implementation

1. The management of this Annex shall be entrusted to the Ministry of Finance – Customs Directorate of the Republic of Croatia and Central Customs Directorate, National Customs Agency to the Ministry of Finance. They shall decide on practical measures and arrangements necessary for the application of this Annex, taking into consideration rules in the field of data protection.
2. The customs authorities of the Parties may arrange for their respective services to be in direct communication with each other.

PROTOCOL 7a

concerning the definition of the concept of "originating products" and methods of administrative co-operation

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TITLE I
GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Party;
- (h) "value of originating materials" means the value of such materials as defined in (g) applied *mutatis mutandis*;

- (i) "value added" shall be taken to be the ex works price minus the customs value of each of the materials incorporated which originate in the countries referred to in Article 4 or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the Party;
- (j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;
- (l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) "territories" includes territorial waters.

TITLE II**DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"****Article 2**General requirements

For the purpose of implementing this Agreement, the following products shall be considered as originating in a Party:

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

Article 3

(abolished)

Article 4

Cumulation of origin

1. Without prejudice to the provisions of Article 2, products shall be considered as originating in a Party if such products are obtained there, incorporating materials originating in Bulgaria, Switzerland (including Liechtenstein¹), the Czech Republic, Estonia, the European Community, Croatia, Hungary, Iceland, Lithuania, Latvia, Norway, Poland, Romania, Slovenia, The Slovak Republic and Turkey in accordance with the provisions of the Protocol on rules of origin annexed to the Agreements between this Party and each of these countries, provided that the working or processing carried out in this Party goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing. Materials originating in Croatia are eligible for cumulation of origin within the Parties only.
2. Where the working or processing carried out in the Party does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in this Party only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in this Party.
3. Products, originating in one of the countries referred to in paragraph 1, which do not undergo any working or processing in the Party, retain their origin if exported into one of these countries.
4. The cumulation provided for in this Article may only be applied if a free trade agreement is applicable between the countries involved in the acquisition of the originating status.

Croatia shall provide the Parties with the details of the agreements and their corresponding rules of origin which are applied with the other countries referred to in paragraph 1.

¹ The Principality of Liechtenstein has a customs union with Switzerland, and is a Contracting Party to the Agreement on the European Economic Area.

Article 5**Wholly obtained products**

1. The following shall be considered as wholly obtained in a Party:
 - (a) mineral products extracted from its soil or from its seabed;
 - (b) vegetable products harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products obtained by hunting or fishing conducted there;
 - (f) products of sea fishing and other products taken from the sea outside the territorial waters of a Party by its vessels;
 - (g) products made aboard its factory ships exclusively from products referred to in (f);
 - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from marine soil or subsoil outside its territorial waters provided that it has sole rights to work that soil or subsoil;
 - (k) goods produced there exclusively from the products specified in (a) to (j).

2. The terms "its vessels" and "its factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
 - (a) which are registered or recorded in a Party;
 - (b) which sail under the flag of that Party;
 - (c) which are owned to an extent of at least 50 per cent by nationals of that Party, or by a company with its head office in one of the

Parties, 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 that Party and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to that Party or to public bodies or nationals of that Party;

- (d) of which the master and officers are nationals of that Party;
and
- (e) of which at least 75 per cent of the crew are nationals of that Party.

Article 6

Sufficiently worked or processed products

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

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

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

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

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

Article 7**Insufficient working or processing**

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;
 - (e) simple painting and polishing operations;
 - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
 - (g) operations to colour sugar or form sugar lumps;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
 - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds,
 - (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

- (o) a combination of two or more operations specified in (a) to (n);
 - (p) slaughter of animals.
2. All operations carried out in a Party on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 8

Unit of qualification

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

It follows that:

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

Article 9

Accessories, spare parts and tools

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

Article 10

Sets

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

Article 11

Neutral elements

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

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

TITLE III**TERRITORIAL REQUIREMENTS****Article 12**Principle of territoriality

1. Except as provided for in Article 4 and in paragraph 3 of this Article ,the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the Parties.
2. Except as provided for in Article 4, where originating goods exported from one of the Parties to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the Parties on materials exported from one of the Parties and subsequently reimported there, provided:
 - (a) the said materials are wholly obtained in one of the Parties or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported; and
 - (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - i) the reimported goods have been obtained by working or processing the exported materials; and
 - ii) the total added value acquired outside the Parties by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or

processing done outside the Parties. But where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside the Party by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the Parties, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.
8. Any working or processing of the kind covered by the provisions of this Article and done outside the Parties shall be done under the outward processing arrangements, or similar arrangements.

Article 13

Direct transport

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

Originating products may be transported by pipeline across territory other than that of a Party.

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

Article 14

Exhibitions

1. Originating products, sent for exhibition in a country other than those referred to in Article 4 and sold after the exhibition for importation in a Party shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that :
 - (a) an exporter has consigned these products from a Party 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 a Party;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and

(d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in a Party or in one of the other countries referred to in Article 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in that Party to drawback of, or exemption from, customs duties of whatever kind.
2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in a Party to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in

respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8 (2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.

TITLE V

PROOF OF ORIGIN**Article 16**General requirements

1. Products originating in a Party shall, on importation into the other Party benefit from the Agreement upon submission of either :
 - (a) a movement certificate EUR.1, a specimen of which appears in Annex III; or
 - (b) in the cases specified in Article 21(1), a declaration, subsequently referred to as the “invoice declaration”, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Annex IV.
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

Article 17Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.
2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the languages of the Parties or of the countries referred to in Article 4 and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box

reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

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

BG	"КУМУЛАЦИЯ - ХЪРВАТИЯ"
CZ	"KUMULACE - CHORVATSKO"
DE	"KUMULIERUNG - KROATIEN"
EN	"CUMULATION - CROATIA"
FR	"CUMUL - CROATIE"
HR	"KUMULACIJA – HRVATSKA"
HU	"KUMULÁCIÓ - HORVÁT"
PL	"KUMULACJA - CHORWACJA"
RO	"CUMUL - CROATIA"
SI	"KUMULACIJA - HRVAŠKA"
SK	"KUMULÁCIA - CHORVÁTSKO"

in the "Remarks" box of the movement certificate EUR.1.

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

Article 18

Movement certificates EUR.1 issued retrospectively

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

BG	"ИЗДАДЕН В ПОСЛЕДСТВОНИЕ"
CZ	"VYSTAVENO DODATEČNE"
DE	"NACHTRÄGLICH AUSGESTELLT",
EN	"ISSUED RETROSPECTIVELY"
FR	"DÉLIVRÉ A POSTERIORI"
HR	"NAKNADNO IZDANO"
HU	"KIADVA VISSZAMENŐLEGES HATÁLLYAL"
PL	"WYSTAWIONE RETROSPEKTYWNIEM "

RO	"EMIS	A POSTERIORI"
SI	"IZDANO NAKNADNO"	
SK	"VYSTAVENÉ DODATOČNE"	

or a phrase in the language of the other countries referred to in Article 4.

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

Article 19

Issue of a duplicate movement certificate EUR.1

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

BG	"ДУБЛИКАТ"
CZ	"DUPLIKÁT"
DE	"DUPLIKÁT"
EN	"DUPLICATE"
FR	"DUPLICATA"
HR	"DUPLIKAT"
HU	"MÁSODLAT"
PL	"DUPLIKAT"
RO	"DUPLICAT"
SI	"DVOJNIK"
SK	"DUPLIKÁT"

or a phrase in the language of the other countries referred to in Article 4.

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

Article 20**Issue of movement certificates EUR.1 on the basis of
a proof of origin issued or made out previously**

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

Article 20a**Accounting segregation**

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

Article 21

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:
 - (a) by an approved exporter within the meaning of Article 22, or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6,000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in a Party or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

Article 22Approved exporter

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

Article 23Validity of proof of origin

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

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 24

Submission of proof of origin

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

Article 25

Importation by instalments

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

Article 26

Exemptions from proof of origin

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

Article 27

Supporting documents

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

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

- (c) documents proving the working or processing of materials in a Party, issued or made out in a Party, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a Party in accordance with this Protocol, or in one of the other countries referred to in Article 4, in accordance with rules of origin which are identical to the rules in this Protocol.

Article 28

Preservation of proof of origin and supporting documents

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

Article 29

Discrepancies and formal errors

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

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

Article 30

Amounts expressed in euro

1. For the application of the provisions of Article 21(1)(b) and Article 26(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the countries referred to in Article 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 21(1)(b) or Article 26(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. The Parties shall be notified of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of a Party. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 31

Mutual assistance

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

Article 32

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Party or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 33

Dispute settlement

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

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

Article 34

Penalties

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

Article 35

Free zones

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

TITLE VII
FINAL PROVISIONS

Article 36

Amendments to the Protocol

The Joint Committee may decide to amend the provisions of this Protocol.

Article 37

Customs Sub-Committee

1. The Customs Sub-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 task in the customs field which may be entrusted to it.
2. The Sub-Committee shall be composed of experts of the Parties who are responsible for customs questions.

Article 38

Annexes

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

ANNEX I TO PROTOCOL 7a

Introductory notes to the list in Annex II

Note 1:

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

Note 2:

- 2.1 The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2 Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4 Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

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

Example:

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

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

- 3.2 The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3 Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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

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

Example:

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

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

Example:

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

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

Example:

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

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

Note 4:

- 4.1 The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
- 4.2 The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003 as well as the wool-fibres and fine or coarse animal hair of headings 5101 to 5105, the cotton fibres of headings 5201 to 5203, and the other vegetable fibres of headings 5301 to 5305.
- 4.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4 The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

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

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with

aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

- other products of heading 5605.

Example:

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

Example:

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

Example:

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

Example:

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

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

Note 6:

- 6.1 Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.
- 6.2 Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

Note 7

- 7.1 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
- (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all 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 headings 2710, 2711 and 2712, the "specific processes" are the following:

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

cent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

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

ANNEX II TO PROTOCOL 7a

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4 0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used are wholly obtained Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5 ex 0502	Products of animal origin, not elsewhere specified or included; except for: Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used are wholly obtained Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product 	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	- Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504	
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1507 to 1515	<ul style="list-style-type: none"> - Solid fractions - Other Vegetable oils and their fractions:	Manufacture from materials of any heading, including other materials of heading 1506	
	<ul style="list-style-type: none"> - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other 	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture from materials of any heading, except that of the product	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture from other materials of headings 1507 to 1515	
		Manufacture in which all the vegetable materials used are wholly obtained	
		Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
		Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: <ul style="list-style-type: none"> - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained 	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Chemically-pure maltose and fructose - Other sugars in solid form, containing added flavouring or colouring matter - Other	Manufacture from materials of any heading, including other materials of heading 1702 Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1901	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Malt extract - Other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs 	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained 	
1903	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p>	<p>Manufacture from materials of any heading, except potato starch of heading 1108</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 ex 2005	and Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex 2008	- Nuts, not containing added sugar or spirits	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2009	<p>- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</p> <p>- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</p> <p>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which all the chicory used is wholly obtained</p>	
2103	<p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <p>- Sauces and preparations therefor; mixed condiments and mixed seasonings</p> <p>- Mustard flour and meal and prepared mustard</p>	<p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2106	Food preparations not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained 	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating 	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽²⁾	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽²⁾	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽²⁾	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽¹⁾	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 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⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: - 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 -- Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3003 and 3004	<ul style="list-style-type: none"> -- Animal blood prepared for therapeutic or prophylactic uses 	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	<ul style="list-style-type: none"> -- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins 	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	<ul style="list-style-type: none"> -- Haemoglobin, blood globulins and serum globulins 	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	<ul style="list-style-type: none"> -- Other 	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	Medicaments (excluding goods of heading 3002, 3005 or 3006):		
	<ul style="list-style-type: none"> - Obtained from amikacin of heading 2941 - Other 	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3006	Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture: - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽³⁾	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁽³⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3702	- Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<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 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 -- Sulphonaphthenic acids, their water-insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing <p>- Other</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3907	<ul style="list-style-type: none"> - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content - Other - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁵⁾ <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁵⁾</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁵⁾</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	<p>Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: 	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
	<ul style="list-style-type: none"> -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁵⁾ 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3916 ex 3917	-- Other Profile shapes and tubes	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁵⁾ Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3921	- Sheets of regenerated cellulose, polyamides or polyethylene Foil of plastic, metallised	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁶⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - Retreaded pneumatic, solid or cushion tyres, of rubber - Other	Retreading of used tyres Manufacture from materials of any heading, except those of headings 4011 and 4012	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107,4112 or 4113 provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4302	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-jointing	
	- Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
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:	Manufacture from materials of any heading, except 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 of any heading, except those of headings 4909 and 4911	
4910	Calendars of any kind, printed, including calendar blocks:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other 	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p>	
<p>ex Chapter 50</p> <p>ex 5003</p> <p>5004 to ex 5006</p> <p>5007</p>	<p>Silk; except for:</p> <p>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed</p> <p>Silk yarn and yarn spun from silk waste</p> <p>Woven fabrics of silk or of silk waste:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Carding or combing of silk waste</p> <p>Manufacture from ⁽⁷⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from single yarn ⁽⁷⁾</p> <p>Manufacture from ⁽⁷⁾:</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>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 51 5106 to 5110 5111 to 5113	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: Yarn of wool, of fine or coarse animal hair or of horsehair Woven fabrics of wool, of fine or coarse animal hair or of horsehair: - Incorporating rubber thread - Other	Manufacture from materials of any heading, except that of the product Manufacture from (7): - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn (7) Manufacture from (7) - 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52 5204 to 5207 5208 to 5212	Cotton; except for: Yarn and thread of cotton Woven fabrics of cotton: - Incorporating rubber thread - Other	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</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>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽⁷⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽⁷⁾ Manufacture from ⁽⁷⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
<p>ex Chapter 56</p> <p>5602</p> <p>5604</p>	<p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p> <p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>- Needleloom felt</p> <p>- Other</p> <p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <p>- Rubber thread and cord, textile covered</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from (7):</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 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp <p>Manufacture from rubber thread or cord, not textile covered</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5605	<p>- Other</p> <p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from (7):</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5606	<p>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or 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 	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Of other felt</p> <p>- Other</p>	<p>- polypropylene filament of heading 5402,</p> <p>- polypropylene fibres of heading 5503 or 5506, or</p> <p>- polypropylene filament tow of heading 5501,</p> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> <p>Manufacture from (7):</p> <p>- natural fibres, not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture from (7):</p> <p>- coir yarn or jute yarn,</p> <p>- synthetic or artificial filament yarn,</p> <p>- natural fibres, or</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning</p> <p>Jute fabric may be used as a backing</p>	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <p>- Combined with rubber thread</p> <p>- Other</p>	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <p>- natural fibres,</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p> <p>or</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5805 5810	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 Embroidery in the piece, in strips or in motifs	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product	
5901 5902	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90 % by weight of textile materials - Other	Manufacture from yarn Manufacture from yarn Manufacture from chemical materials or textile pulp	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5904	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 ⁽⁷⁾	
5905	<p>Textile wall coverings:</p> <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 ⁽⁷⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5906	Rubberised textile fabrics, other than those of heading 5902:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5907	<ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials - Other <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</p>	<p>Manufacture from ⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> <p>Manufacture from yarn</p>	<p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> - Incandescent gas mantles, impregnated - Other 	<p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> - Polishing discs or rings other than of felt of heading 5911 	<p>Manufacture from yarn or waste fabrics or rags of heading 6310</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p> <p>- Other</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: <ul style="list-style-type: none"> -- yarn of polytetrafluoroethylene (8) -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene (8), -- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (8), -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp <p>Manufacture from (7):</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 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽⁷⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	Manufacture from yarn ⁽⁷⁾ ⁽⁹⁾ Manufacture from ⁽⁷⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chapter 62 ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 ex 6210 and ex 6216 6213 and 6214	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered Fire-resistant equipment of fabric covered with foil of aluminised polyester Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	Manufacture from yarn ⁽⁷⁾ ⁽⁹⁾ Manufacture from yarn ⁽⁹⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾ Manufacture from yarn ⁽⁹⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6217	<p>- Embroidered</p> <p>- Other</p> <p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>- Embroidered</p> <p>- Fire-resistant equipment of fabric covered with foil of aluminised polyester</p>	<p>Manufacture from unbleached single yarn ⁽⁷⁾⁽⁸⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾</p> <p>Manufacture from unbleached single yarn ⁽⁷⁾⁽⁸⁾</p> <p>or</p> <p>Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product</p> <p>Manufacture from yarn ⁽⁹⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾</p> <p>Manufacture from yarn ⁽⁹⁾</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Interlinings for collars and cuffs, cut out - Other 	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture from yarn ⁽⁹⁾</p>	
<p>ex Chapter 63</p> <p>6301 to 6304</p> <p>6305</p> <p>6306</p>	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> - Of felt, of nonwovens - Other: <ul style="list-style-type: none"> -- Embroidered -- Other <p>Sacks and bags, of a kind used for the packing of goods</p> <p>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>Manufacture from unbleached single yarn ⁽⁹⁾ ⁽¹⁰⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn ⁽⁹⁾ ⁽¹⁰⁾</p> <p>Manufacture from ⁽⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6307	- Of nonwovens - Other Other made-up articles, including dress patterns	Manufacture from ⁽⁷⁾ ⁽⁸⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁷⁾ ⁽⁸⁾	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁹⁾	
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 ⁽⁹⁾	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽¹⁾ - Other	Manufacture from non-coated glass-plate substrate of heading 7006 Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7107, ex 7109 and ex 7111	- Unwrought - Semi-manufactured or in powder form Metals clad with precious metals, semi-manufactured	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals Manufacture from unwrought precious metals 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 from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
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 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought: - Refined copper - Copper alloys and refined copper containing other elements	Manufacture from materials of any heading, except that of the product Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7601	Unwrought aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7801	<p>Unwrought lead:</p> <ul style="list-style-type: none"> - Refined lead - Other 	<p>Manufacture from "bullion" or "work" lead</p> <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	- Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product ⁽¹²⁾	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <p>- Road rollers</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>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8430	<p>- Other</p> <p>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</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 8431	<p>Parts suitable for use solely or principally with road rollers</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8439	<p>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8441	<p>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8444 to 8447	<p>Machines of these headings for use in the textile industry</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>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8448 8452	Auxiliary machinery for use with machines of headings 8444 and 8445 Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8525	<ul style="list-style-type: none"> - Matrices and masters for the production of records - Other <p>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8529	<p>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</p> <ul style="list-style-type: none"> - Suitable for use solely or principally with video recording or reproducing apparatus - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	<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 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8542	Electronic integrated circuits and microassemblies:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Monolithic integrated circuits	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product <p>or</p> <p>The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Article 4</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
	- Other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8715	Baby carriages and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <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 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9019	<p>- Other</p> <p>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
9020	<p>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
9024	<p>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)</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>	
9025	<p>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments</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>	
9026	<p>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032</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>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(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 - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(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:	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 in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:</p> <ul style="list-style-type: none"> - the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(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:	Manufacture from materials of any heading, except that of the product	
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except 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 as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

List of footnotes

- (1) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
- (2) For the special conditions relating to "specific processes", see Introductory Note 7.2.
- (3) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.
- (4) A "group" is regarded as any part of the heading separated from the rest by a semicolon.
- (5) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (6) 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 %.
- (7) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (8) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- (9) See Introductory Note 6.
- (10) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- (11) SEMII – Semiconductor Equipment and Materials Institute Incorporated.
- (12) This rule shall apply until 31.12.2005.

ANNEX III TO PROTOCOL 7a

Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1

Printing instructions:

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

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR. 1 No A 000.000		
See notes overleaf before completing this form			
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between ----- and ----- (insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	7. Remarks		
6. Transport details (Optional)	8. Item number; Marks and numbers: Number and kind of packages ⁽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:..... Stamp Date:..... (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: (Signature)	

⁽¹⁾ If goods are not packed, indicate number of articles or state "in bulk" as appropriate.
⁽²⁾ Complete only 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>.....Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate(*):</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>..... Stamp</p> <p>..... (Signature)</p> <p>----- (*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

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

⁽¹⁾If goods are not packed, indicate number of article or state "in bulk" as appropriate

DECLARATION BY THE EXPORTER

I, the undersigned exporter of the goods described overleaf,

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

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

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

SUBMIT the following supporting documents ⁽¹⁾:

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

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

ANNEX IV TO PROTOCOL 7a

Text of the invoice declaration

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

Bulgarian version:

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

Czech version:

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

German version:

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

English version:

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

French version:

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

Croat version:

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br.⁽¹⁾) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog podrijetla, KUMULACIJA – HRVATSKA.

Hungarian version:

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

Polish version:

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

Romanian version:

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

Slovenian version:

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

Slovak version:

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

.....⁽³⁾
(Place and date)

.....⁽⁴⁾
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorisation number of the approved exporter must be

entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

- (2) Origin of products to be indicated.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) See Article 21(5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

PROTOCOL 32
(referred to in paragraph 2 of Article 3)

**ABOLITION OF CUSTOMS DUTIES BETWEEN
THE REPUBLIC OF BULGARIA ON THE ONE SIDE
AND
THE REPUBLIC OF CROATIA ON THE OTHER SIDE**

1. Customs duties on imports applicable in the Republic of Bulgaria to products originating in the Republic of Croatia shall be abolished on the date of application of this Agreement.
2. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Bulgaria shall be abolished on the date of application of this Agreement.

PROTOCOL 33
(referred to in paragraph 2 of Article 3)

**ABOLITION OF CUSTOMS DUTIES BETWEEN
THE CZECH REPUBLIC AND THE SLOVAK REPUBLIC
ON THE ONE SIDE AND
THE REPUBLIC OF CROATIA ON THE OTHER SIDE**

1. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Croatia shall be abolished on the date of application of this Agreement.

2. Customs duties on imports applicable in the Republic of Croatia to products originating in the Czech Republic and the Slovak Republic shall be abolished on the date of application of this Agreement.

PROTOCOL 34
(referred to in paragraph 2 of Article 3)

**ABOLITION OF CUSTOMS DUTIES BETWEEN
THE REPUBLIC OF HUNGARY ON THE ONE SIDE
AND
THE REPUBLIC OF CROATIA ON THE OTHER SIDE**

1. Customs duties on imports applicable in the Republic of Hungary to products originating in the Republic of Croatia shall be abolished on the date of application of this Agreement.
2. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Hungary shall be abolished on the date of application of this Agreement.

PROTOCOL 35
(referred to in paragraph 2 of Article 3)

**ABOLITION OF CUSTOMS DUTIES BETWEEN
THE REPUBLIC OF POLAND ON THE ONE SIDE
AND
THE REPUBLIC OF CROATIA ON THE OTHER SIDE**

1. Customs duties on imports applicable in the Republic of Poland to products originating in the Republic of Croatia shall be abolished on the date of application of this Agreement.
2. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Poland shall be abolished on the date of application of this Agreement.

PROTOCOL 36
(referred to in paragraph 2 of Article 3)

**ABOLITION OF CUSTOMS DUTIES BETWEEN
ROMANIA ON THE ONE SIDE
AND
THE REPUBLIC OF CROATIA ON THE OTHER SIDE**

1. Customs duties on imports applicable in Romania to products originating in the Republic of Croatia shall be abolished on the date of application of the Agreement, with the exception of those applied to products listed in Annex A which shall be eliminated in accordance with the following timetable:
 - on the date of application of the Agreement, to 60% of the MFN duty;
 - on 1st January 2004, to 30% of the MFN duty;
 - on 1st January 2005, the remaining duties shall be eliminated.

2. Customs duties on imports applicable in the Republic of Croatia to products originating in Romania shall be abolished on the date of application of the Agreement, with the exception of those applied to products listed in Annex B which shall be eliminated in accordance with the following timetable:
 - on the date of application of the Agreement, to 60% of the MFN duty;
 - on 1st January 2004, to 30% of the MFN duty;
 - on 1st January 2005, the remaining duties shall be eliminated.

ANNEX A TO PROTOCOL 36

3004 20 10
3004 20 90
6905 10 00
7010 90 53
7304 39 51
7304 90 90
7306 30 59
7306 90 00
7315 89 00
7607 19 91

ANNEX B TO PROTOCOL 36

3102 90 00
3105 10 00
6109 10 00
6205 20 00
7304 10 10
7304 10 30
7304 31 91
7304 31 99
7304 39 10
8701 10 00
9401 40 00
9403 60 10
9403 60 90

PROTOCOL 37
(referred to in paragraph 2 of Article 3)

**ABOLITION OF CUSTOMS DUTIES BETWEEN
THE REPUBLIC OF SLOVENIA ON THE ONE SIDE
AND
THE REPUBLIC OF CROATIA ON THE OTHER SIDE**

1. Customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia shall be abolished on the date of application of this Agreement.
2. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Slovenia shall be abolished on the date of application of this Agreement.

PROTOCOL 36

(referred to in paragraph 2 of Article 3)

ABOLITION OF CUSTOMS DUTIES BETWEEN ROMANIA ON THE ONE SIDE AND THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. Customs duties on imports applicable in Romania to products originating in the Republic of Croatia shall be abolished on the date of application of the Agreement, with the exception of those applied to products listed in Annex A which shall be eliminated in accordance with the following timetable:
 - on the date of application of the Agreement, to 60% of the MFN duty;
 - on 1st January 2004, to 30% of the MFN duty;
 - on 1st January 2005, the remaining duties shall be eliminated.

2. Customs duties on imports applicable in the Republic of Croatia to products originating in Romania shall be abolished on the date of application of the Agreement, with the exception of those applied to products listed in Annex B which shall be eliminated in accordance with the following timetable:
 - on the date of application of the Agreement, to 60% of the MFN duty;
 - on 1st January 2004, to 30% of the MFN duty;
 - on 1st January 2005, the remaining duties shall be eliminated.

ANNEX A TO PROTOCOL 36

3004 20 10

3004 20 90

6905 10 00

7010 90 53

7304 39 51

7304 90 90

7306 30 59

7306 90 00

7315 89 00

7607 19 91

ANNEX B TO PROTOCOL 36

3102 90 00

3105 10 00

6109 10 00

6205 20 00

7304 10 10

7304 10 30

7304 31 91

7304 31 99

7304 39 10

8701 10 00

9401 40 00

9403 60 10

9403 60 90

PROTOCOL 38
(referred to in paragraph 1 of Article 12)

**EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN
THE REPUBLIC OF BULGARIA ON THE ONE SIDE
AND
THE REPUBLIC OF CROATIA ON THE OTHER SIDE**

1. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Bulgaria and customs duties on imports applicable in the Republic of Bulgaria to products originating in the Republic of Croatia listed in Annex A to this Protocol shall be abolished from the date of application of this Agreement.
2. Customs duties on imports applicable in the Republic of Bulgaria to products originating in the Republic of Croatia listed in Annex B to this Protocol shall be reduced to the level set out in this Annex as from the date of application of this Agreement.

Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Bulgaria listed in Annex B to this Protocol shall be reduced to the level set out in this Annex, with the exception of the items marked by asterisk. In the case of the items marked by asterisk customs duties shall be progressively reduced to the level set out in Annex B in accordance with the timetable specified in Annex B1.

3. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Bulgaria listed in Annex C to this Protocol shall be reduced without quantitative limits or within the limits of quotas specified in this Annex to the level set out in this Annex from the date of application of this Agreement.
4. Customs duties on imports applicable in the Republic of Bulgaria to products originating in the Republic of Croatia listed in Annex D to this Protocol shall be reduced without quantitative limits or within the limits of quotas specified in this Annex to the level set out in this Annex from the date of application of this Agreement.
5. Basic duties to which successive reductions are to be applied for the products and the quantities specified in Annexes C and D to this Protocol shall be the Most Favoured Nation duty rate applied at the date of application of this Agreement. If any tariff reductions are applied on an erga omnes basis, such reduced duties shall replace the basic duties as from the date when such reductions are applied.
6. In 2003 the tariff quotas, specified in Annexes C and D to this Protocol shall be reduced with the quantities of the tariff quotas specified in Annexes C and D to

Protocol 1 to the Free Trade Agreement between the Republic of Bulgaria and the Republic of Croatia utilized in case of imports into Bulgaria and allocated in case of imports into Croatia during the period 1 January – 28 February 2003.

**ANNEX A TO PROTOCOL 38
(CN Code)**

0101	0712 90 30	ex 1205 90 00*	1605
0102 10	0712 90 50	1206 00 10	1702 20
0103 10	0712 90 90	1207 10	1801
0104	0713	1207 20	1802
0106	0714	1207 30	1803
0204	0801	1207 40	1804
0205	0802	1207 50	1805
0206	0803	1207 60	1902 40
0208	0804	1207 99	1903
0301 10	0805	1208	1905 31
0301 91	0806 20	1209	1905 32
0301 92	0807 20	1211	1905 40
0301 99	0808 20	1212 10	1905 90
0302	0810 40	1212 20	2003 20
0303	0810 50	1212 30	2005 70
0304	0810 60	1212 99	2008 11
0305	0810 90	1213	2008 19
0306	0812	1214	2008 20
0307	0813	1301	2008 30
0501	0814	1302	2009 11
0502	0901	1401	2009 12
0503	0902	1402	2009 19
0504	0903	1403	2009 21
0505	0904	1404	2009 29
0506	0905	1501	2009 31
0507	0906	1502	2009 39
0508	0907	1503	2009 41
0509	0908	1504	2009 49
0510	0909 10	1505	2101 11
0511	0909 20	1506	2101 12
0601	0909 50	1507	2101 20
0602	0910	1508	2103 10
0604	1001 10	1509	2201
0701 10	1005 10	1510	2301
0709 10	1006	1511	2302
0709 30	1007	1512 21	2303
0709 40	1008	1512 29	2304
0709 52	1102 30	1513	2305
0711	1103 19 50	1515	2306
0712 31	1106	1518	2307
0712 32	1201	1520	2308
0712 33	1202	1521	2309
0712 39	1203	1522	* other for sowing
0712 90 11	1204	1603	
0712 90 19	1205 10 10	1604	

ANNEX B TO PROTOCOL 38

CN Code	Maximum level of applicable customs duties (%)
0102 90	15
0103 91	10
0103 92	15
0105 11	9
0105 12	9
0105 19	9
0105 92	10
0105 93	10
0105 99	10
0201*	25
0202	25
0203	25
0207 12	28
0207 14 10	28
0207 14 20	28
0207 14 30	28
0207 14 40	28
0207 14 50	28
0207 14 60	28
0207 14 70	28
0207 14 91	10
0207 14 99	28
0207 27 91	10
0207 36 81	10
0207 36 85	10
0207 36 89	10
0209	20
0210 11	20
0210 12	20
0210 19	20
0210 20	20
0210 91	20
0210 92	20
0210 93	20
0210 99	20
0301 93	5
0402 10	37
0402 21	37
0402 91	37
0402 99	37
0404 10	14
0404 90	14

CN Code	Maximum level of applicable customs duties (%)
0704 20	10
0704 90	10
0705 19	10
0705 21	10
0705 29	10
0706 10	10
0708 20	10
0708 90	10
0709 20	5
0709 70	10
0710 22	7
0710 29	7
0710 30	7
0710 40	7
0710 90	7
0807 11	9
0807 19	9
0809 10	8
0809 30	9
0810 30	9
0811 10	9
0909 30	4
0909 40	4
1001 90	15
1002	15
1003	18
1004	15
1101*	15
1102 10	15
1102 20	15
1102 90	15
1103 13	15
1103 19 10	15
1103 19 30	15
1103 19 40	15
1103 19 90	15
1103 20	15
1104 12	15
1104 19	15
1104 22	15
1104 23	15
1104 29	15

CN Code	Maximum level of applicable customs duties (%)
1104 30	15
1105 10	15
1108 14	14
1108 19	14
1108 20	14
1109	14
1210	5
1517 10	20
1517 90	20
1602 10	15
1602 20	15
1602 31	15
1602 32	15
1602 39	15
1602 42	15
1602 49	15
1602 50	18
1702 11	20
1702 19	20
1702 60	30
1703	14
1704	12
1806 10	12
1806 20	10
1902 11	20
1902 19	20
1904 20 10	6
1904 30	7
1904 90	7
1905 10	7
1905 20	7
2001 10	15
2001 90 93	15
2002 10	11
2002 90	11
2005 10	15
2005 20	20
2005 40	15
2005 51	7
2005 59	7
2005 60	5
2005 80	15
2005 90 75	17

CN Code	Maximum level of applicable customs duties (%)
2008 40	4
2008 50	6
2008 60	6
2008 70	6
2008 80	6
2008 91	7
2008 92	6
2008 99	4
2009 61	4
2009 69	4
2009 71	12
2009 79	12
2101 30	14
2102 30	7
2104 10	4
2104 20	4
2106 10	7
2202 10	19
2202 90	10

ANNEX B1 TO PROTOCOL 38

CN Code	Maximum level of the applicable customs duties (%)	
	from the date of application	from January 1, 2004
0201	30	25
1101	20	15

ANNEX C TO PROTOCOL 38

CN Code	Description	Quantity in tonnes	Rate of duty (%)
0702	Tomatoes, fresh or chilled.	400	50% of MFN
0709 51 0709 59	Mushrooms, fresh or chilled	100	50% of MFN
0709 60	- Fruits of the genus Capsicum or of the genus Pimenta, fresh or chilled	130	50% of MFN
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	500	50% of MFN
0811 20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	50	0%
0811 90	- Other fruit and nuts uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	50	50% of MFN
ex 0812 0812 10 00 0812 90 10 0812 90 40 0812 90 60 0812 90 99	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: - Cherries -- Apricots -- Fruit of the species Vaccinium myrtillus -- Raspberries -- Other	50	50% of MFN
1517 10	- Margarine, excluding liquid margarine	150	50% of MFN
1601 00	Sausages and similar products of meat, meat offal or blood; food preparations based on these products	100	50% of MFN
1702 40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	300	0%
ex 2001 2001 90 20 2001 90 50 2001 90 70	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: -- Fruit of the genus Capsicum other than sweet peppers or pimentos -- Mushrooms -- Sweet peppers	120	50% of MFN
ex 2005 2005 90	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006 - Other vegetables and mixtures of vegetables	350	8%
2009 50 2009 90	- Tomato juice - Mixtures of juices	100	50% of MFN
ex 2103 2103 20 00 2103 30 2103 90	Sauces and preparations therefor - Tomato ketchup and other tomato sauces - Mustard flour and meal and prepared mustard - Other sauces and preparations therefor; mixed condiments and mixed seasonings	150	8%
2203 00 2204	Beer made from malt Wine of fresh grapes	5000 hl 2000 hl	50% of MFN 50% of MFN

CN Code	Description	Quantity in tonnes	Rate of duty (%)
2205	Vermouth and other wine of fresh grapes	1000 hl	50% of MFN
2208 excluding 2208 90 91 2208 90 99	Spirits, liqueurs and other spirituous beverages	500 hl	50% of MFN

ANNEX D TO PROTOCOL 38

CN Code	Description	Quantity in tonnes	Rate of duty (%)
0403, excluding 0403 10 11, 0403 10 13, 0403 10 31, 0403 10 33	Buttermilk, curdled milk and cream, yogurt, kephir	150	50% of MFN
0405 20	- Dairy spreads	100	50% of MFN
ex 1107 1107 10 99	Malt Malt, whether or not roasted: --- Not roasted malt from barley	500	50% of MFN
1601 00	Sausages and similar products of meat, meat offal or blood; food preparations based on these products	100	50% of MFN
1901 10 00	- Preparations for infant use, put up for retail sale	200	0%
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading No 1905	100	20%
1901 90	- Other malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	100	50% of MFN
2005 90	- Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006	100	50% of MFN
2007 99	-- Jams, fruit jellies, marmalades, fruit or nut puree, and fruit and nut pastes, obtained by cooking, other	150	50% of MFN
2009 50 2009 80 2009 90	- Tomato juice - Juice of any other single fruit or vegetable - Mixtures of juices	100	50% of MFN
ex 2103 2103 90 90	Sauces and preparations therefor -- Other - "Vegeta" - product containing salt, dehydrated carrots, parsnip, onion, celery and parsley leaves, flavour enhancers, sugar, spices, corn starch and colour (riboflavin)	250	5%
2105 00	Ice cream and other edible ice, whether of not containing cocoa	50	20%
2106 90 98	--- Other food preparations not elsewhere specified or included	100	50% of MFN
2203 00	Beer made from malt	5000 hl	50% of MFN
2204	Wine of fresh grapes	2000 hl	50% of MFN
2205	Vermouth and other wine of fresh grapes	1000 hl	50% of MFN

CN Code	Description	Quantity in tonnes	Rate of duty (%)
2208 excluding 2208 90 91 2208 90 99	Spirits, liqueurs and other spirituous beverages	500 hl	50% of MFN

PROTOCOL 39
(referred to in paragraph 1 of Article 12)

**EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN
THE CZECH REPUBLIC AND THE SLOVAK REPUBLIC
ON THE ONE SIDE
AND
THE REPUBLIC OF CROATIA ON THE OTHER SIDE**

1. Customs duties on imports applicable in the Republic of Croatia to products originating in the Czech Republic and the Slovak Republic and customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Croatia listed in Annex A to this Protocol shall be abolished on the date of application of this Agreement.
2. Customs duties on imports applicable in the Republic of Croatia to products originating in the Czech Republic and the Slovak Republic listed in Annex B to this Protocol shall be equal to those set out in this Annex as from the date of application of this Agreement, with the exception of the items marked by asterisk.

In the case of the items marked by asterisk customs duties shall be progressively reduced to the level set out in Annex B in accordance with the timetable specified in Annex B1.

3. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Croatia listed in Annex B to this Protocol shall be equal to those set out in this Annex as from the date of application of this Agreement.
4. Customs duties on imports applicable in the Czech Republic and the Slovak Republic to products originating in the Republic of Croatia listed in Annex C to this Protocol shall be equal to those set out in this Annex from the date of application of this Agreement, within the quotas specified in this Annex.
5. Customs duties on imports applicable in the Republic of Croatia to products originating in the Czech Republic and the Slovak Republic listed in Annex D to this Protocol shall be equal to those set out in this Annex from the date of application of this Agreement, within the quotas specified in this Annex.
6. The Parties agreed to apply MFN duty rate for items included in Annexes B, C and D when this is lower than the duty rate specified in the respective Annexes.
7. Customs duties agreed under this Protocol include ad valorem duties.

**ANNEX A TO PROTOCOL 39
(CN Code)**

0101	0712 90 30	ex 1205 90 00	1605
0102 10	0712 90 50	1206 00 10	1702 20
0103 10	0712 90 90	1207 10	1801
0104	0713	1207 20	1802
0106	0714	1207 30	1803
0204	0801	1207 40	1804
0205	0802	1207 50	1805
0206	0803	1207 60	1902 40
0208	0804	1207 99	1903
0301 10	0805	1208	1905 31
0301 91	0806 20	1209	1905 32
0301 92	0807 20	1211	1905 40
0301 99	0808 20	1212 10	1905 90
0302	0810 40	1212 20	2003 20
0303	0810 50	1212 30	2005 70
0304	0810 60	1212 99	2008 11
0305	0810 90	1213	2008 19
0306	0812	1214	2008 20
0307	0813	1301	2008 30
0501	0814	1302	2009 11
0502	0901	1401	2009 12
0503	0902	1402	2009 19
0504	0903	1403	2009 21
0505	0904	1404	2009 29
0506	0905	1501	2009 31
0507	0906	1502	2009 39
0508	0907	1503	2009 41
0509	0908	1504	2009 49
0510	0909 10	1505	2101 11
0511	0909 20	1506	2101 12
0601	0909 50	1507	2101 20
0602	0910	1508	2103 10
0604	1001 10	1509	2201
0701 10	1005 10	1510	2301
0709 10	1006	1511	2302
0709 30	1007	1512 21	2303
0709 40	1008	1512 29	2304
0709 52	1102 30	1513	2305
0711	1103 19 50	1515	2306
0712 31	1106	1518	2307
0712 32	1201	1520	2308
0712 33	1202	1521	2309
0712 39	1203	1522	
0712 90 11	1204	1603	
0712 90 19	1205 10 10	1604	

ANNEX B TO PROTOCOL 39

CN Code	Maximum level of applicable customs duties (%)
0102 90	15
0103 91	10
0103 92	15
0105 11	9
0105 12	9
0105 19	9
0105 92	10
0105 93	10
0105 99	10
0201*	25
0202	25
0203	25
0207 12	28
0207 14 10	28
0207 14 20	28
0207 14 30	28
0207 14 40	28
0207 14 50	28
0207 14 60	28
0207 14 70	28
0207 14 91	10
0207 14 99	28
0207 27 91	10
0207 36 81	10
0207 36 85	10
0207 36 89	10
0209	20
0210 11	20
0210 12	20
0210 19	20
0210 20	20
0210 91	20
0210 92	20
0210 93	20
0210 99	20
0301 93	5
0402 10	37
0402 21	37
0402 91	37
0402 99	37

CN Code	Maximum level of applicable customs duties (%)
0404 10	14
0404 90	14
0704 20	10
0704 90	10
0705 19	10
0705 21	10
0705 29	10
0706 10	10
0708 20	10
0708 90	10
0709 20	5
0709 70	10
0710 22	7
0710 29	7
0710 30	7
0710 40	7
0710 90	7
0807 11	9
0807 19	9
0809 10	8
0809 30	9
0810 30	9
0811 10	9
0909 30	4
0909 40	4
1001 90	15
1002	15
1003	18
1004	15
1101*	15
1102 10	15
1102 20	15
1102 90	15
1103 13	15
1103 19 10	15
1103 19 30	15
1103 19 40	15
1103 19 90	15
1103 20	15
1104 12	15

CN Code	Maximum level of applicable customs duties (%)
1104 19	15
1104 22	15
1104 23	15
1104 29	15
1104 30	15
1105 10	15
1108 14	14
1108 19	14
1108 20	14
1109	14
1210	5
1517 10	20
1517 90	20
1602 10	15
1602 20	15
1602 31	15
1602 32	15
1602 39	15
1602 42	15
1602 49	15
1602 50	18
1702 11	20
1702 19	20
1702 60	30
1703	14
1704	12
1806 10	12
1806 20	10
1902 11	20
1902 19	20
1904 20 10	6
1904 30	7
1904 90	7
1905 10	7
1905 20	7
2001 10	15
2001 90 93	15
2002 10	11
2002 90	11
2005 10	15
2005 20	20
2005 40	15
2005 51	7

CN Code	Maximum level of applicable customs duties (%)
2005 59	7
2005 60	5
2005 80	15
2005 90 75	17
2008 40	4
2008 50	6
2008 60	6
2008 70	6
2008 80	6
2008 91	7
2008 92	6
2008 99	4
2009 61	4
2009 69	4
2009 71	12
2009 79	12
2101 30	14
2102 30	7
2104 10	4
2104 20	4
2106 10	7
2202 10	19
2202 90	10

ANNEX B1 TO PROTOCOL 39

CN Code	Maximum level of the applicable customs duties (%)	
	from the date of application	from January 1, 2004
0201	30	25
1101	20	15

ANNEX C TO PROTOCOL 39

List of products referred to in Article 4 of the Protocol 39

(Export of the Republic of Croatia to the Czech Republic and the Slovak Republic)

CN Code	Czech Republic		Slovak Republic	
	Quantity (tons)	Preferential duty within quota (%)	Quantity (tons)	Preferential duty within quota (%)
0406 90	250	0	200	0
0409	150	5	150	5
0705 11 00*	50	5	50	5
0808 10 10	400	10	300	10
1601 00	150	0	150	0
1602 32	300	0	150	0
1704	200	0	100	0
1806 31	100	0	100	0
1806 32	50	0	50	0
1806 90	100	0	100	0
1901	400	0	350	0
1902 30	150	10	100	10
2005 90	200	0	200	0
2103 90 90	2 200	0	1 500	0
2105	350	0	350	0
2106 90 98	500	0	400	0
2203	7 500 hl	0	5 000 hl	0
2204	6 000 hl	10	4 000 hl	10
2205	4 500 hl	10	2 000 hl	5
2206	2 500 hl	9	2 000 hl	5
2208 20	500 hl	10	500 hl	10
2208 70	500 hl	25	500 hl	25
2208 90	500 hl	25	1 000 hl	25
2209	150	0	100	0
2401 20	200	0	200	0

* applied from April 1 till November 30

ANNEX D TO PROTOCOL 39

List of products referred to in Article 5 of the Protocol 39

(Export of the Czech Republic and the Slovak Republic to the Republic of Croatia)

CN Code	Czech Republic		Slovak Republic	
	Quantity (tons)	Preferential duty within quota (%)	Quantity (tons)	Preferential duty within quota (%)
0402 29	250	24	200	24
0405	200	10	200	10
0406	100	20	200	20
0809 20, 40	100	0	-	-
1108 12	20	0	500	0
1108 13	200	0	50	0
1512	400	10	300	10
1514	900	5	500	5
1517	250	15	300	15
1601	150	15	200	15
1602 41	100	15	50	15
1702 30, 60	-	-	900	0
1704	200	0	100	0
1806 31	50	10	50	10
1806 90	100	0	100	0
2004 10	300	10	100	10
2005 90	150	10	100	10
2007	150	10	100	10
2009 80	150	15	50	15
2102 20	200	5	-	-
2103 20	300	5	200	5
2105	200	0	350	0
2203	10 000 hl	0	2 500 hl	0
2204	3 500 hl	10	2 000 hl	10
2208 40, 50, 60	-	-	1 000 hl	20
2208 70	1 500 hl	20	-	-

P R O T O C O L 40
(referred to in paragraph 1 of Article 12)

**EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN
THE REPUBLIC OF HUNGARY ON THE ONE SIDE
AND
THE REPUBLIC OF CROATIA ON THE OTHER SIDE**

1. Customs duties on imports applicable in the Republic of Hungary to products originating in the Republic of Croatia and customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Hungary listed in Annex A to this Protocol shall be abolished on the date of application of this Agreement.
2. Customs duties on imports applicable in the Republic of Hungary to products originating in the Republic of Croatia listed in Annex B to this Protocol shall be reduced to the level set out in this Annex as from the date of the application of this Agreement.
3. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Hungary listed in Annex B to this Protocol shall be reduced to the level set out in this Annex as from the date of the application of this Agreement, with the exception of the items marked by asterisk.

In the case of the items marked by asterisk customs duties shall be progressively reduced to the level set out in Annex B in accordance with the timetable specified in Annex B1.

4. Customs duties on imports applicable in the Republic of Hungary to products originating in the Republic of Croatia listed in Annex C to this Protocol shall be reduced within the quotas specified in this Annex, to the level set out in this Annex from the date of application of this Agreement.
5. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Hungary listed in Annex D to this Protocol shall be reduced within the quotas specified in this Annex, to the level set out in this Annex from the date of application of this Agreement.
6. Customs duties agreed under this Protocol include ad valorem and specific customs duties.

**ANNEX A TO PROTOCOL 40
(CN Code)**

0101	0712 90 30	ex 1205 90 00*	1605
0102 10	0712 90 50	1206 00 10	1702 20
0103 10	0712 90 90	1207 10	1801
0104	0713	1207 20	1802
0106	0714	1207 30	1803
0204	0801	1207 40	1804
0205	0802	1207 50	1805
0206	0803	1207 60	1902 40
0208	0804	1207 99	1903
0301 10	0805	1208	1905 31
0301 91	0806 20	1209	1905 32
0301 92	0807 20	1211	1905 40
0301 99	0808 20	1212 10	1905 90
0302	0810 40	1212 20	2003 20
0303	0810 50	1212 30	2005 70
0304	0810 60	1212 99	2008 11
0305	0810 90	1213	2008 19
0306	0812	1214	2008 20
0307	0813	1301	2008 30
0501	0814	1302	2009 11
0502	0901	1401	2009 12
0503	0902	1402	2009 19
0504	0903	1403	2009 21
0505	0904	1404	2009 29
0506	0905	1501	2009 31
0507	0906	1502	2009 39
0508	0907	1503	2009 41
0509	0908	1504	2009 49
0510	0909 10	1505	2101 11
0511	0909 20	1506	2101 12
0601	0909 50	1507	2101 20
0602	0910	1508	2103 10
0604	1001 10	1509	2201
0701 10	1005 10	1510	2301
0709 10	1006	1511	2302
0709 30	1007	1512 21	2303
0709 40	1008	1512 29	2304
0709 52	1102 30	1513	2305
0711	1103 19 50	1515	2306
0712 31	1106	1518	2307
0712 32	1201	1520	2308
0712 33	1202	1521	2309
0712 39	1203	1522	*other for sowing
0712 90 11	1204	1603	
0712 90 19	1205 10 10	1604	

ANNEX B TO PROTOCOL 40

CN Code	Maximum level of applicable customs duties (%)
0102 90	15
0103 91	10
0103 92	15
0105 11	9
0105 12	9
0105 19	9
0105 92	10
0105 93	10
0105 99	10
0201*	25
0202	25
0203	25
0207 12	28
0207 14 10	28
0207 14 20	28
0207 14 30	28
0207 14 40	28
0207 14 50	28
0207 14 60	28
0207 14 70	28
0207 14 91	10
0207 14 99	28
0207 27 91	10
0207 36 81	10
0207 36 85	10
0207 36 89	10
0209	20
0210 11	20
0210 12	20
0210 19	20
0210 20	20
0210 91	20
0210 92	20
0210 93	20
0210 99	20
0301 93	5
0402 10	37
0402 21	37
0402 91	37
0402 99	37
0404 10	14

CN Code	Maximum level of applicable customs duties (%)
0404 90	14
0704 20	10
0704 90	10
0705 19	10
0705 21	10
0705 29	10
0706 10	10
0708 20	10
0708 90	10
0709 20	5
0709 70	10
0710 22	7
0710 29	7
0710 30	7
0710 40	7
0710 90	7
0807 11	9
0807 19	9
0809 10	8
0809 30	9
0810 30	9
0811 10	9
0909 30	4
0909 40	4
1001 90	15
1002	15
1003	18
1004	15
1101*	15
1102 10	15
1102 20	15
1102 90	15
1103 13	15
1103 19 10	15
1103 19 30	15
1103 19 40	15
1103 19 90	15
1103 20	15
1104 12	15
1104 19	15
1104 22	15

CN Code	Maximum level of applicable customs duties (%)
1104 23	15
1104 29	15
1104 30	15
1105 10	15
1108 14	14
1108 19	14
1108 20	14
1109	14
1210	5
1517 10	20
1517 90	20
1602 10	15
1602 20	15
1602 31	15
1602 32	15
1602 39	15
1602 42	15
1602 49	15
1602 50	18
1702 11	20
1702 19	20
1702 60	30
1703	14
1704	12
1806 10	12
1806 20	10
1902 11	20
1902 19	20
1904 20 10	6
1904 30	7
1904 90	7
1905 10	7
1905 20	7
2001 10	15
2001 90 93	15
2002 10	11
2002 90	11
2005 10	15
2005 20	20
2005 40	15
2005 51	7
2005 59	7
2005 60	5

CN Code	Maximum level of applicable customs duties (%)
2005 80	15
2005 90 75	17
2008 40	4
2008 50	6
2008 60	6
2008 70	6
2008 80	6
2008 91	7
2008 92	6
2008 99	4
2009 61	4
2009 69	4
2009 71	12
2009 79	12
2101 30	14
2102 30	7
2104 10	4
2104 20	4
2106 10	7
2202 10	19
2202 90	10

ANNEX B1 TO PROTOCOL 40

CN Code	Maximum level of the applicable customs duties (%)	
	from the date of application	from January 1, 2004
0201	30	25
1101	20	15

ANNEX C TO PROTOCOL 40

(Export of Croatia to Hungary)

CN Code	Quantity (tons)	Preferential duty rate within quota (%)
0403	1100	10
0406	290	20
0705 11	360	10
0808 10	4320	10
1005 90	8640	8
1601	140	10
1602 41	290	15
1806 31, 32, 90	650	10
1901 90	1100	10
2009 80, 90	810	18
2102 10	650	7
2103 90	1300	6,5
2105	460	0
2106 90 98	940	5
2203	6050	10
2205	580	40
2207	260	35
2208	290	34
2209	290	20
2401 20 10, 20	290	17

The quantities set out in this Annex will be increased by 20% in 2004.

ANNEX D TO PROTOCOL 40
(Export of Hungary to Croatia)

CN Code	Quantity (tons)	Preferential duty rate within quota (%)
0401	10510	4,2 Euro/100 kg
0702	140	15
0703 10	290	15
0703 20	290	5
0707	290	10
0709 51, 59	430	10
0709 60 10	1080	12
0710	1490	5
1005 90	36000	9
1103 11	1010	15
1107	2880	10
1206	2160	6
1601	220	10
1702 30	1870	10
1702 40	1010	5
1806 31, 32, 90	430	10
1901 90	580	10
2102	430	7
2105	580	0
2106 90	220	5
2203	5760	10
2401 10, 20	290	11,5

The quantities set out in this Annex will be increased by 20% in 2004.

PROTOCOL 41
(referred to in paragraph 1 of Article 12)

**EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN
THE REPUBLIC OF POLAND ON THE ONE SIDE
AND
THE REPUBLIC OF CROATIA ON THE OTHER SIDE**

1. The products originating in the Republic of Croatia listed in Annex A to this Protocol shall be imported into the Republic of Poland according to the conditions stated in that Annex as from the date of application of this Agreement.
2. The products originating in the Republic of Poland listed in Annex B to this Protocol shall be imported into the Republic of Croatia according to the conditions stated in that Annex as from the date of application of this Agreement.
3. The customs duties on imports of fish and fishery products covered by Chapter 3 and headings 1604 and 1605 of the Combined Nomenclature (excluding live carp) originating in the Republic of Croatia shall be abolished by the Republic of Poland as from the date of application of this Agreement.
4. The customs duties on imports of fish and fishery products covered by Chapter 3 and headings 1604 and 1605 of the Combined Nomenclature (excluding live carp) originating in the Republic of Poland shall be abolished by the Republic of Croatia as from the date of application of this Agreement.

ANNEX A TO PROTOCOL 41

Imports into Poland of the following products originating in Croatia will be subject of concessions below mentioned:

CN Code	Description of goods	Quotas (t)	Customs duty rate (%)
0805 20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried	unlimited	0
0810 50 00 0	Kiwifruit, fresh	unlimited	0
1602	Other prepared or preserved meat, meat offal or blood	300	9
1806	Chocolate and other food preparations containing cocoa	300	10
1901 10 00 0	Preparations for infant use, put up for retail sale	unlimited	0
ex 2106 90 92 0	<i>Cedevita</i> Light – Vitamin food preparation in solid form, being food supplements, with a basis of fruit flavours, not containing sucrose, but containing artificial sweetening matters: sorbitol and aspartame	190	10
ex 2106 90 98 0	<i>Cedevita</i> – Vitamin food preparation in solid form, being food supplements, with a basis of fruit flavours, containing not less than 5% sucrose		
2203 00	Beer made from malt	300	7
2204	Wine of fresh grapes including fortified wines; grape must other than that of heading No 2009	1000	10
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	880	15

ANNEX B TO PROTOCOL 41

Imports into Croatia of the following products originating in Poland will be subject of concessions below mentioned:

Croatian tariff code	Description of goods	Quotas (t)	Customs duty rate (%)
0709 5100 0709 59	Mushrooms, fresh or chilled	350	0
0710 8061 0710 8069	Mushrooms (uncooked or cooked by steaming or boiling in water), frozen		
0711 5100 0711 5900	Mushrooms provisionally preserved (for example by sulphur dioxide gas in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		
0712 3100 0712 3200 0712 3300 0712 3900	Mushrooms and truffles, dried, whole, cut, sliced, broken or in powder, but not further prepared		
2001 9050	Mushrooms prepared or preserved by vinegar or acetic acid		
2003 10 2003 9000	Mushrooms prepared or preserved otherwise than by vinegar or acetic acid		
0811 10	Strawberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		
0811 2031 ex. 0811 2011 ex. 0811 2019	Raspberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		
0811 2039 ex. 0811 2011 ex. 0811 2019	Blackcurrants, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		
0811 2051 ex. 0811 2011 ex. 0811 2019	Redcurrants, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		
0811 2059 ex. 0811 2011 ex. 0811 2019	Blackberries and mulberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		
	Sour cherries (<i>Prunus cerasus</i>), uncooked		

0811 9075 ex. 0811 901910 ex. 0811 903910	or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	unlimited	0
0811 9080 ex. 0811 9019 ex. 0811 9039	Cherries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		
1210	Hop cones, fresh or dried whether or not ground, powdered or in the form of pellets; lupulin	330	0
1302 1300	Saps and extracts of hoops	unlimited	0
1602	Other prepared or preserved meat, meat offal or blood	300	9
1806	Chocolate and other food preparations containing cocoa	300	10
2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	300	5
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	300	0
2203 00	Beer made from malt	300	7

P R O T O C O L 42
(referred to in paragraph 1 of Article 12)

**EXCHANGE OF AGRICULTURAL CONCESSIONS
BETWEEN ROMANIA ON THE ONE SIDE
AND
THE REPUBLIC OF CROATIA ON THE OTHER SIDE**

1. The products originating in the Republic of Croatia listed in Annex A to this Protocol shall be imported into Romania according to the conditions stated in that Annex as from the date of application of this Agreement.
2. The products originating in Romania listed in Annex B to this Protocol shall be imported into the Republic of Croatia according to the conditions stated in that Annex as from the date of application of this Agreement.
3. The reductions set up under Annex A and B to this Protocol shall apply to ad valorem and specific customs duties.

ANNEX A TO PROTOCOL 42

CN Code	Description	Quotas (tons)	Customs duty rate (%)
0202	Meat of bovine animals, frozen	100	25
0406	Cheese and curd	50	75% of MFN
0805 20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	600	0
1602 10 00 1602 20 1602 31 1602 32 1602 39 1602 42 1602 49 1602 50	Other prepared or preserved meat, meat offal or blood	50	15 18
ex 2106 90 98	<i>Cedevita</i> – Vitamin food preparation in solid form, being food supplements, with a basis of fruit flavours, containing not less than 5% sucrose	600	0
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No.2009	1000 hl	70% of MFN

ANNEX B TO PROTOCOL 42

CN Code	Description	Quotas (tons)	Customs duty rate (%)
0104	Live sheep and goats	1200	0
0201 0202	Meat of bovine animals, fresh, chilled or frozen	100	25
0406	Cheese and curd	50	75% of MFN
0802 31 0802 32	Walnuts in shell and shelled	600	0
1602 10 00 1602 20 1602 31 1602 32 1602 39 1602 42 1602 49	Other prepared or preserved meat, meat offal or blood	50	15
1602 50			18
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No.2009	1000 hl	70% of MFN

PROTOCOL 43

(referred to in paragraph 1 of Article 12)

EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN THE REPUBLIC OF SLOVENIA ON THE ONE SIDE AND THE REPUBLIC OF CROATIA ON THE OTHER SIDE

1. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Slovenia and customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia listed in Annex A to this Protocol shall be abolished on the date of application of this Agreement, with the exception of the items marked with an asterisk which will be imported according to the conditions laid down in Annex A1.
2. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Slovenia and customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia listed in Annex B to this Protocol shall be reduced to the level set out in this Annex as from the date of application of this Agreement, with the exception of the items marked with an asterisk.

In the case of items marked with an asterisk custom duties on imports applicable in the Republic of Croatia to products originating in the Republic of Slovenia and custom duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia shall be reduced to the level set out in Annex B in accordance with the timetable specified in Annex B1.
3. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Slovenia listed in Annex C to this Protocol shall be reduced or abolished within the limits of quotas specified in this Annex to the level set out in this Annex as from the date of application of this Agreement.
4. Customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia listed in Annex D to this Protocol shall be reduced or abolished within the limits of quotas specified in this Annex to the level set out in this Annex as from the date of application of this Agreement.
5. The Parties shall apply MFN duty rate for items included in Annexes B, B1, C and D when this is lower than the duty rate specified in the respective Annexes.
6. Customs duties include ad valorem and specific customs duties.

**ANNEX A TO PROTOCOL 43
(CN Code)**

0101	0712 39	1106	1510	2101 12
0102 10	0712 90 11	1107	1511	2101 20
0103 10	0712 90 19	1201	1512 21	2103 10
0104	0712 90 30	1202	1512 29	2201 *
0106	0712 90 50	1203	1513	2301
0204	0712 90 90	1204	1515	2302
0205	0713	1205 10 10	1518	2303
0206	0714	ex1205 90 00 ¹	1520	2304
0208	0801	1206 00 10	1521	2305
0301 10	0802	1207 10	1522	2306
0301 91	0803	1207 20	1603	2307
0301 92	0804	1207 30	1604 *	2308
0301 99	0805	1207 40	1605	2309
0302	0806 20	1207 50	1702 20	1)other for sowing
0303	0807 20	1207 60	1704	
0304	0808 20	1207 99	1801	
0305	0810 40	1208	1802	
0306	0810 50	1209	1803	
0307	0810 60	1210	1804	
0501	0810 90	1211	1805	
0502	0812	1212 10	1902 40	
0503	0813	1212 20	1903	
0504	0814	1212 30	1905 31	
0505	0901	1212 99	1905 32	
0506	0902	1213	1905 40	
0507	0903	1214	1905 90	
0508	0904	1301	2003 20	
0509	0905	1302	2005 70	
0510	0906	1401	2008 11	
0511	0907	1402	2008 19	
0601	0908	1403	2008 20	
0602	0909 10	1404	2008 30	
0604	0909 20	1501	2009 11	
0701 10	0909 50	1502	2009 12	
0709 10	0910	1503	2009 19	
0709 30	1001 10	1504	2009 21	
0709 40	1005 10	1505	2009 29	
0709 52	1006	1506	2009 31	
0711	1007	1507	2009 39	
0712 31	1008	1508	2009 41	
0712 32	1102 30	1509 *	2009 49	
0712 33	1103 19 50		2101 11	

**ANNEX A1 TO PROTOCOL 43
(CN Code)**

CN Code	Quota (tons)	Duty rate within quota (%)	Duty rate for exceeding quantities			
			from January 1, 2003	from January 1, 2004	from January 1, 2005	from January 1, 2006
1509	500	0	75% from MFN	50% from MFN	25% from MFN	0%
1604	650	0	75% from MFN	50% from MFN	25% from MFN	0%
2201	12 000	0	75% from MFN	50% from MFN	25% from MFN	0%

**ANNEX B TO PROTOCOL 43
(CN Code)**

CN Code	Duty rate (%)
0102 90	15
0103 91	10
0103 92	15
0105 12	9
0105 19	9
0105 92	10
0105 93	10
0105 99	10
0201 *	25
0202 *	25
0207 12	28
0207 14 10	28
0207 14 20	28
0207 14 30	28
0207 14 40	28
0207 14 50	28
0207 14 60	28
0207 14 70	28
0207 14 91	10
0207 14 99	28
0207 27 91	10
0207 36 81	10
0207 36 85	10
0207 36 89	10
0210 11*	20
0210 12*	20
0210 19*	20
0210 20*	20
0210 90*	20
0301 93	5
0402 10	37
0402 21	37
0402 91	37
0402 99	37
0404 10	14
0404 90	14
0704 20	10
0704 90	10
0705 19	10

CN Code	Duty rate (%)
0705 21	10
0705 29	10
0706 10	10
0708 20	10
0708 90	10
0709 20	5
0709 70	10
0710 22	7
0710 29	7
0710 30	7
0710 40	7
0710 90	7
0809 10	8
0809 30	9
0810 30	9
0811 10	9
0909 30	4
0909 40	4
1001 90	15
1003	18
1004	15
1101*	15
1102 20	15
1102 90	15
1103 13	15
1103 19 10	15
1103 19 30	15
1103 19 90	15
1103 20	15
1104 19	15
1104 23	15
1104 29	15
1602 10	15
1602 20	15
1602 31	15
1602 32	15
1602 39	15
1602 42	15
1602 49	15

CN Code	Duty rate (%)
1602 50	18
1702 11	20
1702 19	20
1703	14
1806 10	12
1806 20	10
1904 20 10	6
1904 30	7
1904 90	7
1905 10	7
1905 20	7
2001 10	15
2001 90 93	15
2002 90	11
2005 10	15
2005 20	20
2005 40	15
2005 51	7
2005 59	7
2005 60	5
2005 90 75	17
2008 40	4
2008 50	6
2008 60	6
2008 70	6
2008 80	6
2008 91	7
2008 92	6
2008 99	4
2009 61	4
2009 69	4
2009 71*	12
2009 79*	12
2102 30	7
2104 10	4
2104 20	4
2106 10	7
2202 10	19

**ANNEX B1 TO PROTOCOL 43
(CN Code)**

CN Code	Maximum level of the applicable customs duties (%)			
	from January 1, 2003	from January 1, 2004	from January 1, 2005	from January 1, 2006
0201	35	30	25	
0202	35	30	25	
0210 11 0210 12 0210 19 0210 20 0210 90	35	30	25	20
1101	35	30	25	15
2009 71 2009 79	35	30	20	12

ANNEX C TO PROTOCOL 43
(CN Code)

CN Code	Duty rate (%)	Quota (tons)
0201	0	500
0203	10	100
0207	0	300
0209	0	20
0210	0	450
0401 10 90 0401 20 19 0401 20 99 0401 30 19 0401 30 39 0401 30 99	0	12 500
0401 20 11	0	1 000
0402	0	250
0403	0	900
0405	0	150
0406	0	1 150
out of which: 0406 90		850
0409 00	0	20
0701 90	0	1 000
0808 10 ¹	0	12 000
0810 10 ²	0	250
1101 00	0	500
1103 11	0	150
1103 13	0	100
1512 19	0	2 000
1514 19 1514 99	0	100
1601 00	10	2 100
1602	10	1 200
out of which: 1602 31 1602 32 1602 39		350
1806	0	900
1901	0	700
1902 11	10	1 400
1902 19 1902 20 1902 30	10	600
1904 10	0	75
2001	0	300
2002 90	0	150
2003 10		

CN Code	Duty rate (%)	Quota (tons)
2003 90	0	20
2005 20	0	30
2005 90	0	200
2007 99	0	300
2008 60	0	50
2009	0	2 500
out of which:		1 400
2009 71		
2009 79		
2009 80		
2009 90		
2102	0	500
2103 30	0	150
2103 90 ³	0	1 000
2104 10	0	250
2105 00	0	500
2106 90	0	1 000
2202 10	0	4 500
2202 90	0	1 000
2203	0	6 000
2204 10	0	100
2204 21	0	800
2204 29	0	800
2208 70	0	200
2208 90	0	400

- ¹ Quota 12 000 tons shall be allocated in accordance with the following timetable:
1 January – 31 January 1 500 tons,
1 February – 28 February 1 500 tons,
1 March – 31 March 2 000 tons,
1 April – 31 August 7 000 tons.
Within the period 1 January – 28 February the preferential duty rate shall not be applied for the species Idared.
- ² The preferential duty rate shall not be applied for products imported into the Republic of Croatia within the period 15 May – 30 June.
- ³ Out of which 300 tons shall be mayonnaise and 700 tons other products.

ANNEX D TO PROTOCOL 43
(CN Code)

CN Code	Duty rate (%)	Quota (tons)
0201	0	100
0203	10	100
0207	0	225
0210	0	100
0401 20 11	0	500
0401 20 91	0	500
0402	0	50
0403	0	1 000
0405	0	150
0406 20	0	50
0406 30	0	350
0406 40	0	100
0406 90	0	300
0701 90	0	1 000
0702	0	300
0705	0	500
0707	0	350
0709 51	0	15
0709 59		
0709 60	0	200
0808 10	0	1 000
0810 10 ¹	0	250
1001 90	0	6 500
1005 90	0	28 000
1101 00	0	500
1103 11	0	150
1103 13	0	100
1517 10	0	1 800
1601 00	10	50
1602	10	1 400
1806	0	950
1901	0	1 900
out of which:		
1901 10 00		1 050
1902 11	10	150
1902 19		
1902 20		
1902 30		
1904 10	0	75
2001	0	300
2002 90	0	150
2003 10		
2003 90	0	20
2005 20	0	30

CN Code	Duty rate (%)	Quota (tons)
2005 90	0	200
2007 99	0	300
2008 60	0	50
2009 71	0	1 100
2009 79		
2009 80		
2009 90		
2101 30	0	450
2102	0	1 000
2103 30	0	150
2103 90 ²	0	1 400
2104 10	0	250
2105 00	0	500
2106 90	0	1 250
2202 10	0	4 500
2202 90	0	2 000
2203	0	6 000
2204 21	0	220
2207 10	0	1 000
2208 20	0	450
2208 50	0	50
2208 60	0	300
2208 70	0	250
2208 90	0	400
2402 20	10	250

¹ Preferential duty rate shall not be applicable for products imported into the Republic of Slovenia within the period 15 May – 30 June.

² Out of which 200 tons of mayonnaise and 1200 tons other, which shall primarily be allocated to the product “Vegeta”.

PROTOCOL 42
(referred to in paragraph 1 of Article 12)

**EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN
ROMANIA ON THE ONE SIDE
AND
THE REPUBLIC OF CROATIA ON THE OTHER SIDE**

1. The products originating in the Republic of Croatia listed in Annex A to this Protocol shall be imported into Romania according to the conditions stated in that Annex as from the date of application of this Agreement.

2. The products originating in Romania listed in Annex B to this Protocol shall be imported into the Republic of Croatia according to the conditions stated in that Annex as from the date of application of this Agreement.

3. The reductions set up under Annex A and B to this Protocol shall apply to ad valorem and specific customs duties.

ANNEX A TO PROTOCOL 42

CN Code	Description	Quotas (tons)	Customs duty rate (%)
0202	Meat of bovine animals, frozen	100	25
0406	Cheese and curd	50	75% of MFN
0805 20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	600	0
1602 10 00 1602 20 1602 31 1602 32 1602 39 1602 42 1602 49 1602 50	Other prepared or preserved meat, meat offal or blood	50	15 18
ex 2106 90 98	<i>Cedevita</i> – Vitamin food preparation in solid form, being food supplements, with a basis of fruit flavours, containing not less than 5% sucrose	600	0
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No.2009	1000 hl	70% of MFN

ANNEX B TO PROTOCOL 42

CN Code	Description	Quotas (tons)	Customs duty rate (%)
0104	Live sheep and goats	1200	0
0201 0202	Meat of bovine animals, fresh, chilled or frozen	100	25
0406	Cheese and curd	50	75% of MFN
0802 31 0802 32	Walnuts in shell and shelled	600	0
1602 10 00 1602 20 1602 31 1602 32 1602 39 1602 42 1602 49 1602 50	Other prepared or preserved meat, meat offal or blood	50	15 18
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No.2009	1000 hl	70% of MFN