

# **Generalized System of Preferences**

## **HANDBOOK ON THE SCHEME OF THE EUROPEAN COMMUNITY**



**UNITED NATIONS**

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(INT/97/A06)

UNCTAD Technical Cooperation Project on Market Access,  
Trade Laws and Preferences

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## Preface

This handbook is published under the auspices of the UNCTAD Technical Cooperation Project on Market Access, Trade Laws and Preferences (INT/97/A06). It is a part of a series of publications aimed at assisting exporters, producers and government officials to utilize the trade opportunities available under the various GSP schemes. The publication of this handbook has been made possible thanks to a contribution from the European Commission. The series comprises the following publications:

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Handbook on the Scheme of the United States of America (TAP/163 - forthcoming)  
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## Introduction

The first European Community Generalized System of Preferences (EC GSP) scheme spanned an initial phase of ten years (1971-1981) and was subsequently renewed for a second decade (1981-1991). During this period, the EC-GSP was reviewed each civil year. The regulations for the EC GSP scheme were promulgated annually, usually in December, and applied for the next calendar year. The yearly reviews involved changes in product coverage, quotas, ceilings and their administration, beneficiaries and depth of tariff cuts for agricultural products. In 1991, at the end of the second decade, the scheme was due for major revision. However, pending the outcome of the Uruguay Round, the 1991 scheme was extended with various amendments until 1994, when the Community made another 10-year offer. On 1 January 1995 the EC adopted the first EC scheme of generalized preferences for the 1995-2004 period. The basic legislative acts were Council Regulation 3281/94,<sup>1</sup> concerning industrial products, which has been extended until 30 June 1999, and Council Regulation 1256/96,<sup>2</sup> concerning agricultural products. For the period from 1 July 1999 to 31 December 2001, the EC has revised its GSP scheme on the basis of Council Regulation 2820/98 (see annex 1 to this handbook). However, the basic structure of the offer for the 1995-2004 decade has not been substantially modified.

In fact, the 1995 revision altered the whole structure of the scheme, which, since then, has revolved around three key features, namely, tariff modulation, country-sector graduation and special incentive arrangements.

In a radical departure from schemes adopted before 1994, the revision did away with the quantitative limitation of GSP imports. This has been replaced by "tariff modulation", under which the individual "fixed duty-free amounts" and ceilings (concerning sensitive industrial products) and "fixed reduced duty"<sup>3</sup> amounts (concerning agricultural products) have been replaced by reduced rates of duty classified according to four categories of product sensitivity.

The second main change was the introduction of an open policy of graduation, containing criteria for country-sector graduation. Regulation 3281/94 also contained a country graduation mechanism, which entered into force on 1 January 1998, and which continues to apply under the new scheme.

The third main change provided for special incentive arrangements to become operational on 1 January 1998. These special incentives are now applied on the basis of an additional margin of preference granted to beneficiary countries that comply with certain requirements related to labour standards and environmental norms.

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1 Council Regulation No. 3281/94 of 19 December 1994 applying a four-year scheme of generalized tariff preferences (1995-1998) in respect of certain industrial products originating in developing countries, Official Journal of the European Communities (OJ) L 348, 31.12.1994, p. 1.

2 Council Regulation No. 1256/96 of 20 June 1996 applying multi annual schemes of generalized tariff preferences from 1 July 1996 to 30 June 1999 in respect of certain agricultural products originating in developing countries, OJ L 160, 29.6.1996, p. 1.

3 For the definition of fixed duty-free amounts and individual duty-free tariff ceilings, see UNCTAD/ITD/GSP/9 (July 1994).

As a result of recent amendments, the new EC GSP rules of origin are laid down in a new and more comprehensive Single List, which contains the applicable requirement for origin determination (see Regulation 46/99, annex III to this handbook).

### **Checklist: how to benefit from the EC GSP scheme**

#### **Step 1: Check the product coverage**

- Establish the tariff classification of the product according to the Combined Nomenclature;
- Ascertain that the product is covered by the EC GSP scheme;
- Check the country-sector graduation, since certain sectors of certain countries are excluded from the EC GSP scheme (see annex II, part 1 of Regulation 2820/98).

#### **Step 2: Identify the correct GSP rate**

- Check annex I of Regulation 2820/98 to ascertain the correct product sensitivity category in which the product is listed, observing the precise tariff classification and product description;
- Identify the conventional MFN rate which applies to the product in the EC Customs Code (the Integrated Tariff of the European Communities - TARIC);
- Apply the reduction granted to the product category in which the HS product is listed.

#### **Step 3: Investigate the possibility of obtaining additional preferences**

- There may be special treatment for the least developed countries, the Andean Group and the Central American Common Market;
- There may be special incentive arrangements for countries which respect international standards and meet environmental concerns (note that these incentives are not automatic).

#### **Step 4: Check the origin criteria**

- Ensure that the product complies with the origin criteria set by the EC.

#### **Step 5: Check the consignment conditions**

- Ensure that the modalities governing the transport of goods from the preference-receiving country to the EC market fulfil the provisions laid down in the EC Regulations.

#### **Step 6: Prepare documentary evidence**

- Fill in the certificate of origin Form A or the invoice declaration correctly; they are the official documents on which the EC customs authorities rely to grant GSP benefits to products.

**Part I**  
**EXPLANATORY NOTES TO THE EC GSP SCHEME**

**A. Country coverage**

The granting of the EC generalized tariff preferences for the period from 1 July 1999 to 31 December 2001 is restricted to the countries and territories listed in annex III to Council Regulation 2820/98 (hereinafter "the Regulation"), which is reproduced in annex I to this handbook.

**B. Product coverage**

Unlike its predecessors (Regulations 3281/94 and 1256/96), the Regulation contains rules for both industrial and agricultural products (article 1, paragraph 2).

A great number of agricultural products falling within chapters 1-25 of the Harmonized Commodity Description and Coding System (HS), and almost all processed and semi-processed industrial products, as well as ferro-alloys, falling within HS chapters 25-97, excluding chapter 93, are covered by the EC scheme. The lists of products covered are contained in annex I to the Regulation.

The Regulation also applies to the products listed in its annex VII, on the conditions laid down in article 6 (special support arrangements for the least developed countries, see section D below) and article 7 (special arrangements for countries conducting anti-narcotics programs, see section E below).

*1. Depth of tariff cuts*

For the products covered by the EC GSP scheme, the tariff cuts available are divided into four lists according to the import sensitivity of the products in relation to the EC market. The lists are contained in annex I of the Regulation, where the product coverage is divided into the different categories of sensitivity. The following GSP rates are applied to the four categories of products:

- (a) For very sensitive products, the GSP rate is 85 per cent of the most-favoured-nation (MFN) rate (15 per cent preferential margin) (annex I, part 1);
- (b) For sensitive products, the GSP rate is 70 per cent of the MFN rate (30 per cent preferential margin) (annex I, part 2);
- (c) For semi-sensitive products, the GSP rate is 35 per cent of the MFN rate (65 per cent preferential margin) (annex I, part 3);
- (d) For non-sensitive products, duty-free entry is granted (100 per cent preferential margin) (annex I, part 4).

Table 1 is an excerpt from annex I to the Regulation and concerns the very sensitive products and is intended to give guidance to GSP users on how to read the lists and use the EC GSP scheme.

**Table 1: Very sensitive industrial products**

| CN* Code      | Description of goods                                                                                                                                                          |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3823 70 00    | Industrial fatty                                                                                                                                                              |
| ex Chapter 50 | Silk, excluding products of subheading 5001 00 00 and 5002 00 00 and heading No 5003                                                                                          |
| ex Chapter 51 | Wool, fine or coarse animal hair; yarn and woven fabrics, excluding products of heading Nos 5101, 5102, 5103, subheading 5104 00 00 and heading No 5105                       |
| ex Chapter 52 | Cotton, excluding products of subheading 5201 00, heading No 5201 and subheading 5203 00 00                                                                                   |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn, excluding products of heading Nos 5301, 5302, 5303, 5304, 5305 and 5307 and subheading 5308 10 00 |
| Chapter 54    | Man-made filaments                                                                                                                                                            |
| Chapter 55    | Man-made staple fibres                                                                                                                                                        |
| Chapter 56    | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof                                                                             |
| Chapter 57    | Carpets and other textile floor coverings                                                                                                                                     |
| Chapter 58    | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery                                                                                        |
| Chapter 59    | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use                                                             |
| Chapter 60    | Knitted or crocheted fabrics                                                                                                                                                  |
| Chapter 61    | Articles of apparel and clothing accessories, knitted or crocheted                                                                                                            |
| Chapter 62    | Articles of apparel and clothing accessories, not knitted or crocheted                                                                                                        |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags, excluding products of heading No 6310                                                    |
| ex 7202       | Ferro-alloys, excluding products of subheading 7202 60 00                                                                                                                     |

\* Combined Nomenclature: for explanation, see footnote 4.

As shown in table 1, for example, products classified in chapter 50 of the Combined Nomenclature (CN)<sup>4</sup> are included in the very sensitive list. This means that a tariff reduction of 15 per cent is granted, and thus the GSP rate for those products is 85 per cent of the MFN rate. However, not all products classified in chapter 50 are covered, as the description of the goods in the second column of the table provides for specific products, which are excluded from GSP treatment.

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The Combined Nomenclature (CN) is the custom classification nomenclature of the EC. The first six digits of the CN are identical to the Harmonized System. Further subdivisions are made at 8 digits (Combined Nomenclature subheadings) and at 10 digits (TARIC code).

It can be seen from table 1 that the lists contained in annex I to the Regulation do not include all CN subheadings, but only those to which GSP treatment is granted. Therefore, it is extremely important for GSP users to determine correctly the customs classification for their products according to the CN. Once this has been done, the user should check to see if the CN subheading in which the product is classified is contained in any of the four lists of annex I, and then calculate the applicable tariff reduction according to product sensitivity.

### Calculating the GSP rate

Tables 2 to 5 give examples of how to calculate the GSP rate.

In the case of "other fish meat: of hake of genus *Merluccius*", which is on the list of very sensitive products, the calculation is as follows (note that the rates of preferential duty are rounded down to the first decimal place; if the calculation results in a preferential rate of 0.5 per cent or less in these of *ad valorem* duties, full exemption is applied)<sup>5</sup>:

**Table 2**

| CN code    | Product description                                             | 1998 conventional MFN rate | Tariff reduction | GSP rate |
|------------|-----------------------------------------------------------------|----------------------------|------------------|----------|
| 0304 90 47 | Other fish meat, frozen: of hake of the genus <i>Merluccius</i> | 9 %                        | 15 %             | 7.6 %    |

In the case of frozen fillets of dogfish, which is on the list of sensitive products, the GSP rate is 70 per cent of the MFN duty:

**Table 3**

| CN code    | Product description       | 1998 conventional MFN rate | Tariff reduction | GSP rate |
|------------|---------------------------|----------------------------|------------------|----------|
| 0304 20 61 | Frozen fillets of dogfish | 9 %                        | 30 %             | 6.3 %    |

In the case of plaice, which is on the list of semi-sensitive products, the GSP rate is 35 per cent of the MFN duty:

**Table 4**

| CN code    | Product description | 1998 conventional MFN rate | Tariff reduction | GSP rate |
|------------|---------------------|----------------------------|------------------|----------|
| 0302 22 00 | Plaice              | 9 %                        | 65 %             | 3.1 %    |

In the case of coffee which has not been roasted or decaffeinated, which is on the list of non-sensitive products, duty-free is granted:

<sup>5</sup>

See article 30 of the Regulation. The preferential rate is also considered a full exemption, if the result of calculating the rate of preferential duty is EUR 1 or less per unit, in the case of specific duties.

Table 5

| CN code    | Product description                    | 1998 conventional MFN rate | Tariff reduction | GSP rate |
|------------|----------------------------------------|----------------------------|------------------|----------|
| 0901 11 00 | Coffee, not roasted, not decaffeinated | 1.7 %                      | 100%             | 0%       |

Due to commitments undertaken following the conclusion of the Uruguay Round, conventional rates of duty were to be reduced by equal instalments between July 1995 and July 2000. Accordingly, tariff reductions were to apply to the new reduced conventional rates at the beginning of each calendar year till 2000.<sup>6</sup>

### C. Country-sector graduation

The graduation mechanism established by the previous EC GSP scheme (based on Regulation 3281/94) continues to apply under the new discipline to the countries and sectors (listed in part 1 of annex II to the Regulation) which meet the criteria laid down in part 2 of the same annex (article 3 of the Regulation). Country-sector graduation means that in respect of some industrial and agricultural products, certain countries are excluded from GSP treatment. The application of the country-sector graduation is based on certain criteria elaborated by the EC.<sup>7</sup> These criteria combine an index of export specialization with a development index. The specialization index is based on the ratio of a beneficiary country's share of total EC imports in a given sector to its share of total EC imports in all sectors. The larger the sectoral proportion compared with the general proportion, the greater the specialization. The development index of beneficiary countries is calculated on the basis of a country's per capita income and the level of its exports, as compared with those of the EC. The combination of the two criteria is intended to avoid the crude effect of a simple specialization index, according to which a low-income country may be graduated from a sector in which it is particularly specialized. An excerpt from part 1 of annex II to the Regulation, which contains the list of country-sectors to be graduated, is given in table 6.

Table 6

| CN code                           | Description of goods            | Countries concerned                                            |
|-----------------------------------|---------------------------------|----------------------------------------------------------------|
| Chapters 25-27                    | Mineral products                | Saudi Arabia<br>Russian Federation<br>Libyan Arab Jamahiriya * |
| Chapters 28-30 and Chapters 32-38 | Chemicals excluding fertilizers | China *                                                        |

\* Application of article 4, paragraph 1

The excerpt shows that mineral products falling under chapters 25-27 and originating in Saudi Arabia, the Russian Federation and the Libyan Arab Jamahiriya are excluded from GSP

<sup>6</sup> See *Uruguay Round of Multilateral Negotiation - Legal Instruments Embodying the Results of the Uruguay Round of Multilateral Negotiation, done at Marrakesh on 15 April 1994: Schedules LXXX, European Communities, vol. 19.*

<sup>7</sup> See annex II, part 2 of the Regulation.

treatment. The same applies to products originating in China and classified in chapters 28-30 and 32-38.

In the case of agricultural products, for which the graduation mechanism of the Regulation 1256/96 remains applicable until its expiry date (30 June 1999), the preferential margin was due to be reduced by 50 per cent on 1 January 1997 and by 100 per cent on 1 January 1998 (article 4, paragraph 3, of Regulation 1256/96).

#### 1. *Ancillary graduation clause and de minimis clause*

In the example given above, the Libyan Arab Jamahiriya and China are excluded from GSP treatment for the products mentioned because of the application of an ancillary graduation clause. According to this clause (article 4, paragraph 1, of the Regulation), the graduation mechanism also applies to the countries listed in part 1 of annex II, whose exports to the EC of products covered by the scheme in a given sector exceed 25 per cent of all GSP beneficiary countries' exports to the EC in that sector in the statistical reference year of the previous scheme. The clause applies irrespective of the development index.

A *de minimis* clause is provided for in article 4, paragraph 2, of the Regulation. According to this clause, the graduation mechanism does not apply to countries whose exports to the EC of products covered by the scheme in a given sector did not exceed 2 per cent of beneficiary countries' exports to the EC in that sector in the statistical reference year of the previous scheme.

#### 2. *Phasing-in of country-sector graduation (1995-1998)*

Since the country-sector graduation was an innovation when the new structure came into force, the application of the country-sector graduation for industrial products was phased in, in accordance with the timetable contained in article 4, paragraph 3, of Regulation 3281/94, depending on the GNP per capita of the countries to be graduated from specific sectors:

- (a) For countries/territories with a per capita GNP of over US\$ 6,000 in 1991 (Bahrain, Brunei Darussalam, Hong Kong (China), Kuwait, Libyan Arab Jamahiriya, Nauru, Oman, Qatar, Republic of Korea, Saudi Arabia, Singapore, United Arab Emirates), based on data supplied by the World Bank, the preferential margin was reduced by 50 per cent as from 1 April 1995 and abolished as from 1 January 1996;
- (b) For other countries, the preferential margin was to be reduced by 50 per cent as from 1 January 1997 and abolished as from 1 January 1998 (see Commission communication, OJ C 384, 18.12.1997, containing the list of the products and countries concerned by this abolition);
- (c) For the countries subject to the ancillary graduation clause, graduation is applied in a single stage as from 1 January 1996, whatever their GNP per capita.

For a complete list of sectors and countries referred to in articles 3 and 4, see annex II to the Regulation.

### 3. *Country graduation mechanism*

Article 1, paragraph 5, of the Regulation provides that the most advanced beneficiary countries which meet the following criteria shall be removed from the list of beneficiary countries and territories in annex III to this Regulation:

- (a) A per capita gross national product exceeding US\$ 8,210 for 1995 according to the most recent World Bank figures;
- (b) A development index, calculated in accordance with the formula and figures given in part 2 of annex II, greater than -1.

These criteria apply cumulatively. The Council of the European Communities decided to withdraw the most advanced of the GSP beneficiaries, namely Hong Kong (China), the Republic of Korea and Singapore, from the list of preference-receiving countries, as of May 1998 (article 3 of Regulation 2623/97, OJ L 354, 30.12.1997, p. 9).

#### **D. Special support arrangements for the least developed countries**

According to article 6 of the Regulation, the least developed countries (listed in annex IV) are granted duty-free access with respect of the products listed in annex I, whereas for the products listed in annex VII, the Common Customs Tariff is reduced according to the modulation mechanism provided for in article 2 (see section B (1) above, on depth of tariff cuts).

In the framework of the previous scheme, Council Regulation 602/98 (OJ L 80, 18.3.98, p. 1) granted least developed countries not party to the Lomé IV Convention preferences equivalent to those enjoyed by signatories. These preferences have been retained by the current scheme.

#### **E. Special arrangements supporting measures to combat drugs**

According to article 7 of the Regulation, for the countries listed in annex V (those of the Andean Group: Bolivia, Colombia, Ecuador, Peru and Venezuela; and those of the Central American Common Market: Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama), which are undertaking effective programmes to combat drug production and trafficking, the Common Customs Tariff is reduced in its entirety on the industrial products listed in annex I. With respect to the same countries, duty-free entry is also granted to the agricultural products listed in annex VII, except for those marked with an asterisk. The granting of these special preferences is without prejudice to the procedure laid down in article 31, paragraph 3, of the Regulation.

Article 31, paragraph 3, states that the Generalized Preferences Committee shall examine, on the basis of an annual report from the European Commission, the effects of the special arrangements with regard to drugs, including the progress made by the countries concerned in the fight against drugs. If the Committee considers the progress insufficient, it shall also examine any measures which the Commission is considering taking. After consultations with the country concerned, the special support arrangements under article 7 may be suspended in whole or in part.

## F. Special incentive arrangements

Title II of the Regulation (articles 8 to 21) provides for the special incentive arrangements concerning labour rights and environmental protection. These special incentive arrangements were first introduced in 1998, and have now been renewed on to the following terms and conditions (article 8).

The special incentives operate on the basis of an additional preferential margin, which is granted to beneficiary countries that comply with certain requirements related to labour standards and the environment. This special treatment is available to beneficiary countries even in sectors where they may be subject to the graduation mechanism, but not in those subject to the clause in article 4, paragraph 1 (ancillary graduation clause), as these sectors are excluded for reasons of competitive capacity irrespective of the level of development of the country concerned (article 10, paragraph 4).

More specifically, the incentives for labour rights may be granted only to countries which request them in writing and provide proof that they have adopted and applied in their national legislation the substance of the standards elaborated by the International Labour Organization (ILO) Conventions Nos. 87 and 98, concerning the application of the principles of the right to organize and bargain collectively, and No. 138, concerning the minimum age for admission to employment.

The incentives for environmental protection apply only to the products originating in the tropical forest listed in annex VIII, article 9, and may be granted only to countries that request them and provide proof that they apply legislation incorporating the substance of the standards of the International Tropical Timber Organization (ITTO).

Requests for the application of the incentive arrangements are subject to a detailed procedure, as described below.

### 1. *Common provisions*

According to article 10, paragraph 1, of the Regulation, the preferential duty applying to agricultural products of chapters 1 to 24, listed in annex I, which comply with the above-mentioned social and environmental standards, are reduced by an amount equal to:

- 10 per cent of the Common Customs Tariff duty applicable to the products listed in part 1 of annex I to the Regulation (very sensitive products);
- 20 per cent of the Common Customs Tariff duty applicable to the products listed in part 2 of annex I to the Regulation (sensitive products);
- 35 per cent of the Common Customs Tariff duty applicable to the products listed in part 3 of annex I to the Regulation (semi-sensitive products).

Paragraph 2 of article 10 provides that the preferential duty applying to the industrial products of chapters 25 to 97, excluding chapter 93, which are listed in annex I to the Regulation, and

which comply with the above-mentioned social and environmental standards, is reduced by an amount equal to:

- 15 per cent of the Common Customs Tariff duty applicable to the products listed in part 1 of annex I to the Regulation (very sensitive products);
- 25 per cent of the Common Customs Tariff duty applicable to the products listed in part 2 of annex I to the Regulation (sensitive products);
- 35 per cent of the Common Customs Tariff duty applicable to the products listed in part 3 of annex I to the Regulation (semi-sensitive products).

With respect to countries/sectors subject to the graduation mechanism (article 3, paragraph 1) which nevertheless comply with the conditions for the granting of the special incentive arrangements, the duty applying to the graduated agricultural and industrial products is reduced by an amount which is equal to, respectively, 15 per cent and 25 per cent of the Common Customs Tariff duty applicable to the products in question (paragraphs 3(a) and 3(b) of article 10).

The application of the special incentive arrangements must not result in a more favourable treatment than that applied under article 7 for the products listed in annex VII to the Regulation (see section E above) (article 10, paragraph 5).

## *2. Procedure for granting the special incentive arrangements concerning labour rights*

According to article 11, in order to take advantage of the special arrangements for their originating products, as specified in article 10, beneficiary countries' authorities have to apply to the European Commission in writing, giving details of:

- Their domestic legislation incorporating the substance of the standards laid down in ILO Conventions Nos 87, 98 and 138; the full text of such legislation must be attached, together with an official translation into one of the official languages of the Community;
- The measures taken to implement and monitor these provisions effectively, any sectoral restrictions on their application, any breaches observed and a breakdown of such breaches by production sector;
- A commitment by the Government of the country in question to take full responsibility for monitoring the application of the special arrangements and the relevant administrative cooperation procedures.

Requests for application are subject to a publication procedure enabling interested parties (any natural or legal person) to make their views known (article 12, paragraph 2).

The Commission shall examine the requests submitted by the beneficiary countries and, depending on their content, may (article 12):

- Put any further questions which it considers relevant;
- Seek whatever information it considers necessary;

- Check this information, where appropriate, with any of the interested parties that may have taken part to the procedure;
- Carry out checks requesting beneficiary countries to verify all or part of the information.

The authorities of beneficiary countries involved in the procedure are invited to cooperate in these investigations.

The Commission shall complete this examination within a period of one year starting from the date of receipt of the request. The deadline may be extended if necessary.

After consulting the Generalized Preferences Committee (created by article 17 of Regulation 3281/94; see also article 31 of the Regulation), the Commission shall decide (article 14, paragraphs 1 and 2):

- Either to grant the special incentive arrangements to products originating in the requesting country, on condition that the monitoring and administrative cooperation arrangements defined in articles 14 and 15 of the Regulation are observed; or
- Not to grant the special incentive arrangements to that country or to grant them only to certain sectors, if it considers that the requesting country's legislation does not satisfy the required conditions, or that these conditions are effectively satisfied only in those sectors.

Applicant countries are notified by the Commission of the decisions taken and of the date in which they enter into force. If the Commission decides not to grant the special incentive arrangements to a country or to exclude some sectors, the notification must explain the reasons for its decision, if so requested by the applicant country.

### 3. *Monitoring procedure and administrative cooperation methods for the special incentive arrangements concerning labour rights*

Products entitled to the special incentive arrangements are admitted under the arrangements contained in article 10 from the date of entry into force of the Commission's decision and on presentation of a statement by the beneficiary's competent authorities, duly identified during appraisal of the request, certifying that the products in question and their components have been manufactured in that country, or in a country entitled to regional cumulation (see article 72 of the European Community Customs Code, and Part II of this handbook).

The statement must take the following form: "ILO Conventions No [87, 98 or 138, as appropriate] - Title II of Regulation (EC) No 2820/98", and must be entered in box 4 of the certificate of origin Form A or on the invoice declaration (see Part II, section D, of this handbook). The statement must be validated by a stamp of the competent beneficiary country authorities (article 14, paragraph 2). In the case of the products referred to in article 3 (graduation mechanism - see sub-section 1 above), the documentary evidence is only valid in respect of the special incentive arrangements and not for any other preferential treatment.

For further provisions on the monitoring procedure and administrative cooperation methods for the special incentive arrangements concerning labour rights, see article 15 of the Regulation (annex I to this handbook).

4. *Procedure for granting the special incentive arrangements concerning environmental protection*

The same duty reductions specified in article 10 above apply to the products originating in tropical forest listed in annex VIII to the Regulation, on condition that the authorities of the concerned beneficiary countries have applied to the Commission in writing, giving details of (article 16, paragraph 1):

- Their domestic legislation incorporating the substance of the ITTO standards; the full text of such legislation must be attached, together with an authentic translation into one of the Community languages,
- The measures taken to implement that legislation,
- Their commitment to maintain that legislation and the implementing measures.

Requests for application are subject to a publication procedure enabling interested parties (any natural or legal person) to make their views known (article 16, paragraph 2).

The Commission shall examine the requests submitted by the beneficiary countries and, depending on their content, may (article 17):

- Put any further questions which it considers relevant;
- Seek whatever information it considers necessary;
- Check this information, where appropriate, with any of the interested parties that may have taken part to the procedure;
- Carry out check in requesting beneficiary countries to verify all or part of the information gathered.

The authorities of beneficiary countries involved in the procedure are invited to cooperate in these investigations.

The Commission shall complete this examination within a period of one year starting from the date of receipt of the request. The deadline may be extended if necessary.

After consulting the Generalized Preferences Committee, the Commission shall decide (article 18, paragraph 1):

- Either to grant the special incentive arrangements to products originating in the requesting country; or
- Not to grant the special incentive arrangements to that country, if it considers that the requesting country's legislation is not sufficient to ensure effective application of the substance of the ITTO standards.

Applicant countries are notified by the Commission of the decisions taken and of the date in which they enter into force. If the Commission decides not to grant the special incentives arrangements to a country or to exclude some sectors, the notification must explain the reasons for its decision.

5. *Monitoring procedure and administrative cooperation methods for the special incentive arrangements concerning environmental protection*

The certificate of origin Form A, or the invoice declaration, issued for products referred to in article 10, must bear the following endorsement where appropriate: "Environmental clause - Title II of Regulation (EC) No 2820/98". In the case of the products referred to in article 3 (graduation mechanism - see subsection 1 above), the documentary evidence is only valid in respect of the special incentive arrangements and not for any other preferential treatment (article 19).

6. *Other common provisions*

A country's entitlement to the special incentive arrangements may be temporarily withdrawn, in whole or in part, if there is sufficient evidence that that country has not fulfilled its obligations under articles 11 to 16, and without prejudice to the application of the general temporary withdrawal clause in article 22 (see section G below).

Finally, for the highly sensitive products referred to in part 1 of annex I to the Regulation, the reduction in duty resulting from the granting of the special incentive arrangements should not exceed 40 per cent (article 21).

**G. Temporary withdrawal of GSP treatment**

According to article 22 of the Regulation, GSP treatment may at any time be temporarily withdrawn in whole or in part, in the following circumstances:

- (a) Practice of any form of slavery and forced labour as defined in the Geneva Conventions of 25 September 1926 and 7 September 1956 and I LO Conventions Nos. 29 and 105;
- (b) Export of goods made by prison labour;
- (c) Manifest shortcomings in customs controls on the export or transit of drugs (illicit substances or precursors) or failure to comply with international conventions on money laundering;
- (d) Fraud or failure to provide administrative cooperation as required for the verification of certificates of origin Form A;
- (e) Manifest cases of unfair trading practices on the part of a beneficiary country: the withdrawal shall be in full compliance with the rules of the World Trade Organization (WTO);
- (f) Manifest cases of infringement of the objectives of international conventions such as the North West Atlantic Fisheries Organization (NAFO), the North East Atlantic Fisheries Commission (NEAFC), the International Commission for the Conservation of Atlantic

Tunas (ICCAT), the North Atlantic Salmon Conservation Organization (NASCO) concerning the conservation and management of fishery resources.

Temporary withdrawal is not automatic, but follows the procedural requirements laid down in articles 23 to 26. The procedure may be initiated by European Commission, as regards the circumstances under (d) and (f) above, and by a member State, or by any natural or legal person or association not endowed with legal personality, who can show an interest in the withdrawal, as regards sub-paragraphs (a) to (f) above (article 23, paragraph 1). Once the procedure has been initiated, consultations between the Commission and the member States take place within eight working days in the Generalized Preferences Committee. The consultations will be concerned, *inter alia*, with analysis of the circumstances referred to in article 22 and the measures to be taken.

According to article 24, if the Commission finds that there is sufficient evidence to establish that a beneficiary country meets the conditions laid down in (d) above, it may take action against that country to suspend in whole or in part the granting of generalized tariff preferences for a period of three months, renewable only once, provided that it has first:

- Informed the Generalized Preferences Committee of its intentions;
- Called on the member States to take such precautionary measures as are necessary in order to safeguard the Community's financial interests;
- Published a notice in the *Official Journal of the European Communities* stating that there are grounds for reasonable doubts about the application of the preferential arrangements by the beneficiary country concerned, which may call into question its right to continue enjoying the benefits granted by the Regulation.

On conclusion of the period of suspension, the Commission may decide either to:

- Terminate the provisional suspension measure following consultations with the Generalized Preferences Committee; or
- Initiate the consultations referred to in article 32, paragraph 2, with a view to temporary withdrawal of GSP entitlement. Pending the outcome of such consultations and of any investigation initiated pursuant article 25, the Commission may decide to extend the suspension measure.

If the Commission finds, following the consultations under article 23, that there is sufficient evidence to justify the initiation of an investigation, it shall (article 25, paragraph 1):

- Announce the initiation of the investigation in the *Official Journal of the European Communities* and notify the country concerned;
- Commence the investigation, lasting up to one year, in cooperation with the member States and in consultation with the Generalized Preferences Committee: the duration of the investigation may be extended if necessary.

During the investigation, the Commission may (article 25, paragraphs 2 and 4):

- Seek all information it considers necessary
- Verify the information with economic operators and the competent authorities of the beneficiary country concerned;
- Hear interested parties.

When the investigation is complete, the Commission reports the findings to the Generalized Preferences Committee. If the Commission considers temporary withdrawal unnecessary, it publishes a notice in the *Official Journal of the European Communities*, announcing the termination of the investigation and its conclusions. If, on the contrary, the Commission considers temporary withdrawal to be necessary, it submits an appropriate proposal to the Council, which will decide within 30 days on it by qualified majority (article 26).

Council Regulation 552/97 of 24 March 1997, which provided for the temporary withdrawal of access to generalized tariff preferences in respect of the Union of Myanmar on account of the use of forced labour there, is still applicable under the new scheme (article 34, paragraph 4, of the Regulation).

#### **J. Anti-dumping clause**

Article 27 of the Regulation provides that products which are subject to anti-dumping or anti-subsidy measures (see Regulations 384/96 and 2026/97 as amended)<sup>8</sup> are normally granted tariff preferences under the Regulation, unless it can be shown that those measures were based on injury caused and on prices which did not reflect the preferential tariff arrangements granted to the country concerned. To this end, the Commission publishes in the *Official Journal of the European Communities* a list of products and countries to which preference is not granted.

#### **K. Safeguards**

In the EC GSP scheme there are two general safeguard clauses. The first safeguard clause provides that MFN duties on a particular product may be reintroduced at any time at the request of a member State or on the Commission's own initiative if a product originating in one of the countries or territories listed in annex III (normal developing countries) is imported on terms which cause or threaten to cause serious difficulties to an EC producer of like or directly competing products (article 28, paragraph 1, of the Regulations). The Commission may thus open an investigation. In examining the possible existence of serious difficulties, the Commission takes into account, *inter alia*, the following factors, which are listed in annex VI, where the information is available:

- Reduction in the market share of EC producers;
- Reduction in their production;
- Increase in their stocks;
- Closure of their production capacity;
- Bankruptcies;

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<sup>8</sup> OJ L 56, 6.3.96, p. 1, (Regulation as last amended by regulation (EC) No. 905/98, OJ L 128, 30.4.98), and OJ L 288, 21.10.978, p. 1.

(xx)

- Low profitability;
- Low rate of capacity utilization;
- Employment;
- Trade;
- Prices.

The decision is taken within 30 working days of consulting the Generalized Preferences Committee. The beneficiary countries concerned are notified of the decision before the measures become effective. In exceptional circumstances (article 28, paragraph 6), the Commission may implement any preventive measure which is strictly necessary and which satisfies the conditions laid down in paragraph 1 to deal with the situation.

This safeguard clause does not affect the application of safeguard clauses adopted as part of the common agricultural policy under article 43 of the Treaty of Rome, or as part of the common commercial policy under article 113 of the same Treaty, or any other safeguard clauses which may be applied.

## Part II

### RULES OF ORIGIN UNDER THE EC GSP SCHEME

If preferential trade arrangements are to be granted for goods produced or grown in a developing country, it has to be possible to determine which goods or products are really produced in the beneficiary country. The rules of origin exist to identify the goods produced in the beneficiary country and to ensure that the benefits provided through the preferential trade arrangements are confined to those products originating in the beneficiary country. One of the main purposes of the rules of origin is to ensure that goods produced in other countries and simply trans-shipped or given minimal processing in a beneficiary country do not benefit from trade preferences. However, the role of the rules of origin in international trade is not limited to preferential trade agreements. In fact, the notion of the origin of goods is an essential instrument in the implementation of any commercial policy, ranging from the negotiation of a free-trade area or the constitution of a regional economic grouping to the application of an anti-dumping duty or the issuance of an import licence.

The rules of origin in relation to the GSP are contained in Commission Regulation No. 2454/93 of 2 July 1993, which lays down provisions for the implementation of Council Regulation 2913/92 establishing the European Community Custom Code (ECCC), as modified by Regulation No. 12/97 (see annex II to this handbook) and by Regulation No. 46/99 (see annex III to this handbook).

Goods shipped to the EC market must comply with the rules of origin requirements if they are to benefit from the preferential tariff treatment provided under the GSP scheme. Goods not complying with the rules of origin requirements will be denied preferential treatment and normal duty will apply to the goods. The EC rules of origin, like other GSP schemes, comprise three elements:

- (a) Origin criteria;
- (b) Direct consignment conditions;
- (c) Documentary evidence.

#### A. Origin criteria

The origin criteria are at the core of the rules of origin. They determine how and when a product can be considered as originating in a GSP beneficiary country. Under the GSP, the origin criteria are defined as follows: a product shall be considered as originating in a beneficiary country if it has been either wholly obtained or undergone sufficient working or processing in that country (article 67 of the ECCC).

##### 1. *Products wholly obtained*

Article 68 of the ECCC lays down a list of products considered to be wholly obtained. Products fall into this category by virtue of the total absence of imported input in their production. The following are considered to be wholly obtained in a country:

- (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 obtained there from live animals;
- (e) Products obtained by hunting or fishing conducted there;
- (f) Products of sea fishing and other products taken from the sea by their vessels;<sup>9</sup>
- (g) Products made on board their factory ships exclusively from products referred to in (f);
- (h) Used articles collected there fit only for the recovery of raw materials;
- (i) Waste and scrap resulting from manufacturing operations conducted there;
- (j) Products extracted from the sea-bed or below the sea-bed which is situated outside its territorial waters, provided that it has exclusive exploitation rights;
- (k) Products produced there exclusively from products specified in (a) to (j).

2. *Products which are manufactured wholly or partly from imported materials, parts or components*

As mentioned above, a product is considered to be wholly obtained in a beneficiary country when it does not contain any imported input. When imported inputs are used in the manufacturing process of a finished product, the ECCC requires that these non-originating materials be sufficiently worked or processed. In particular, article 69, paragraph 1, as last amended by Regulation 46/99 (see annex III), of the ECCC specifies what is considered sufficient working or processing as follows:

“... products which are not wholly obtained in a beneficiary country or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 (*the new Single List*) are fulfilled.”<sup>10</sup>

The new EC preferential rules of origin are laid down in the new and more comprehensive Single List which contains the applicable requirements for origin determination. Thus, in the current scheme, the only general rule to be followed in order to determine the origin of a product is to establish the HS tariff classification of the product and check if the conditions laid down in the Single List for that specific product are fulfilled.

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<sup>9</sup> The terms “their vessels” and “their factory ships” (see (f) and (g) above) only refer to vessels and factory ships which are registered or recorded in the beneficiary country or in a member State, which sail under the flag of a beneficiary country or of a member State or which are owned to the extent of at least 50 per cent by nationals of the beneficiary country or of a member State or by a company having its head office in the country or in one of the member States; of which the manager(s), chairman of the board and the majority of the members of such boards are nationals of that beneficiary country or of the member State and of which, in the case of companies, at least half the capital belongs to that beneficiary country or one of the member States or to public bodies or nationals of that beneficiary country or of the member States; of which the master and officers are nationals of the beneficiary country or one of the member States; and of which at least 75 per cent of the crew are nationals of the beneficiary country or of a member State (article 68, paragraph 2, of the ECCC).

<sup>10</sup> As a result of the amendments introduced by Regulation 46/99, with a view to harmonizing the EC preferential rules of origin, a new Single List should be gradually substituted for the lists of working and processing which are currently annexed to the protocols on rules of origin provided for in each of the preferential agreements signed by the Community. The new Single List has replaced annex 15 of the ECCC, and thus constitutes the basic reference for the application of the EC GSP rules of origin.

A derogation from article 69 provides that the total value of the non-originating materials used in the manufacture of a given product shall not exceed 5 per cent of the ex-works price of the product, subject to certain conditions (article 71, paragraph 1, of the ECCC).<sup>11</sup>

### Example 1.

Let us suppose that a producer in a beneficiary country manufactures a chair from imported sawnwood. The chair cannot be considered as wholly obtained in one country because the producer has used imported sawnwood. Therefore, it is essential to know if the sawnwood (the imported material) can be considered to have undergone "sufficient working or processing" according to the conditions laid down in the Single List.

**Table 7**

| HS heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status             |                                                                                                                   |
|---------------|------------------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| (1)           | (2)                    | (3)                                                                                                        | (4)                                                                                                               |
| ex Chapter 94 | Furniture; (etc.)      | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |

The final product, a chair, is classified under heading 9403 of the HS at the four-digit-level. As shown by the above excerpt, in the case of goods falling in HS chapter 94, the Single List provides for two alternative origin criteria:

- (a) The "change of tariff heading" (CTH) rule; and
- (b) The percentage criterion.

Thus, the chair would be entitled to GSP treatment under one of the two following conditions:

- (a) The non-originating material, sawnwood, must be classified in an HS heading which differs from the heading where the final product is classified (CTH rule): given that the sawnwood is classified in HS heading 4407, which is different from the one where the chair is classified, we can determine that the sawnwood has been "sufficiently worked or processed" and that the chair qualifies as an originating product;
- (b) The value of imported inputs must not exceed 40 per cent of the value of the finished product. In order to fulfil this condition, it is necessary to calculate the amount of non-originating sawnwood incorporated in the final product, the chair. In order to do this, the exporter must take into account the following:

<sup>11</sup>

Paragraph 2 of article 71, as last amended by Regulation 46/99, states that "where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of" paragraph 1.

- (i) The term "value" in the Single List means the customs value<sup>12</sup> at the time of the importation of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price for the materials in the territory concerned;
- (ii) The term "ex-works price" in the single list means the price paid for the product obtained to the manufacturer within whose enterprise the final working or processing is carried out: this price includes the value of all materials used in manufacture, minus any internal taxes which are, or may be, payable when the product obtained is exported.

### **Example 2.**

For most articles of apparel and clothing accessories that are not knitted nor crocheted, classified in HS chapter 62, the Single List requires manufacture from yarn; this means that the use of imported fabric would not confer origin.

### **Example 3.**

For articles of plastic under HS heading Nos. 3922 - 3926, the Single List requires that the value of all non-originating inputs used in their manufacture should not exceed 50 per cent of the ex-works price of the product.

### *3. Insufficient working or processing*

In some cases, insufficient working and processing may result in a change of tariff heading and the final product is not considered as originating in the country in question. The ECCC provides the following list of what would be considered insufficient working or processing (article 70):

- (a) Operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and similar operations);
- (b) Simple operations consisting of the removal of dust, sifting or screening, sorting, classifying or matching (including the making-up of sets of articles, washing, painting, cutting-up);
- (c) Changing the packaging and the breaking-up and assembly of consignments, placing in bottles, flasks, bags, cases or boxes, fixing on cards, boards or other things, and all other simple packaging operations;
- (d) Affixing marks, labels and other similar distinguishing signs on products or their packaging;
- (e) Simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down by the Regulation to enable them to be considered as originating products;
- (f) Simple assembly of parts of products to constitute a complete product;
- (g) A combination of two or more operations specified in (a)-(f) above;

<sup>12</sup>

"Customs value" is defined as the customs value determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (GATT) 1994 (Customs Valuation).

## (h) Slaughter of animals.

4. *Cumulative origin - regional cumulation (articles 72, 72a and 72b of the ECCC)*

The GSP rules of origin are, in principle, based on the concept of a single country of origin, that is, the origin requirements must be fully complied with in one exporting preference-receiving country, which must also be the country of manufacture of the finished products concerned. Under the schemes of some preference-giving countries, this rule has been liberalized so as to permit imported inputs from other beneficiary countries to be regarded as local content, thus easing compliance with the rules of origin requirements.

Under the EC GSP scheme, partial cumulation is permitted (subject to certain conditions) on a regional basis. Three regional economic groupings of preference-receiving countries are permitted to utilize the EC regional cumulation system, namely the Association of South-East Asian Nations (ASEAN: Brunei Darussalam, Indonesia, the Lao People's Democratic Republic, Malaysia, the Philippines, Singapore, Thailand and Viet Nam), the Central American Common Market (Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua) and the Andean Group (Bolivia, Colombia, Ecuador, Peru and Venezuela).

The withdrawal of one country or territory from the list of the countries and territories benefiting from generalized preferences by virtue of the criteria referred to in article 5 of the Regulation (on the country graduation mechanism) does not affect the possibility of using products originating in that country under the regional cumulation rules. This possibility is subject to the following conditions (see Council Regulation 2623/97, OJ L 354, 30.12.1997, p. 9):

- (a) The country in question must have been a member of the regional grouping since the multi-annual system of preferences applicable to the product concerned entered into force; and
- (b) It is not considered to be the country of origin of the final product within the meaning of article 72a of the ECCC.

Under the EC rules for partial and regional cumulation, materials or parts imported by a member country of one of these three groupings from another member country of the same grouping for further manufacture are considered as originating products of the country of manufacture and not as third-country inputs, provided that the materials or parts are already "originating products" of the exporting member country of the grouping. Originating products are those that have acquired origin by fulfilling the individual origin requirements under the basic EC rules of origin for GSP purposes.

Paragraph 1 of article 72a lays down the rules according to which the country of origin of the final product shall be determined:

"When goods originating in a country which is a member of a regional group are worked or processed in another country of the same regional group, they shall have

the origin of the country of the regional group where the last working or processing was carried out provided that:

- (a) the value-added<sup>13</sup> there is greater than the highest customs value of the products used originating in any of the other countries of the regional group, and
- (b) the working or processing carried out there exceeds that set out in article 70 (insufficient working or processing) and, in the case of textile products, also those operations referred to at annex 16 [of the ECCC].”

When the above-mentioned conditions are not satisfied, the products shall have the origin of the country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group (article 72a, paragraph 2).

#### Example 4.

The Single List requires cotton jackets (HS heading 6203) to be produced from originating yarn. With regional cumulation, however, preference-receiving country A may utilize imported fabrics from country B (note that these fabrics must already have acquired originating status in country B), which is a member of the same regional grouping, and the finished jacket will be considered as an originating product. This is because the imported fabric, which, again, must already have come from an originating producer in the same grouping, is counted under the cumulation rules as a domestic input and not as an imported input.

#### Example 5.

The Single List requires that cars classified under HS heading 8702 must not incorporate more than 40 per cent of imported inputs. A car manufactured in Malaysia, for example, may incorporate the following inputs (all prices are in US\$):

|                                                                  |               |
|------------------------------------------------------------------|---------------|
| Inputs originating in Singapore <sup>14</sup>                    | 1 400         |
| Inputs originating in Thailand                                   | 4 500         |
| Inputs originating in Japan                                      | 1 500         |
| Value added in Malaysia<br>(local content, labor costs, profits) | 2 600         |
| <b>Total (ex-works price)</b>                                    | <b>10 000</b> |

According to the partial cumulation provision of the ECCC, in order to calculate the percentage of imported inputs, the materials imported from Singapore and Thailand will not be taken into account if they already originate in these countries. Materials originating in other ASEAN member countries will not be considered as imported inputs. Therefore, only the components imported from elsewhere (in this hypothetical case, Japan, which is not an ASEAN member

<sup>13</sup> Value-added means the ex-works price minus the customs value of each of the products incorporated which originated in another country of the regional group.

<sup>14</sup> Note that Singapore has been withdrawn from the list of beneficiary countries in application of the country graduation mechanism under article 5 of the Regulation (see above paragraph B.3 of the Explanatory Notes), but its inputs may still be used in application of the regional cumulation rules.

country) are to be considered as imported inputs. As the amount of the inputs from Japan is US \$1,500, equal to 15 per cent of the export price, and as this is less than the 40 per cent limit, the car will be considered as originating in Thailand and will be entitled to GSP treatment.

Proof of the originating status of goods exported from a country belonging to a regional group to another country of the same group for further working or processing, or for re-exportation without further operations, shall be established by the certificate of origin Form A issued by the first country (article 72a, paragraph 4). On the basis of this certificate, a further certificate of origin Form A or invoice declaration made out in that country will establish proof of the originating status of the goods re-exported to the EC from a country belonging to a regional group (article 72a, paragraph 5).

#### **Example 6.**

An exporter in country C wishes to export a finished product which contains imported inputs originating in countries A and B of the same regional grouping. The exporter will have to submit to the competent authority two certificates of origin Form A relating to the inputs originating in country A and country B, respectively, and issued by the competent authorities in each of these countries. On the basis of these two certificates, the competent authority in country C will then issue the final certificate of origin Form A relating to the finished product to be exported.

#### *5. Donor country content*

Article 67, paragraph 2, of the ECCC provides that products originating in the EC which are subject to sufficient working or processing in a beneficiary country are to be considered as originating in that beneficiary country. This provision further expands the cumulation options by allowing the use of inputs or intermediate products which have already acquired originating status in the EC.

Proof of originating status of EC products has to be provided in accordance with article 90b either by production of a EUR.1 movement certificate or by an invoice declaration. The ECCC provisions concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.

By virtue of paragraph 4 of article 67, the "donor country content" rules are also extended to products originating in Norway and Switzerland, insofar as these countries grant generalized preferences and apply a definition of the concept of origin corresponding to that set out in the EC scheme.

When the competent authorities of a beneficiary country are requested to issue a certificate of origin Form A for products manufactured with materials originating in the EC, Norway or Switzerland, they shall rely on the EUR.1 movement certificate or, where necessary, the invoice declaration (article 91, paragraph 1).

Box 4 on the certificates of origin Form A issued in the cases set out in paragraph 1 of article 91 shall contain the endorsement "Cumul CE", "Cumul Norvège", "Cumul Suisse" (in French) or "EC cumulation", "Norway cumulation", "Switzerland cumulation" (in English) (article 91, paragraph 2).

## 6. *Derogations*

Article 76 of the ECCC provides that there may be derogations from the provisions on rules of origin in the EC GSP scheme in favour of the least developed countries when the development of existing industries or creation of new industries justifies them. For this purpose, the country concerned shall submit to the EC a request for a derogation together with the reasons for the request. The following, in particular, shall be taken into account when the request is considered:

- (a) Cases where the application of existing rules of origin would significantly affect the ability of an existing industry in the country concerned to continue its exports to the EC, with particular reference to cases where this could lead to cessation of these activities;
- (b) Specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by rules of origin and where a derogation favouring the realization of the investment programme would enable these rules to be satisfied in stages;
- (c) The economic and social impact of the decision to be taken, especially in respect of employment.

In order to facilitate consideration of the request for derogation, the country making the request shall furnish the fullest possible information in support of its request, covering the points listed below:

- Description of the finished product;
- Nature and quantity of the products processed;
- Manufacturing process;
- Value added;
- Number of employees in the company concerned;
- Anticipated volume of exports to the Community;
- Reasons for the duration requested;
- Other observations.

The same rules apply to any request for an extension.

The EC has recently granted a waiver from the definition of the concept of originating products for certain exports of textiles in order to take account of the special situation of four least developed countries: the Lao People's Democratic Republic, Cambodia, Nepal (see Commission Regulations Nos. 1713, 1714 and 1715/97 of 3 September 1997, OJ No. L 242 of 4.9.1997) and Bangladesh (see Commission Regulation No 2260/97 of 13 November 1997, OJ No. L 311 of 14.11.1997). The products, listed in the annexes attached to the above-mentioned Regulations, which are manufactured in those four least developed countries from woven fabric (woven items) or yarn (knitted items) imported into those countries and originating in a country

belonging to ASEAN (excluding Myanmar), the South Asian Association for Regional Cooperation (SAARC) or the Lomé Convention shall be deemed to originate in the Lao People's Democratic Republic, Cambodia, Nepal or Bangladesh, respectively (article 1, paragraph 1). The derogation shall only apply to products imported into the EC from the Lao People's Democratic Republic, Cambodia, Nepal and Bangladesh during a specific period<sup>15</sup> up to the annual quantities listed in the attached annexes against each product.

## **B. Direct consignment conditions**

The second part of the rules of origin relates to the modalities of transport of goods from the preference-receiving country to the EC market. Once the goods in question have complied with the origin criteria, the exporter has to make sure that the shipment of his products follows the provision laid down in the ECCC. This requirement aims to ensure that goods shipped from a beneficiary country are the same goods as those presented at the port of entry into the EC and that they have not been manipulated or further processed in third countries during shipment. As a general rule, article 78 of the ECCC requires that a product must be transported directly. According to the same article, the following shall be considered as transported directly from the beneficiary country to the EC or from the EC to the beneficiary country:

- (a) Products transported without passing through the territory of any other country, except in the case of the territory of another country of the same regional group, where Article 72 is applicable;
- (b) Products constituting one single consignment transported through the territories of countries other than the beneficiary country or the EC, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing and have not entered into commerce or have been delivered for home use there, and have not undergone operations other than unloading, reloading or any other operation designed to preserve them in good condition;
- (c) Goods transported through the territory of Norway or Switzerland and subsequently re-exported in full or in part to the EC or to the beneficiary country, provided that the goods have remained under the surveillance of the customs authorities of the country of transit or warehousing and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (d) Products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or that of the EC.

Documentary evidence that the requirements of direct transportation have been fulfilled must, for products passing through the territory of a third country, be supplied to the customs authorities in the EC by the presentation of:

- (a) A through bill of lading covering the passage through the country or countries of transit;  
or

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<sup>15</sup> From 1 August 1997 to 31 December 1998 for products imported from the Lao People's Democratic Republic, Cambodia and Nepal; from 15 October 1997 to 31 December 1998 for products imported from Bangladesh.

- (b) Certification issued by the customs authorities of the country or countries of transit:
  - Giving an exact description of the products;
  - Stating the dates of unloading and reloading of the products or of their embarkation or disembarkation and identifying the ships used;
  - Certifying the conditions under which the products have remained in the transit country or countries; or
- (c) Failing these, any substantiating documents deemed necessary (for example, a copy of the order for the products, a supplier's invoice, or bills of lading establishing the route by which the products have travelled).

### C. Documentary evidence

Apart from the documentary evidence relating to the direct consignment conditions, evidence of the originating status is provided by a certificate of origin Form A duly filled in by the exporter and officially certified by the competent authorities in the exporting beneficiary country. Exporters must be aware that the certificate of origin Form A is one of the official documents on which the EC customs authorities rely in order to grant GSP benefits to their goods. Therefore, it is of vital importance that it should be filled in correctly and in accordance with the rules contained in the ECCC.

#### 1. *Rules concerning the completion and issue of certificates of origin Form A (articles 81-89 of the ECCC)*

A certificate of origin Form A is issued only upon written application from the exporter or his authorized representative (article 81, paragraph 3). The exporter or his representative must submit with the application any appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin (such documents could be invoices, cost statements, bills of lading, etc.) (article 81, paragraph 4). The certificate of origin Form A must meet certain requirements, including those concerning paper quality and size, as follows (see annex V to Regulation 12/97, containing a specimen of the certificate of origin Form A):

- (a) Each certificate shall measure 210×297 mm; a tolerance of up to plus 5 mm or minus 8 mm in the length may be allowed. The paper used shall be white, sized, writing paper that does not contain mechanical pulp and weighs no less than 25g/m<sup>2</sup>. It shall have a printed green guilloche-pattern background, making any falsification by mechanical or chemical means apparent to the naked eye;
- (b) If the certificates have several copies, only the top copy (the original) shall be printed on a green guilloche-pattern background: the original copy is the one to be sent to the EC importer;
- (c) Each certificate must bear a serial number, printed or otherwise, by which it can be identified: This serial number must be assigned to the certificate by the issuing government authorities;
- (d) The certificate of origin Form A must be made out in English or French: if it is completed by hand, entries must be in ink and in capital letters;
- (e) The use of English or French for the notes on the reverse of the certificate (Form B) is not obligatory;

- (f) The certificate of origin Form A is issued by the appropriate governmental authority of the beneficiary country if the products to be exported can be considered products originating in that country (article 81, paragraph 5);
- (g) It shall be the responsibility of the competent governmental authority of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate (article 83);
- (h) The completion of box 2 of the certificate of origin Form A is optional: box 12 shall be duly completed by indicating "European Community" or entering the name of one of the member States (article 81, paragraph 8);
- (i) The signature to be entered in box 11 of the certificate must be handwritten (article 81, paragraph 9).

The certificate should be made available to the exporter as soon as exportation takes place or when it is certain that it will take place. For the purpose of verifying whether the conditions for issuance have been met, the appropriate governmental authority has the right to call for any documentary evidence or to carry out any check which it considers appropriate (article 81, paragraphs 5 and 6).

## 2. *Supplementary provisions related to the issuance of certificate of origin Form A*

According to article 82, paragraph 4, at the request of the importer and having regard to the conditions laid down by the customs authorities of the importing member State, a single proof of origin may be submitted to the customs authorities upon importation of the first consignment provided that:

- (a) The goods are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- (b) The goods are the subject of the same contract of sale, the parties to which are established in the exporting country and in the EC;
- (c) The goods are classified in the same code (eight digits) of the Combined Nomenclature;
- (d) The goods come exclusively from the same exporter, are destined for the same importer and are made the subject of entry formalities at the same customs office in the EC.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. However, this period cannot, in any circumstances, exceed three months.

### 2.1 *Issue of duplicate certificates of origin Form A*

In the event of theft, loss or destruction of a certificate of origin Form A, the exporter may apply to the competent governmental authority which issued it for a duplicate to be made out on the basis of the export documents in their possession (article 87). The duplicate Form A issued in this way must have the words: "duplicate" or "duplicata" printed in box 4. The duplicate, which must bear the date of issue and the serial number of the original certificate, will take effect as from that date.

## 2.2 *Certificates of origin Form A issued retrospectively*

A certificate of origin Form A may exceptionally be issued after exportation of the products to which it relates provided that (article 86):

- (a) The certificate was not issued at the time of exportation because of error, accidental omission or special circumstances; or
- (b) It is demonstrated to the satisfaction of the customs authorities that a certificate of origin Form A was issued but was not accepted on importation for technical reasons.

The competent governmental authority may issue a certificate retrospectively only after verifying that the particulars contained in the exporter's application agree with those contained in the corresponding export documents and that a certificate of origin Form A was not issued when the products in question were exported. Certificates of origin Form A issued retrospectively must bear the endorsement "issued retrospectively" or "délivré à posteriori", printed in box 4.

## 2.3 *Time limit for presentation of certificates of origin Form A*

According to paragraph 1 of article 82, a certificate of origin Form A must be submitted, within ten months of the date of issue, by the competent governmental authority of the beneficiary country to the customs authorities of the member State where the goods are presented.

## 2.4 *Presentation of certificates of origin Form A after expiry of the time limits*

The second paragraph of article 82 states that certificates of origin Form A, submitted to the customs authorities or the member State of importation after expiry of the ten-month period of validity, may be accepted provided that the failure to observe the time limit is due to exceptional circumstances. In other cases of belated presentation, the competent customs authorities of the importing member State may accept the certificates provided that the products have been presented to them before expiry of the time limit (article 82, paragraph 3).

## 2.5 *Discrepancies between statements made in certificates of origin Form A and those in other documents*

The discovery of slight discrepancies between the statements made in the certificate of origin Form A, the EUR.1 movement certificate or an invoice declaration and those made in the documents presented to customs for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate null and void, provided that it is duly established that the document does correspond to the products concerned (article 92).

## 2.6 *Issuance and acceptance of replacement certificates of origin Form A by the EC, Norway and Switzerland*

By virtue of article 88, when originating products are placed under the control of a customs office in the EC, it shall be possible to replace the original proof of origin with one or more

certificates of origin Form A, for the purpose of sending all or some of these products elsewhere within the EC, Norway or Switzerland. The replacement certificate of origin Form A shall be issued, on the basis of a written request by the re-exporter, by the customs office under whose control the products are placed and shall be regarded as the definitive certificate of origin for the products to which it refers. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued; box 4 shall contain the words "replacement certificate" or "certificat de remplacement", as well as the date of issue of the original certificate and its serial number. A photocopy of the original certificate Form A may be attached to the replacement certificate.

#### **D. Invoice declaration**

An invoice declaration may be made out by an approved EC exporter or by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 3,000 (article 90). An invoice declaration may be established if the goods concerned are considered as originating in the EC or in a beneficiary country. In the latter case, the beneficiary country shall assist the EC by allowing the customs authorities of member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

#### **E. Verification**

The information provided on certificates of origin Form A and invoice declarations may be verified at random or whenever the customs authorities of the importing EC countries have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods (article 94, paragraph 1). For these purposes, the customs authorities in the EC may return a copy of the certificate of origin Form A or the invoice declaration to the relevant governmental authority in the exporting beneficiary country, giving, where appropriate, the reasons of form or substance for an inquiry (article 94, paragraph 2).

When an application for subsequent verification has been made by the customs authorities, such verification has to be carried out and its results communicated to the customs authorities in the EC within six months. The governmental authorities who issued the certificate of origin Form A are responsible for carrying out this inspection and reporting the results to the EC customs authorities. The results must establish whether the certificate of origin Form A in question applies to the products actually exported and whether these products were in fact eligible to benefit from the tariff preferences (article 94, paragraph 3).

If in cases of reasonable doubt no reply has been communicated to the EC customs authorities in the above-mentioned six-month period, 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, a second communication shall be sent to the authorities concerned. If, after the second communication, the results of the verification are not communicated to the requesting authorities as soon as possible or at the latest within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the

requesting authorities shall (unless there are exceptional circumstances) refuse entitlement to generalized preferences (article 94, paragraph 5).

Where the verification or any other available information appears to indicate that the provisions concerning the proof of origin are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the EC, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the EC may participate in the inquiries (article 94, paragraph 6).

For the purpose of subsequent verification of certificates of origin Form A, copies of the certificates as well as any export documents referring to them shall be kept for at least three years by the appropriate governmental authority of the exporting beneficiary country (article 94, paragraph 7).

In the case of replacement certificates of origin Form A issued by the customs authorities of Norway or Switzerland on the basis of a certificate of origin Form A issued by the competent authorities of the beneficiary country, Norway or Switzerland will assist the EC by allowing its customs authorities to verify the authenticity and accuracy of the said certificates. The verification procedure applies the principle of *mutatis mutandis*; the time limit is extended to eight months (article 89).

# **ANNEXES**

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## **ANNEX I**

Council Regulation (EC) No 2820/98 of 21 December 1998, applying a multi annual scheme of generalized tariff preferences for the period 1 July 1999 to 31 December 2001 (OJ L 357, 30.12.1998, p.1)

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*(Acts whose publication is obligatory)*

COUNCIL REGULATION (EC) No 2820/98

of 21 December 1998

applying a multiannual scheme of generalised tariff preferences for the period 1 July 1999  
to 31 December 2001

THE COUNCIL OF THE EUROPEAN UNION,

having regard to the Treaty establishing the European Community, and in particular Article 113 thereof,

having regard to the proposal from the Commission <sup>(1)</sup>,

- 1) Whereas, in accordance with its offer made within the context of the United Nations Conference on Trade and Development (Unctad), the European Community opened generalised tariff preferences, commencing in 1971, in respect of certain agricultural and industrial products from developing countries; whereas the initial 10-year period of application of the system of preferences ended on 31 December 1980; whereas a second 10-year period ended on 31 December 1990; whereas the scheme was kept in being, unchanged, until 31 December 1994 when the Community made a new 10-year offer (1995-2004);
- 2) Whereas the positive role played by the system in the past in improving access for the developing countries to the markets of preference-giving countries is accepted and justifies its continued existence for a time, in step with other priority measures, including the multilateral liberalisation of trade;
- 3) Whereas in a communication to the Council dated 1 June 1994 the Commission set out its recommendations for guidelines for a further 10-year period of application of its scheme of generalised preferences for the period 1995-2004;

- (4) Whereas these ten-year guidelines were confirmed in 1995 by the adoption of the first scheme for the 10-year period, opened by Council Regulation (EC) No 3281/94 of 19 December 1994 applying a four-year scheme of generalised tariff preferences (1995-1998) in respect of certain industrial products originating in developing countries <sup>(2)</sup> and Council Regulation (EC) No 1256/96 of 20 June 1996 applying multiannual schemes of generalised tariff preferences from 1 July 1996 to 30 June 1999 in respect of certain agricultural products originating in developing countries <sup>(3)</sup>;

- (5) Whereas the Treaty on European Union has lent a fresh impetus to Community development policy as an aspect of the Union's external policy, by setting a priority objective to the sustainable economic and social development of the developing countries and their smooth and gradual integration into the world economy;

- (6) Whereas the Community scheme of generalised preferences should therefore continue in its development-oriented approach, focusing in priority on the countries which have most need of it, i. e. the poorest countries; whereas the scheme should be complementary to World Trade Organisation (WTO) instruments and should foster the integration of developing countries into the world economy and the multilateral trading system; whereas the giving of preferences should

<sup>1)</sup> OJ C 362, 24.11.1998, p. 1.

<sup>(2)</sup> OJ L 348, 31.12.1994, p. 1. Regulation as last amended by Regulation (EC) No 602/98 (OJ L 80, 18.3.1993, p. 1).

<sup>(3)</sup> OJ L 160, 29.6.1996, p. 1. Regulation as last amended by Regulation (EC) No 602/98 (OJ L 80, 18.3.1998, p. 1).

accordingly be seen as a transitional measure, to be used as needed and phased out when the need is considered no longer to exist;

given sector exceeded 25 % of all beneficiaries' exports of those products in that sector in the statistical reference year of the previous scheme, irrespective of their level of development;

- (7) Whereas the Community scheme of generalised tariff preferences must continue to aim at a level of liberalisation at which the impact of the preferential margin on the potential volume of preferential trade is neutral overall compared with the previous schemes, without prejudice to special incentive arrangements;
- (8) Whereas the Community scheme of generalised tariff preferences must also take account of certain sectors or products which are sensitive for Community industry and agriculture; whereas sensitive sectors should continue to be protected against import surges by means of a dual mechanism involving a modulation of preferential tariff margins coupled with an emergency safeguard clause;
- (9) Whereas in order to improve access to the Community market and increase the actual take-up preferences by moderately developed or less-developed countries, the system of graduation should continue in being;
- (10) Whereas sector/country graduation combines a development criterion, expressed as a development index reflecting a country's per capita income and the level of its manufactured exports as compared with those of the Community, with a measurement of relative specialisation expressed as a specialisation index based on the ratio of the beneficiary country's share of total Community imports in general to its share of total Community imports in a given sector; whereas combined application of these two criteria should make it possible to adjust the crude results of the specialisation index, in terms of the sectors to be excluded, in line with the level of development;
- (11) Whereas the Community may review the results of the graduation mechanism before the end of 1999 in the light of changes in the world trade and investment climate;
- (12) Whereas the sector/country graduation system should also continue to apply to beneficiary countries whose exports of products covered by the generalised system of preferences (GSP) in a given sector exceeded 25 % of all beneficiaries' exports of those products in that sector in the statistical reference year of the previous scheme, irrespective of their level of development;
- (13) Whereas countries whose exports to the Community of products covered by the GSP in a given sector did not exceed 2 % of all beneficiary countries' exports to the Community in that sector in the statistical reference year of the previous scheme should remain exempt from the graduation system;
- (14) Whereas countries and territories whose per capita income is higher than that of a Member State of the Community and whose development index is higher than -1 should continue to be excluded from the scheme;
- (15) Whereas at the Singapore ministerial conference in December 1996 the WTO member countries pledged to carry out an action plan to improve access to their markets for products originating in the least-developed countries;
- (16) Whereas, on the basis of a Commission communication of 16 April 1997 and the Council conclusions of 2 June 1997, Council Regulation (EC) No 602/98 <sup>(1)</sup> granted least-developed countries not party to the Lomé Convention preferences equivalent to those enjoyed by signatories;
- (17) Whereas countries undertaking effective programmes to combat drug production and trafficking should remain entitled to the more favourable treatment granted them under the previous scheme; whereas the countries concerned will therefore continue to enjoy duty-free access for industrial and agricultural products provided they continue their efforts to combat drugs; whereas the above treatment should be extended to industrial products from the Central American Common Market countries and Panama;
- (18) Whereas Council Regulation (EC) No 1154/98 <sup>(2)</sup> implemented the special incentive arrangements concerning labour rights and environmental

<sup>(1)</sup> OJ L 80, 18.3.1998, p. 1.

<sup>(2)</sup> OJ L 160, 4.6.1998, p. 1.

protection provided for in Articles 7 and 8 of Regulations (EC) No 3281/94 and (EC) No 1256/96;

- (19) Whereas the special incentive arrangements should be available to countries which are beneficiaries of the general scheme, even in sectors where they may be subject to the graduation mechanism but not in those subject to the clause in Article 5(1) of Regulation (EC) No 3281/94 and (EC) No 1256/96, as these are excluded for reasons of competitive capacity irrespective of the level of development of the country concerned;
- (20) Whereas the incentives for labour rights may be granted only to countries which request them in writing and provide proof that they apply legislation incorporating the substance of the standards laid down in ILO Conventions No 87 and No 98 concerning the application of the principles of the right to organise and to bargain collectively and ILO convention No 138 concerning the minimum age for admission to employment;
- (21) Whereas the incentives for labour rights should be confined to countries, or in certain cases, to production sectors that have actually taken steps to comply with the ILO Conventions in question; whereas provision must therefore be made for the incentives to apply to certain sectors but not to others;
- (22) Whereas the incentives for environmental protection may be granted only to countries that request them and provide proof that they apply legislation incorporating the substance of the standards of the International Tropical Timber Organisation;
- (23) Whereas requests for application of the social and environmental incentives must be subject to a publication procedure enabling interested parties to make their views known; whereas the decision on whether to grant this treatment must be taken after the Commission has examined the requests closely and the Generalised Preferences Committee has delivered a favourable opinion;
- (24) Whereas operation of the incentive arrangements for labour rights is contingent on certification by the authorities of the beneficiary countries of product conformity with the abovementioned standards and on the application of administrative cooperation procedures similar to those used to verify the origin of goods;
- (25) Whereas for the purposes of certification and administrative cooperation procedures, the relevant provisions of Council Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the community Customs Code<sup>(1)</sup> should be applied; whereas, however, special procedures should be provided in order to safeguard the legitimate interests of importers using the special incentive arrangements;
- (26) Whereas if the incentives are to be fully effective the additional preferential margin must be attractive; whereas the margins specified in Regulation (EC) No 1154/98 should accordingly continue to apply;
- (27) Whereas the international criteria for the preservation of tropical forests cannot for the time being be used to monitor logging operations; whereas at this stage it is preferable for the purposes of the environmental incentives to vet countries thoroughly in advance, without prejudice to subsequent use of *ex post* verification as soon as conditions permit; whereas the additional preferential margins available should be the same as those adopted in the social field;
- (28) Whereas, however, owing to the great sensitivity of the products referred to in Part 1 of Annex I to this Regulation, the further reduction in duty which may be applied to these products under the special incentive arrangements should be limited to 40 %;
- (29) Whereas in certain circumstances it may be appropriate to withdraw temporarily all or part of

<sup>(1)</sup> OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 1427/97 (ET L 196, 24.7.1997, p. 31).

a country's entitlement under the special incentive arrangements for instance where beneficiary states fail to honour their commitments;

(30) Whereas in certain circumstances it may be appropriate to withdraw temporarily some or all of a country's preferential entitlement; whereas such circumstances include any form of forced labour, exports of goods made by prison labour, inadequate controls on the export or transit of drugs or on money laundering, legislation discriminating against the Community, failure to apply the administrative cooperation methods necessary for the scheme to function properly, failure to comply with obligations entered into in the Uruguay Round to meet agreed market-access objectives, or failure to comply with certain international conventions concerning the conservation and management of fishery resources;

(31) Whereas temporary withdrawal of entitlement must be the culmination of a procedure which gives all interested parties an opportunity to state their views;

(32) Whereas the Community must be able to act swiftly against third countries when its financial interests are damaged as a result of fraud, serious and repeated irregularities or a manifest lack of administrative cooperation in such countries; whereas having notified the Member States and the operators concerned of its reasonable doubts, the Commission should be able to suspend certain preferences provisionally on the basis of sufficient evidence;

(33) Whereas at the end of that procedure the decision on temporary withdrawal as defined above should be taken in the context of overall relations with the beneficiary country concerned; whereas the Community interest may in some cases be better served by having the Council discuss that context, which is likely to include aspects unrelated to trade; whereas the power to decide on the withdrawal of some or all of a country's preferential entitlement should therefore lie with the Council;

(34) Whereas the temporary withdrawal of all tariff preferences in respect of industrial and agricultural products originating in Myanmar should remain in force in accordance with the conditions laid down

in Regulation (EC) No 552/97 <sup>(1)</sup>, on account of the use of forced labour there;

(35) Whereas it would be illogical to accord preferences in respect of products subject to anti-dumping or anti-subsidy measures unless such measures reflected the impact of the preferential arrangements;

(36) Whereas the preferential rates of duty to be applied under this Regulation should normally be calculated on the basis of the conventional rate of duty in the Common Customs Tariff for the products concerned; whereas they should, however, be calculated from the autonomous rate of duty where no conventional rate is given for the products concerned or where the autonomous rate is lower than the conventional rate; whereas it is unnecessary to include in the coverage of this Regulation products for which the Common Customs Tariff duty is free; whereas the calculation must in no case be based on duties applied under conventional or autonomous tariff quotas;

(37) Whereas the same methods of calculation should apply to *ad valorem* rates of duty as well as to the treatment of minimum and maximum duties provided in the Common Customs Tariff; whereas this reduction of duties does not, as a general rule, affect the collection of specific duties added to *ad valorem* duties;

(38) Whereas the current scheme for agricultural products as set out in Regulation (EC) No 1256/96 should be applied until its due expiry date, that is to say 30 June 1999,

HAS ADOPTED THIS REGULATION:

#### Article 1

1. The Community scheme of generalised tariff preferences, comprising general arrangements and special incentive arrangements, shall be renewed for the period from 1 July 1999 to 31 December 2001, to apply in accordance with the conditions and arrangements laid down in this Regulation.

2. This Regulation shall apply to products falling within Chapters 1 to 97 of the Common Customs Tariff, excluding Chapter 93, which are listed in Annex I. It

<sup>(1)</sup> OJ L 85, 27.3.1997, p. 8.

shall only apply to the products listed in Annex VII on the conditions laid down in Articles 6 and 7.

3. Access to the arrangements referred to in paragraph 1 shall be restricted to the countries and territories listed in Annex III.

4. Countries or territories which meet the following criteria shall be removed from the list of beneficiary countries or territories in Annex III:

— a per capita gross national product exceeding USD 8 210 for 1995, according to the most recent World Bank figures,

— a development index, calculated in accordance with the formula and figures given in Part 2 of Annex II, greater than -1.

These criteria shall apply cumulatively.

5. In order to be admitted under one of the preferential arrangements established by this Regulation, products must comply with a definition of origin adopted in accordance with the procedure laid down in Article 249 of Regulation (EEC) No 2913/92.

6. The removal of a country or territory from the list of countries and territories entitled to generalised preferences by virtue of paragraph 5 shall not affect the possibility of using products originating in that country under the regional cumulation mechanism applicable to all regional groupings referred to in Article 72(3) of Commission Regulation (EEC) No 2454/93, provided that the country has been a member of the regional grouping since the multiannual system of preferences applicable to the product concerned in 1995 entered into force and is not considered to be the country of origin of the final product within the meaning of Article 72(a) of Regulation (EEC) No 2454/93.

## TITLE I

### GENERAL ARRANGEMENTS

#### Section 1

##### Modulation mechanism

#### Article 2

1. The preferential duty applying to products listed in Part 1 of Annex I shall be 85 % of the Common Customs Tariff duty applicable to the product concerned, without prejudice to the provisions of Title II.

2. The preferential duty applying to products listed in Part 2 of Annex I shall be 70 % of the Common Customs Tariff duty applicable to the product concerned, without prejudice to the provisions of Title II.

3. The preferential duty applying to products listed in Part 3 of Annex I shall be 35 % of the Common Customs Tariff duty applicable to the product concerned, without prejudice to the provisions of Title II.

4. Common Customs Tariff duties shall be suspended in their entirety on products listed in Part 4 of Annex I.

#### Section 2

##### Graduation mechanism

#### Article 3

1. Loss of entitlement to the advantages referred to in Article 2 under the graduation mechanism established by the previous scheme shall continue to apply to the countries and sectors listed in Part 1 of Annex II which meet the criteria laid down in Part 2 of Annex II.

2. Products coming under the ECSC Treaty shall remain excluded from the preferential arrangements in the case of countries which were not entitled to them under the previous scheme.

#### Article 4

1. Loss of entitlement to the advantages referred to in Article 2 under the graduation mechanism shall also continue to apply to the countries listed in Part 1 of Annex II whose exports to the Community of products covered by this scheme in a given sector exceeded 25 % of all beneficiary countries' exports to the Community in that sector in the statistical reference year of the previous scheme.

2. Countries whose exports to the Community of products covered by the scheme in a given sector did not exceed 2 % of all beneficiary countries' exports to the Community in that sector in the statistical reference year of the previous scheme shall continue to be exempt from the graduation mechanism.

#### Article 5

The Commission shall present a report to the Committee referred to in Article 31 on the application of Articles 3

and 4 by 31 December 1999 and submit appropriate proposals to the Council at the latest by 31 December 2000.

### Section 3

#### Special support arrangements for the least-developed countries

#### Article 6

For the least-developed countries listed in annex IV, Common Customs Tariff duties shall be suspended in their entirety in respect of the products listed in Annex I and reduced according to the modulation mechanism provided for in Article 2 in respect of the products listed in Annex VII.

### Section 4

#### Special arrangements supporting measures to combat drugs

#### Article 7

For the countries listed in Annex V, Common Customs Tariff duties shall be suspended in their entirety on the industrial products listed in Annex I falling within Chapters 25 to 97 of the Common Customs Tariff, excluding Chapter 93, and on the agricultural products listed in Annex VII, except for those marked with an asterisk and without prejudice to the procedure described in Article 31(3).

## TITLE II

### SPECIAL INCENTIVE ARRANGEMENTS

### Section 1

#### Common provisions

#### Article 8

The special incentive arrangements concerning labour rights and environmental protection introduced by the previous scheme are hereby renewed according to the terms and conditions laid down in this Title.

#### Article 9

The provisions of this Title relating to the special incentive arrangements for the protection of the environment shall apply only to the products originating in the tropical forest listed in Annex VIII.

#### Article 10

1. The preferential duty applying to agricultural products of Chapters 1 to 24 of the Common Customs Tariff listed in Annex I which comply with the conditions of this Title shall be reduced by an amount equal to:

- 10 % of the Common Customs Tariff duty applicable to the products in Part 1,
- 20 % of the Common Customs Tariff duty applicable to the products in Part 2,
- 35 % of the Common Customs Tariff duty applicable to the products in Part 3,

2. The preferential duty applying to industrial products of Chapters 25 to 97 of the Common Customs Tariff, excluding Chapter 93, which are listed in Annex I and which comply with the conditions of this Title shall be reduced by an amount equal to:

- 15 % of the Common Customs Tariff duty applicable to the products in Part 1,
- 25 % of the Common Customs Tariff duty applicable to the products in Part 2,
- 35 % of the Common Customs Tariff duty applicable to the products in Part 3,

3 (a) The duty applying to agricultural products of Chapters 1 to 24 of the Common Customs Tariff referred to in Article 3(1) which comply with the conditions of this Title shall be reduced by an amount equal to 15 % of the Common Customs Tariff duty applicable to the product in question;

(b) The duty applying to industrial products of Chapters 25 to 97, excluding Chapter 93, referred to in Article 3(1) which comply with the conditions of this Title shall be reduced by an amount equal to 25 % of the Common Customs Tariff duty applicable to the product in question.

4. The reduction in duty referred to in paragraphs 1, 2 and 3 shall not be accorded to the countries and sectors referred to in Article 4(1).

5. The application of the special incentive arrangements shall not result in treatment more favourable than that applied under Article 7 for the products listed in Annex VII.

Section 2

Procedure for granting the special incentive arrangements concerning labour rights

Article 11

1. Without prejudice to the following Articles, the reductions specified in Article 10 shall apply to products originating in the beneficiary countries listed in Annex III on condition that the authorities of those countries have applied to the Commission in writing to take advantage of the special arrangements for their originating products, giving details of:

- their domestic legislation incorporating the substance of the standards laid down in ILO Conventions No 87 and No 98 concerning application of the principles of the right to organise and to bargain collectively and Convention No 138 concerning the minimum age of admission to employment; the full text of such legislation must be attached, together with an official translation into one of the Community languages,
- the measures taken to apply and monitor these provisions effectively, any sectoral restrictions on their application, any breaches observed and a breakdown of such breaches by production sector,
- a commitment by the government of the country in question to take full responsibility for monitoring application of the special arrangements and the relevant administrative cooperation procedures.

2. The Commission shall publish a notice in the *Official Journal of the European Communities*, announcing that such a request has been made by a beneficiary country and stating that any relevant information concerning the request may be sent to the Commission by any interested natural or legal person; it shall specify the period within which interested parties may make known their views.

Article 12

1. The Commission shall examine the requests submitted by the beneficiary countries and, depending on the content, may put any further questions which it considers relevant.

2. The Commission shall seek whatever information it considers necessary and may check this information where appropriate with the persons referred to in Article 11(2) or any other natural or legal person.

3. The Commission may carry out checks in requesting beneficiary countries, and in cooperation with them, to verify all or part of the information gathered. The Commission shall invite the authorities of such beneficiary countries to cooperate in these investigations. The Commission may be assisted in this task by the Member States.

4. The Commission shall complete the examination of a request within a year of the date of receipt. It may extend this deadline if necessary informing the Committee referred to in Article 31.

5. The Commission shall submit the finding of its examination of the Committee referred to in Article 31.

Article 13

1. The Commission shall decide, in accordance with the procedure laid down in Article 32, either to grant the special incentive arrangements to products originating in the requesting country on condition that the monitoring and administrative cooperation arrangements defined in the following Articles of this Title are observed or, if it considers that the requesting country's legislative, implementing and monitoring provisions do not ensure effective application of ILO Conventions No 87, No 98 and No 138, not to grant them.

2. Where the special arrangements cannot be applied in accordance with the procedure laid down in paragraph 1, the Commission may decide in accordance with the procedure laid down in Article 32 that the special arrangements be granted to some sectors if, after the examination provided for in Article 12, it considers that ILO Conventions No 87, No 98 and No 138 are effectively applied only in those sectors.

3. Applicant countries shall be notified by the Commission of decisions taken pursuant to paragraphs 1 and 2 and of the date on which they enter into force.

4. In particular, if the Commission decides not to grant the special incentive arrangements to a country or to exclude some sectors, it shall explain the reasons for its decision to the applicant country if that country so requests. Such dialogue shall be conducted in close coordination with the committee referred to in Article 31.

Section 3

Monitoring procedure and administrative cooperation  
methods for the special incentive arrangements  
concerning labour rights

Article 14

1. Products referred to in Article 10 originating in countries which have been notified of a decision granting them entitlement to the special incentive arrangements shall be admitted under the arrangements provided for in Article 10 from the date of entry into force of that decision on presentation of a statement by the beneficiary country's competent authorities, duly identified during appraisal of the request, certifying that the products in question and their components have been manufactured in that country, or in a country entitled to regional cumulation within the meaning of Article 72 of Regulation (EEC) No 2454/93, under conditions complying with the domestic legislation referred to in the first indent of Article 11(1) and are therefore eligible for the special incentive arrangements.

2. The statement referred to in paragraph 1 shall take the following form, as appropriate:

'ILO Conventions No 87, No 98, No 138 — Title II of Regulation (EC) No 2820/98',

and shall be entered in box 4 of the certificate of origin form A or on the invoice declaration provided for in Article 90 of Regulation (EEC) No 2454/93. This statement shall be validated by a stamp of the beneficiary country authority referred to in paragraph 1, in accordance with the provisions of Article 93 of Regulation (EEC) No 2454/93.

3. In the case of the products referred to in Article 3, the certificate of origin form A or the invoice declaration shall be valid solely in respect of the special incentive arrangements and not for any other preferential treatment.

Article 15

1. The provisions of Article 81(3) to (6), Article 84 and Articles 93 to 95 of Regulation (EEC) No 2454/93 shall apply *mutatis mutandis* to the statements referred to in Article 14.

2. The issuing authorities for the statements referred to in Article 14 may be different from those for certificates of origin form A.

3. Having regard to Article 94(5) of Regulation (EEC) No 2454/93, the Commission, in cooperation with the

Committee referred to in Article 31, shall draw up a non-exhaustive list of criteria specifying cases of reasonable doubt which may arise for these incentives, at the latest by the time a request for special preferences is granted. The Commission shall publish this list in the *Official Journal of the European Communities*.

4. (a) The customs authorities in the Community shall inform the Commission, which shall immediately publish a notification in the *Official Journal of the European Communities*:

— that reasonable doubt exists about the entitlement to the special incentives, making clear the products, producers and exporters to which it applies, when a second communication is sent under Article 94(5) of Commission Regulation (EEC) No 2454/93 which relates to the benefits granted in this Regulation, or

— that a particular product from particular producers and exporters is not entitled to the special incentives, when it has been so established using the procedure in Article 94 of Regulation (EEC) No 2454/93.

(b) The part of any customs debt which corresponds to the benefits granted under this Title shall be considered not to be incurred unless it is incurred after the date of publication of the notification referred to in subparagraph (a) and the debt concerns a product, producer and exporter specially mentioned therein, or unless the conditions justifying the application of the second sentence of Article 221(3) of Regulation (EEC) No 2913/92 exist.

Section 4

Procedure for granting the special incentive  
arrangements concerning environmental protection

Article 16

1. Without prejudice to the following Articles, the reductions specified in Article 10 shall apply to products originating in the beneficiary countries listed in Annex III on condition that the authorities of those countries have applied to the Commission in writing to take advantage of the special incentive scheme for their originating products, giving details of:

- their domestic legislation incorporating the substance of the ITTO standards; the full text of such legislation must be attached, together with an authentic translation into one of the Community languages,
- the measures taken to implement that legislation,
- their commitment to maintain that legislation and the implementing measures.

2. The Commission shall publish a notice in the *Official Journal of the European Communities* announcing that such a request has been made by a beneficiary country and stating that any relevant information concerning the request may be sent to the Commission by any interested natural or legal person; it shall specify the period within which interested parties may make known their views.

#### Article 17

1. The Commission shall examine the requests submitted by the beneficiary countries and, depending on the content, may put any further questions which it considers relevant.

2. The Commission shall seek whatever information it considers necessary and may check this information where appropriate with the persons referred to in Article 16(2) or any other natural or legal person.

3. The Commission may carry out checks in requesting beneficiary countries, and in cooperation with them, to verify all or part of the information gathered. The Commission shall invite the authorities of such beneficiary countries to cooperate in these investigations. The Commission may be assisted in this task by the Member States.

4. The Commission shall complete the examination of a request within a year of the date of receipt. It may extend this deadline if necessary, informing the Committee referred to in Article 31.

5. The Commission shall submit the findings of its examination to the Committee referred to in Article 31.

#### Article 18

1. The Commission shall decide in accordance with the procedure laid down in Article 32:

- either to grant the special incentive arrangements to products originating in the requesting country,
- or, if it considers that the requesting country's legislation is not sufficient to ensure effective application of the substance of the ITTO standards, not to grant the special incentive arrangements to that country.

2. Requesting countries shall be notified by the Commission of decisions taken pursuant to paragraph 1 and of the date on which they enter into force.

3. In particular, if the Commission decides not to grant the special incentive arrangements to a country, it shall explain the reasons for its decision to the applicant country. Such dialogue shall be conducted in close coordination with the Committee referred to in Article 31.

#### Section 5

Monitoring procedure and administrative cooperation methods for the special incentive arrangements concerning environmental protection

#### Article 19

1. Certificates of origin form A issued for products referred to in Article 10 and the invoice declarations provided for in Article 90 of Regulation (EEC) No 2454/93 shall bear the following endorsement, as appropriate:

'Environmental clause — Title II of Regulation (EC) No 2820/98'.

2. In the case of the products referred to in Article 3, the certificate of origin form A or the invoice declaration shall be valid solely in respect of the special incentive arrangements and not for any other preferential treatment.

#### Section 6

Other provisions common to the special incentive arrangements

#### Article 20

1. Without prejudice to the second subparagraph of Article 94(2) of Regulation (EEC) No 2454/93, all or part of a country's entitlement to the special incentive arrangements may be temporarily withdrawn if there is

sufficient evidence that that country has not fulfilled its obligations within the meaning of Articles 11 and 16. Such total or partial withdrawal shall be without prejudice to the possible application of Article 22.

2. The withdrawal decision referred to in paragraph 1 shall be adopted in accordance with the procedure laid down in Article 32.

#### Article 21

For the highly sensitive products referred to in Part 1 of Annex I, the reduction in duty resulting from the application of Article 10 may not exceed 40 %.

### TITLE III

#### REINTRODUCTION OF COMMON CUSTOMS TARIFF DUTIES AND RELATED PROCEDURES

##### Section 1

##### Temporary withdrawal clause

#### Article 22

1. The arrangements provided for by this Regulation may at any time be temporarily withdrawn in whole or in part, in the following circumstances:

- (a) practice of any form of slavery or forced labour as defined in the Geneva Conventions of 25 September 1926 and 7 September 1956 and International Labour Organisation Conventions No 29 and No 105;
- (b) export of goods made by prison labour;
- (c) manifest shortcomings in customs controls on export or transit of drugs (illicit substances or precursors), or failure to comply with international conventions on money laundering;
- (d) fraud or failure to provide administrative cooperation as required for the verification of certificates of origin form A;
- (e) in manifest cases of unfair trading practices on the part of a beneficiary country. The withdrawal shall be in full compliance with the WTO rules;
- (f) manifest cases of infringement of the objectives of international conventions such as NAFO, NEAFC,

ICCAT and NASCO concerning the conservation and management of fishery resources.

2. Temporary withdrawal shall not be automatic, but shall follow the procedural requirements laid down in the following Articles, including Article 26(3).

#### Article 23

1. The circumstances referred to in Article 22(1) which might make it necessary to resort to temporary withdrawal of preferences may, as regards subparagraphs (d) and (f), be identified by the Commission and, as regards subparagraphs (a) to (c) be brought to the Commission's attention by a Member State, or by any natural or legal person, or association not endowed with legal personality, which can show an interest in such withdrawal. The Commission shall communicate the information immediately to all Member States.

2. Consultations may be initiated either at the request of a Member State or at the Commission's request. They shall take place within eight working days of receipt by the Commission of the information referred to in paragraph 1 and in any event before adoption of any Community measures withdrawing preferences.

3. The consultations shall take place in the Committee referred to in Article 31, which shall be convened by its chairman, who shall communicate all pertinent information to the Member States as soon as possible.

4. The consultations shall be concerned *inter alia* with analysis of the circumstances referred to in Article 22 and the measures to be taken.

#### Article 24

1. Where the Commission finds that there is sufficient evidence to establish that a beneficiary country meets the conditions laid down in Article 22(1)(d), it may take action against that country to suspend in whole or in part the arrangements provided for in this Regulation for a period of three months, renewable once only, provided that it has first:

- informed the Committee referred to in Article 31 of its intentions,
- called on the Member States to take such precautionary measures as are necessary in order to safeguard the Community's financial interests,
- published a notice in the *Official Journal of the European Communities* stating that there are grounds

for reasonable doubts about the application of the preferential arrangements by the beneficiary country concerned which may call into question its right to continue enjoying the benefits granted by this Regulation.

2. A Member State may refer the Commission's decision to the Council within 10 days. The Council, acting by qualified majority, may adopt a different decision within 30 days.

3. On conclusion of the period of suspension, the Commission shall decide either to:

- terminate the provisional suspension measure following consultation of the Committee referred to in Article 31, or
- initiate the consultations referred to in Article 23(2) with a view to temporary withdrawal of the preferences provided for in Article 22(2). Pending the outcome of such consultations and of any investigation initiated pursuant to Article 25, the Commission may decide to extend the suspension measure in accordance with the procedure provided for in Article 32.

#### Article 25

1. Where the Commission finds, following the consultations referred to in Article 23, that there is sufficient evidence to justify initiation of an investigation, it shall:

- (a) announce the initiation of an investigation in the *Official Journal of the European Communities* and notify the country concerned thereof; such announcement shall give a summary of the information received and state that all relevant information is to be communicated to the Commission, specifying the period within which interested parties may make known their views in writing;
- (b) commence the investigation, lasting up to one year, in cooperation with the Member States and in consultation with the Committee referred to in Article 31. The duration of the investigation may be extended if need be under the same procedure.

2. The Commission shall seek all information it deems to be necessary and shall, where it considers this appropriate, after consulting the Committee referred to in Article 31, verify the information with economic operators and the competent authorities of the beneficiary country concerned. For this purpose the Commission may dispatch its own experts to establish on the spot the truth of the allegations made by the persons referred to in Article 23(1). The Commission shall provide the competent authorities of the beneficiary

country concerned with every opportunity to cooperate as necessary in the conduct of these enquiries.

3. The Commission may also be assisted by officials of the Member State on whose territory verification might be sought, if the said Member State so requests.

4. The Commission may hear the interested parties. It shall so hear them if they have, within the period prescribed in the notice published in the *Official Journal of the European Communities*, made a written request for a hearing showing that they are likely to be affected by the result of the investigation and that there are particular reasons why they should be heard orally.

5. Where information requested by the Commission is not provided within a reasonable period or the investigation is significantly impeded, findings may be made on the basis of the facts available.

#### Article 26

1. When the investigation is complete, the Commission shall report the findings to the Committee referred to in Article 31.

2. If the Commission considers temporary withdrawal of preference to be unnecessary, it shall, after consulting the Committee referred to in Article 31, publish a notice in the *Official Journal of the European Communities*, announcing the termination of the investigation and setting out its main conclusions.

3. If the Commission considers temporary withdrawal of preference to be necessary, it shall submit an appropriate proposal to the Council, which shall decide within 30 days on it by a qualified majority.

#### Section 2

##### Anti-dumping clause

#### Article 27

Preferences shall normally be granted to products which are subject to anti-dumping or anti-subsidy measures under Regulation (EC) No 384/96<sup>(1)</sup> and (EC) No 2026/97<sup>(2)</sup> as amended, unless it can be shown that

(1) OJ L 56, 6.3.1996, p. 1. Regulation as last amended by Regulation (EC) No 905/98 (OJ L 128, 30.4.1998, p. 18).

(2) OJ L 288, 21.10.1997, p. 1.

those measures were based on injury caused and on prices which did not reflect the preferential tariff arrangements granted to the country concerned. To that end, the Commission shall publish in the *Official Journal of the European Communities* a list of products and countries to which preference is not granted.

### Section 3

#### Safeguard clause

#### Article 28

1. Where a product originating in one of the countries or territories listed in Annex III is imported on terms which cause or threaten to cause serious difficulties to a Community producer of like or directly competing products, Common Customs Tariff duties on that product may be reintroduced at any time at the request of a Member State or on the Commission's own initiative.

2. The Commission shall announce the opening of an investigation in the *Official Journal of the European Communities*. The announcement shall provide a summary of the information received and state that any useful information should be communicated to the Commission; it shall specify the period within which interested parties may make their views known in writing.

3. In examining the possible existence of serious difficulties the Commission shall take account, *inter alia*, of the factors listed in Annex VI where the information is available.

4. The Commission shall take the decision within 30 working days of consulting the Committee referred to in Article 31. A Member State may refer the Commission's decision to the Council within 10 days. The Council, acting by a qualified majority, shall have 30 days within which to adopt a different decision.

5. The beneficiary countries concerned shall be informed of such measures before the said measures become effective.

6. Where exceptional circumstances requiring immediate action make either notification or examination impossible, the Commission may, after so informing the

Member States, implement any preventive measure which is strictly necessary and which satisfies the conditions laid down in paragraph 1 to deal with the situation.

7. Nothing in this Article shall affect the application of safeguard clauses adopted as part of the common agricultural policy under Article 43 of the Treaty, or as part of the common commercial policy under Article 113 of the Treaty, or any other safeguard clauses which may be applied.

### TITLE IV

#### COMMON PROVISIONS

#### Article 29

1. For the application of preferential duty, the expression 'Common Customs Tariff' shall be taken to mean the lowest rate of duty appearing in column 3 or column 4, taking into account the periods of application mentioned or referred to in that column, of the second part of Annex I of Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff<sup>(1)</sup>; a duty set up within the framework of a tariff quota shall not be reduced.

2. Subject to paragraph 3, the final rate of preferential duty calculated in accordance with this Regulation shall be rounded down to the first decimal place.

3. Where the result of calculating the rate of preferential duty in application of paragraph 2 is one of the following, the preferential rate shall be considered a full exemption:

- 1 % or less in the case of *ad valorem* duties, or
- EUR 0,5 or less per individual euro amount in the case of specific duties.

4. Save as otherwise provided in the Annexes, with respect to products falling within Chapters 1 to 24, wherever customs duties comprise an *ad valorem* duty plus one or more specific duties, the preferential reduction is limited to the *ad valorem* duty. Where the customs duties comprise an *ad valorem* duty with a minimum and a maximum duty, the preferential

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 2261/98 (OJ L 292, 30.10.1998, p. 1).

reduction also applies to that minimum and maximum duty. Where they comprise more than one specific duty, the preferential reduction applies to all of these.

5. Changes to Annexes I, II, VII and VIII made necessary by amendments to the Combined Nomenclature shall be adopted in accordance with the procedure laid down in Article 32(1) and (2).

#### Article 30

1. Within six weeks of the end of each quarter the Member States shall send the Statistical Office of the European Communities their statistical data on goods admitted for free circulation during that quarter under the tariff preferences provided for in this Regulation. The said data, supplied by reference to Combined Nomenclature codes and, where applicable, TARIC codes, shall show, by country of origin, values, quantities and any supplementary units required in accordance with the definitions in Council Regulation (EC) No 1172/95 <sup>(1)</sup> and Commission Regulation (EC) No 840/96 <sup>(2)</sup>.

2. The Member States shall forward to the Commission, at its request, and by the 11th day of each month at the latest, details of the quantities of products admitted under these arrangements during the previous months. The Member States and the Commission shall cooperate closely to ensure that this provision is complied with.

#### Article 31

1. The Generalised Preferences Committee created by Article 17 of Council Regulation (EC) No 3281/94, hereinafter referred to as 'the Committee', may examine any matter relating to the application of this Regulation which is raised by its chairman either on his own initiative or at the request of a Member State's representative.

2. On the basis of an annual report from the Commission, it shall examine the extent to which the principle of neutrality of the effects of this scheme has been observed and any steps being considered by the Commission, either in accordance with the procedure laid down in Article 32 or through a proposal submitted to the Council, to ensure proper observance thereof.

3. On the basis of an annual report from the Commission, it shall also examine the effects of the

special arrangements with regard to drugs, including the progress made by the countries listed in Annex V in the fight against drugs and, if progress is insufficient, any measures which the Commission is considering taking, in accordance with the procedure laid down in Article 32 and after consulting the country concerned, to suspend in whole or in part the application of Article 7.

4. On the basis of an annual report from the Commission, it shall also examine the effects of the special incentive arrangements, including the progress made by the beneficiary countries and the measures being considered to remedy reported shortcomings. Those measures shall be adopted in accordance with the procedures laid down in Article 32.

#### Article 32

1. The Commission representative shall submit to the Committee a draft of the measures to be taken. The committee shall deliver its opinion on the draft within a time limit which the chairman may lay down according to the urgency of the matter. The opinion shall be delivered by the majority laid down in Article 148(2) of the Treaty for the adoption of decisions that the Council is called on to take on a proposal from the Commission. During votes within the Committee, the votes of the representatives of the Member States shall be weighted as set out in the Article referred to above. The chairman shall not vote.

2. (a) The Commission shall adopt the measures envisaged if they are in accordance with the opinion of the Committee.

(b) If the measures envisaged are not in accordance with the opinion of the Committee, or if no opinion is delivered, the Commission shall without delay submit to the Council a proposal relating to the measures to be taken. The Council shall act by a qualified majority.

(c) If, within three months of referral to the Council, the Council has not acted, the proposed measures shall be adopted by the Commission.

#### TITLE V

#### FINAL PROVISIONS

#### Article 33

1. The Commission shall adopt the necessary budget implementation measures to ensure appropriate technical

<sup>(1)</sup> OJ L 118, 25.5.1995, p. 10. Regulation as last amended by Regulation (EC) No 374/98 (OJ L 48, 19.2.1998, p. 6).

<sup>(2)</sup> OJ L 114, 8.5.1996, p. 7.

assistance to beneficiary countries, in particular the least-developed countries, to help them take advantage of the arrangements and improve their access to international trade in general, including through the use of computerised means.

2. The Commission shall also adopt the necessary budget implementation measures for the application of all provisions under Titles II and III of this Regulation.

#### Article 34

1. Applications made under Articles 3 or 11 of Regulation (EC) No 1154/98 shall be considered as applications made under Articles 11 and 16 respectively of this Regulation.

2. Regulation (EC) No 3281/94 shall be extended until 30 June 1999 and Annex I thereof replaced by those points of Annex I of this Regulation relating to Chapters

25 to 97 of the Combined Nomenclature. Annex V of Regulation (EC) No 3281/94 shall be replaced by Annex V hereto.

3. The period of validity of Article 17 of Regulation (EC) No 3281/94 shall be extended until the date of expiry of this Regulation.

4. Council Regulation (EC) No 552/97 of 24 March 1997 temporarily withdrawing access to generalised tariff preferences from the Union of Myanmar, which refers to Regulations (EC) No 3281/94 and (EC) No 1256/96 shall be considered to refer, *mutatis mutandis*, to this Regulation.

#### Article 35

1. This Regulation shall enter into force on 1 January 1999.

2. It shall apply from 1 July 1999 to 31 December 2001, except for Article 34(2) which shall apply from 1 January 1999.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 21 December 1998.

*For the Council*

*The President*

M. BARTENSTEIN

ANNEX <sup>(1)</sup> <sup>(2)</sup>

PRODUCT SENSITIVITY CATEGORIES <sup>(3)</sup>

PART 1

Very sensitive products

| CN code    | Description of goods                                                                                                                                                                                        |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0101 20 10 | Live asses                                                                                                                                                                                                  |
|            | Trout other than the species <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> :                                                                                                              |
| 0301 91 90 | — Live                                                                                                                                                                                                      |
| 0302 11 90 | — Fresh or chilled                                                                                                                                                                                          |
| 0303 21 90 | — Frozen                                                                                                                                                                                                    |
|            | Filletts:                                                                                                                                                                                                   |
| 0304 10 11 | — Of trout of the species <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i>                                      |
| 0304 20 11 |                                                                                                                                                                                                             |
| 0304 20 55 | — Of hake of the genus <i>Merluccius</i> , frozen                                                                                                                                                           |
| 0304 20 56 |                                                                                                                                                                                                             |
| 0304 20 58 |                                                                                                                                                                                                             |
| 0304 20 59 | — Of hake of the genus <i>Urophycis</i> , frozen                                                                                                                                                            |
|            | Other fish meat, frozen:                                                                                                                                                                                    |
| 0304 90 47 | — Of hake of the genus <i>Merluccius</i>                                                                                                                                                                    |
| 0304 90 49 | — Of hake of the genus <i>Urophycis</i>                                                                                                                                                                     |
| ex 0603    | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared, other than fresh orchids from 1 June to 31 October |
| 0701 90 51 | New potatoes, fresh or chilled, from 1 January to 15 May                                                                                                                                                    |
|            | Onions, shallots, leeks and other alliaceous vegetables, fresh or chilled:                                                                                                                                  |
| 0703 10    | — Onions and shallots                                                                                                                                                                                       |
| 0703 90 00 | — Leeks and other alliaceous vegetables                                                                                                                                                                     |
| 0704       | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled                                                                                                                       |
| 0705       | Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled                                                                                                                    |
| 0706       | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled                                                                                                    |

<sup>(1)</sup> With respect to products falling within Chapters 1 to 24, wherever customs duties comprise an *ad valorem* duty plus one or more specific duties, the preferential reduction is limited to the *ad valorem* duty. Where the customs duties comprise an *ad valorem* duty with a minimum and a maximum duty, the preferential reduction also applies to that minimum and maximum duty. Where they comprise more than one specific duty, the preferential reduction applies to all of these.

<sup>(2)</sup> Preferences are not to be granted in respect of products of Chapter 3 and CN codes 1604, 1605 and 1902 20 10, originating in Armenia, Azerbaijan, Belarus, Georgia, Greenland, Kazakhstan, Kyrgyzstan, Moldova, Uzbekistan, Russia, Tajikistan, Turkmenistan, Ukraine.

<sup>(3)</sup> Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together. Products qualifying under the ordinary tariff arrangements for exemption or total temporary suspension of the Common Customs Tariff duties are included only for reasons of simplification.

| CN code       | Description of goods                                                                                  |
|---------------|-------------------------------------------------------------------------------------------------------|
| 0708          | Leguminous vegetables, shelled or unshelled, fresh or chilled                                         |
|               | Other vegetables, fresh or chilled:                                                                   |
| ex 0709 10 00 | — Globe artichokes, from 1 July to 31 October                                                         |
| 0709 20 00    | — Asparagus                                                                                           |
| 0709 30 00    | — Aubergines (egg-plants)                                                                             |
| 0709 40 00    | — Celery other than celeriac                                                                          |
| 0709 51       | — Mushrooms                                                                                           |
| 0709 60 10    | — Sweet peppers                                                                                       |
| 0709 70 00    | — Spinach, New Zealand spinach and orache spinach (garden spinach)                                    |
| 0709 90 10    | — Salad vegetables, other than lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.) |
| 0709 90 20    | — Chard (or white beet) and cardoons                                                                  |
| 0709 90 40    | — Capers                                                                                              |
| 0709 90 50    | — Fennel                                                                                              |
|               | Vegetables (uncooked or cooked by steaming or boiling in water), frozen:                              |
| 0710 10 00    | — Potatoes                                                                                            |
| 0710 21 00    | — Leguminous vegetables, shelled or unshelled                                                         |
| 0710 22 00    |                                                                                                       |
| 0710 29 00    |                                                                                                       |
| 0710 30 00    | — Spinach, New Zealand spinach and orache spinach (garden spinach)                                    |
| 0710 80 10    | — Olives                                                                                              |
| 0710 80 51    | — Sweet peppers                                                                                       |
| 0710 80 61    | — Mushrooms                                                                                           |
| 0710 80 69    |                                                                                                       |
| 0710 80 80    | — Globe artichokes                                                                                    |
| 0710 80 95    | — Other                                                                                               |
| 0710 90 00    | — Mixtures of vegetables                                                                              |
|               | Vegetables provisionally preserved, but unsuitable in that state for immediate consumption:           |
| 0711 10 00    | — Onions                                                                                              |
| 0711 20 10    | — Olives, for uses other than the production of oil (*)                                               |
| 0711 30 00    | — Capers                                                                                              |
| 0711 40 00    | — Cucumbers and gherkins                                                                              |
| 0711 90 40    | — Mushrooms                                                                                           |
| 0711 90 60    |                                                                                                       |
| 0711 90 90    | — Mixtures of vegetables                                                                              |
|               | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:                  |
| 0712 20 00    | — Onions                                                                                              |
| 0712 30 00    | — Mushrooms and truffles                                                                              |

(\*) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

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| CN code       | Description of goods                                                                                                                                                      |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0712 90 30    | — Tomatoes                                                                                                                                                                |
| 0712 90 50    | — Carrots                                                                                                                                                                 |
|               | Other nuts, fresh or dried, whether or not shelled or peeled:                                                                                                             |
| 0802 11 90    | — Almonds, in shell, other than bitter                                                                                                                                    |
| 0802 21 00    | — Hazelnuts or filberts ( <i>Corylus</i> spp.)                                                                                                                            |
| 0802 22 00    |                                                                                                                                                                           |
| 0802 40 00    | — Chestnuts ( <i>Castanea</i> spp.)                                                                                                                                       |
| 0803 00 11    | Plantains, fresh                                                                                                                                                          |
| 0803 00 90    | Bananas, including plantains, dried                                                                                                                                       |
| 0804 20       | Figs, fresh or dried                                                                                                                                                      |
| 0804 30 00    | Pineapples, fresh or dried                                                                                                                                                |
|               | Citrus fruit, fresh or dried:                                                                                                                                             |
|               | — Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:                                                                        |
| ex 0805 20 10 | — — From 1 March to 31 October                                                                                                                                            |
| ex 0805 20 30 |                                                                                                                                                                           |
| ex 0805 20 50 |                                                                                                                                                                           |
| ex 0805 20 70 |                                                                                                                                                                           |
| ex 0805 20 90 |                                                                                                                                                                           |
| ex 0806 10 10 | Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, other than of the variety Emperor ( <i>Vitis vinifera</i> c.v.) from 1 to 31 December |
|               | — Other grapes, fresh:                                                                                                                                                    |
| 0806 10 93    | — — From 1 January to 14 July                                                                                                                                             |
| 0806 10 95    | — — From 15 July to 31 October                                                                                                                                            |
| 0806 10 97    | — — From 1 November to 31 December                                                                                                                                        |
|               | Dried grapes:                                                                                                                                                             |
|               | — In immediate containers of a net capacity exceeding 2 kg:                                                                                                               |
| 0806 20 11    | — — Currants                                                                                                                                                              |
| 0806 20 12    | — — Sultanas                                                                                                                                                              |
| 0806 20 18    | — — Other                                                                                                                                                                 |
|               | — Other:                                                                                                                                                                  |
| 0806 20 91    | — — Currants                                                                                                                                                              |
| 0806 20 98    | — — Other                                                                                                                                                                 |
| 0807 11 00    | Melons (including watermelons), fresh                                                                                                                                     |
| 0807 19 00    |                                                                                                                                                                           |

| CN code                        | Description of goods                                                                                                                          |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
|                                | Apples, pears and quinces, fresh:                                                                                                             |
| 0808 10 10                     | — Cider apples, in bulk, from 16 September to 15 December                                                                                     |
|                                | — Pears:                                                                                                                                      |
| 0808 20 10                     | — — Perry pears, in bulk, from 1 August to 31 December                                                                                        |
| ex 0808 20 50                  | — — Other, from 1 May to 30 June                                                                                                              |
| 0808 20 90                     | — Quinces                                                                                                                                     |
|                                | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:                                                                   |
| ex 0809 10 00                  | — Apricots, from 1 January to 31 May and from 1 August to 31 December                                                                         |
| ex 0809 20 95                  | — Cherries, other than sour ( <i>Prunus cerasus</i> ) from 1 January to 20 May and from 11 August to 31 December                              |
| ex 0809 30 10<br>ex 0809 30 90 | — Peaches, including nectarines, from 1 January to 10 June and from 1 October to 31 December                                                  |
| ex 0809 40 05                  | — Plums, from 1 January to 10 June and from 1 October to 31 December                                                                          |
|                                | Other fruit, fresh:                                                                                                                           |
|                                | — Strawberries:                                                                                                                               |
| 0810 10 05                     | — — From 1 January to 30 April                                                                                                                |
| 0810 10 80                     | — — From 1 August to 31 December                                                                                                              |
| 0810 20 90                     | — Blackberries, mulberries and loganberries                                                                                                   |
| 0810 30                        | — Black-, white- or redcurrants and gooseberries                                                                                              |
| 0810 40 50                     | — Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i>                                                           |
| 0810 50                        | — Kiwifruit                                                                                                                                   |
| 0810 90 40                     | — Passion fruit, carambola and pitahaya                                                                                                       |
|                                | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter: |
|                                | — Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:                                        |
|                                | — — Containing added sugar or other sweetening matter:                                                                                        |
| 0811 20 11                     | — — — with a sugar content exceeding 13% by weight                                                                                            |
|                                | Other:                                                                                                                                        |
| 0811 20 31                     | — — — Raspberries                                                                                                                             |

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| CN code    | Description of goods                                                                                                                                |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| 0811 20 39 | — — — Blackcurrants                                                                                                                                 |
| 0811 20 59 | — — — Blackberries and mulberries                                                                                                                   |
|            | — Other:                                                                                                                                            |
|            | — — Containing added sugar or other sweetening matter:                                                                                              |
|            | — — — With a sugar content exceeding 13 % by weight:                                                                                                |
| 0811 90 11 | — — — — Tropical fruit and tropical nuts                                                                                                            |
| 0811 90 19 | — — — — Other                                                                                                                                       |
|            | — — Other:                                                                                                                                          |
| 0811 90 80 | — — — Cherries, other than sour cherries ( <i>Prunus cerasus</i> )                                                                                  |
|            | Fruit and nuts, provisionally preserved, but unsuitable in that state for immediate consumption:                                                    |
| 0812 10 00 | — Cherries                                                                                                                                          |
| 0812 20 00 | — Strawberries                                                                                                                                      |
| 0812 90 10 | — Apricots                                                                                                                                          |
| 0812 90 20 | — Oranges                                                                                                                                           |
| 0812 90 50 | — Blackcurrants                                                                                                                                     |
| 0812 90 60 | — Raspberries                                                                                                                                       |
| 0812 90 70 | — Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya and tropical nuts |
|            | Fruit, dried, other than of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter:                                             |
| 0813 10 00 | — Apricots                                                                                                                                          |
| 0813 20 00 | — Prunes                                                                                                                                            |
| 0813 30 00 | — Apples                                                                                                                                            |
| 0813 40 10 | — Peaches, including nectarines                                                                                                                     |
|            | — Mixtures:                                                                                                                                         |
| 0813 50 19 | — — Fruit salads of dried fruit, other than of heading Nos 0801. to 0806, containing prunes                                                         |
| 0813 50 91 | — — Other mixtures                                                                                                                                  |
| 0813 50 99 |                                                                                                                                                     |
|            | Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :                                                                                |
| 0904 20 10 | — Sweet peppers, dried, neither crushed nor ground:                                                                                                 |
| 1108 20 00 | Inulin                                                                                                                                              |
| 1507       | Soya-bean oil and its fractions, not chemically modified                                                                                            |
| 1512       | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, not chemically modified                                                         |
| 1514       | Rape, colza or mustard oil and fractions thereof, not chemically modified                                                                           |

| CN code    | Description of goods                                                                                                                                                                             |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1520 00 00 | Glycerol, crude; glycerol waters and glycerol lyes                                                                                                                                               |
|            | Prepared or preserved fish, whole or in pieces but not minced:                                                                                                                                   |
| 1604 13 11 | — Sardines in olive oil                                                                                                                                                                          |
| 1702 50 00 | Chemically pure fructose                                                                                                                                                                         |
| 1704 10 11 | Chewing gum, whether or not sugar-coated, containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose), in strips                                                |
|            | Chocolate and other food preparations containing cocoa:                                                                                                                                          |
| 1806 10 30 | — Cocoa powder, containing added sugar or other sweetening matter:                                                                                                                               |
|            | — — Containing 65 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose                                                                |
| 1806 10 90 | — Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: |
| 1806 20 10 | — — Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat                                                               |
| 1806 20 30 | — — Containing a combined weight of 25 % or more, but less than than 31 % of cocoa butter or milk fat                                                                                            |
| 1806 20 50 | — — Other, containing 18 % or more by weight of cocoa butter                                                                                                                                     |
|            | Uncooked pasta, not stuffed or otherwise prepared:                                                                                                                                               |
| 1902 11 00 | — Containing eggs                                                                                                                                                                                |
| 1902 19    | — Other                                                                                                                                                                                          |
| 1904 20 10 | Preparation of the Müsli type based on unroasted cereal flakes                                                                                                                                   |
|            | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:                                                                                       |
| 2001 10 00 | — Cucumbers and gherkins                                                                                                                                                                         |
| 2001 20 00 | — Onions                                                                                                                                                                                         |
| 2001 90 50 | — Mushrooms                                                                                                                                                                                      |
| 2001 90 65 | — Olives                                                                                                                                                                                         |
| 2003       | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid                                                                                                           |
|            | Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006:                                                                |
|            | — Potatoes:                                                                                                                                                                                      |
| 2004 10 10 | — — Cooked, not otherwise prepared                                                                                                                                                               |
| 2004 10 99 | — — Other than in the form of flour, meal or flakes                                                                                                                                              |
|            | — Other vegetables and mixtures of vegetables:                                                                                                                                                   |
| 2004 90 10 | — — Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )                                                                                                                                        |
| 2004 90 50 | — — Peas ( <i>Pisum sativum</i> ) and immature beans of the species <i>Phaseolus</i> spp., in pod                                                                                                |
| 2004 90 91 | — — Onions, cooked, not otherwise prepared                                                                                                                                                       |
| 2004 90 98 | — — Other, including mixtures                                                                                                                                                                    |

| CN code    | Description of goods                                                                                                                  |
|------------|---------------------------------------------------------------------------------------------------------------------------------------|
|            | Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006: |
| 2005 10 00 | — Homogenised vegetables                                                                                                              |
| 2005 20    | — Potatoes                                                                                                                            |
| 2005 40 00 | — Peas ( <i>Pisum sativum</i> )                                                                                                       |
| 2005 51 00 | — Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)                                                                                   |
| 2005 59 00 |                                                                                                                                       |
| 2005 60 00 | — Asparagus                                                                                                                           |
| 2005 80 00 | — Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )                                                                               |
|            | Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):                  |
|            | — With a sugar content exceeding 13 % by weight:                                                                                      |
| 2006 00 31 | — — Cherries                                                                                                                          |
| 2006 00 35 | — — Tropical fruits and tropical nuts                                                                                                 |
| 2006 00 38 | — — Other                                                                                                                             |
|            | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations:                               |
| 2007 10 10 | — Homogenised preparations, with a sugar content exceeding 13 % by weight                                                             |
|            | — Other:                                                                                                                              |
| 2007 91    | — — Citrus fruit                                                                                                                      |
|            | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, not elsewhere specified or included:                   |
|            | — Pineapples:                                                                                                                         |
| 2008 20 51 | — — Not containing added spirit                                                                                                       |
| 2008 20 59 |                                                                                                                                       |
| 2008 20 71 |                                                                                                                                       |
| 2008 20 79 |                                                                                                                                       |
| 2008 20 91 |                                                                                                                                       |
| 2008 20 99 |                                                                                                                                       |
|            | — Citrus fruit:                                                                                                                       |
|            | — — Containing added spirit:                                                                                                          |
|            | — — — With a sugar content exceeding 9 % by weight:                                                                                   |
| 2008 30 11 | — — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas                                                             |
|            | — — — — Other:                                                                                                                        |
| 2008 30 31 | — — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas                                                             |
| 2008 30 39 | — — — — Other                                                                                                                         |
|            | — — Not containing added spirit:                                                                                                      |
|            | — — — Containing added sugar, in immediate packings of a net content exceeding 1 kg:                                                  |

| CN code    | Description of goods                                                                                    |
|------------|---------------------------------------------------------------------------------------------------------|
| 2008 30 51 | — — — — Grapefruit segments                                                                             |
| 2008 30 55 | — — — — Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids |
| 2008 30 59 | — — — — Other                                                                                           |
|            | — — — — Containing added sugar, in immediate packings of a net content not exceeding 1 kg:              |
| 2008 30 75 | — — — — Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids |
| 2008 30 79 | — — — — Other                                                                                           |
| 2008 30 91 | — — — — Not containing added sugar                                                                      |
| 2008 30 99 |                                                                                                         |
|            | — Pears:                                                                                                |
|            | — — Containing added spirit:                                                                            |
|            | — — — In immediate packings of a net content exceeding 1 kg:                                            |
|            | — — — — Other than with a sugar content exceeding 13 % by weight:                                       |
| 2008 40 11 | — — — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas                             |
|            | — — — — Other:                                                                                          |
| 2008 40 21 | — — — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas                             |
| 2008 40 29 | — — — — — Other                                                                                         |
|            | — — In immediate packings of a net content not exceeding 1 kg:                                          |
| 2008 40 39 | — — — Other than with a sugar content exceeding 15 % by weight                                          |
|            | — Cherries:                                                                                             |
|            | — — Containing added spirit:                                                                            |
|            | — — — Other than with a sugar content exceeding 9 % by weight:                                          |
| 2008 60 11 | — — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas                               |
|            | — — — — Other:                                                                                          |
| 2008 60 31 | — — — — Of an actual alcoholic strength by mass not exceeding 11,85 % mas                               |
| 2008 60 39 | — — — — Other                                                                                           |
| 2008 60 59 | — — Other than sour cherries ( <i>Prunus cerasus</i> ), not containing added spirit                     |
| 2008 60 69 |                                                                                                         |
| 2008 60 79 |                                                                                                         |
| 2008 60 99 |                                                                                                         |
|            | — Peaches:                                                                                              |
| 2008 70 11 | — — Containing added spirit                                                                             |
| 2008 70 31 |                                                                                                         |
| 2008 70 39 |                                                                                                         |
| 2008 70 59 | — — Other than with a sugar content exceeding 15 % by weight                                            |

| CN code    | Description of goods                                                                                                                    |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------|
|            | — Strawberries:                                                                                                                         |
|            | — — Containing added spirit:                                                                                                            |
|            | — — — With a sugar content exceeding 9 % by weight:                                                                                     |
| 2008 80 11 | — — — — Of an actual alcoholic strength by mass of 11,85 % mas or less                                                                  |
|            | — — — Other:                                                                                                                            |
| 2008 80 31 | — — — — Of an actual alcoholic strength by mass of 11,85 % mas or less                                                                  |
| 2008 80 39 | — — — — Other                                                                                                                           |
|            | — — Not containing added spirit:                                                                                                        |
| 2008 80 50 | — — — Containing added sugar, in immediate packings of a net content exceeding 1 kg                                                     |
| 2008 80 70 | — — — Containing added sugar, in immediate packings of a net content not exceeding 1 kg                                                 |
|            | — — — Not containing added sugar, in immediate packings of a net content:                                                               |
| 2008 80 91 | — — — — Of 4,5 kg or more                                                                                                               |
| 2008 80 99 | — — — — Of less than 4,5 kg                                                                                                             |
|            | — Other including mixtures other than those of suheading 2008 19:                                                                       |
|            | — — Mixtures:                                                                                                                           |
|            | — — — Not containing added spirit:                                                                                                      |
|            | — — — — Not containing added sugar, in immediate packings of a net content:                                                             |
|            | — — — — — Of less than 4,5 kg:                                                                                                          |
| 2008 92 97 | — — — — — Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)                  |
| 2008 92 98 | — — — — — Other                                                                                                                         |
|            | — — Other:                                                                                                                              |
|            | — — — Containing added spirit:                                                                                                          |
| 2008 99 23 | — — — — Grapes, other than with a sugar content exceeding 13 % by weight                                                                |
|            | — — — — Other:                                                                                                                          |
|            | — — — — — With a sugar content exceeding 9 % by weight:                                                                                 |
|            | — — — — — Of an actual alcoholic strength by mass of 11,85 % mas or less:                                                               |
| 2008 99 25 | — — — — — Passion fruit and guavas                                                                                                      |
| 2008 99 26 | — — — — — Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya |

| CN code    | Description of goods                                                                                                                                                                                                                                   |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2008 99 28 | <p>— — — — — Other</p> <p>— — — — — Other:</p> <p>— — — — — Of an actual alcoholic strength by mass of 11,85 %<br/>mas or less:</p>                                                                                                                    |
| 2008 99 36 | <p>— — — — — Tropical fruit</p> <p>— — — Not containing added spirit:</p> <p>— — — — — Containing added sugar, in immediate packings of a net<br/>content exceeding 1 kg:</p>                                                                          |
| 2008 99 43 | — — — — — Grapes                                                                                                                                                                                                                                       |
| 2008 99 45 | — — — — — Plums and prunes                                                                                                                                                                                                                             |
| 2008 99 46 | <p>— — — — — Passion fruit, guavas and tamarinds</p> <p>— — — — — Containing added sugar, in immediate packings of a net<br/>content not exceeding 1 kg:</p>                                                                                           |
| 2008 99 53 | — — — — — Grapes                                                                                                                                                                                                                                       |
| 2008 99 55 | — — — — — Plums and prunes                                                                                                                                                                                                                             |
| 2008 99 61 | — — — — — Passion fruit, guavas and tamarinds                                                                                                                                                                                                          |
| 2008 99 62 | — — — — — Mangoes, mangosteens, papaws (papayas), tamarinds,<br>cashew apples, lychees, jackfruit, sapodillo plums,<br>carambola and pitahaya                                                                                                          |
| 2008 99 68 | <p>— — — — — Other</p> <p>— — — — — Not containing added sugar:</p>                                                                                                                                                                                    |
| 2008 99 72 | — — — — — Plums and prunes                                                                                                                                                                                                                             |
| 2008 99 74 |                                                                                                                                                                                                                                                        |
| 2008 99 79 |                                                                                                                                                                                                                                                        |
| 2008 99 99 | <p>— — — — — Other</p> <p>Fruit juices (including grape must) and vegetable juices, unfermented and not<br/>containing added spirit:</p> <p>— Orange juice:</p> <p>— — Frozen:</p> <p>— — — Of a density exceeding 1,33 g/cm<sup>3</sup> at 20 °C:</p> |
| 2009 11 19 | — — — — — Other than of a value not exceeding € 30 per 100 kg net<br>weight                                                                                                                                                                            |
| 2009 11 91 | — — — Of a density not exceeding 1,33 g/cm <sup>3</sup> at 20 °C                                                                                                                                                                                       |
| 2009 11 99 | <p>— — Other than frozen:</p> <p>— — — Of a density exceeding 1,33 g/cm<sup>3</sup> at 20 °C:</p>                                                                                                                                                      |
| 2009 19 19 | <p>— — — — — Other than of a value not exceeding € 30 per 100 kg net<br/>weight</p> <p>— — — Of a density not exceeding 1,33 g/cm<sup>3</sup> at 20 °C:</p>                                                                                            |

| CN code      | Description of goods                                                                                                 |
|--------------|----------------------------------------------------------------------------------------------------------------------|
| 2009 19 91   | — — — — Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight |
| 2009 20 19   | — Grapefruit juice                                                                                                   |
| 2009 20 91   |                                                                                                                      |
| 2009 20 99   |                                                                                                                      |
|              | — Juice of any other single citrus fruit:                                                                            |
|              | — — Of a density exceeding 1,33 g/cm <sup>3</sup> at 20 °C:                                                          |
| 2009 30 19   | — — — Other than of a value not exceeding € 30 per 100 kg net weight                                                 |
| 2009 30 31   | — — Of a density not exceeding 1,33 g/cm <sup>3</sup> at 20 °C                                                       |
| 2009 30 39   |                                                                                                                      |
| 2009 30 51   |                                                                                                                      |
| 2009 30 55   |                                                                                                                      |
| 2009 30 59   |                                                                                                                      |
| 2009 30 91   |                                                                                                                      |
| 2009 30 95 — |                                                                                                                      |
| 2009 30 99   |                                                                                                                      |
|              | — Pineapple juice:                                                                                                   |
|              | — — Of a density exceeding 1,33 g/cm <sup>3</sup> at 20 °C:                                                          |
| 2009 40 19   | — — — Other than of a value not exceeding € 30 per 100 kg net weight                                                 |
| 2009 40 30   | — — Of a density not exceeding 1,33 g/cm <sup>3</sup> at 20 °C                                                       |
| 2009 40 91   |                                                                                                                      |
| 2009 40 93   |                                                                                                                      |
| 2009 40 99   |                                                                                                                      |
|              | — Apple juice:                                                                                                       |
|              | — — Of a density exceeding 1,33g/cm <sup>3</sup> at 20 °C:                                                           |
| 2009 70 19   | — — — Of a value exceeding € 22 per 100 kg net weight                                                                |
| 2009 70 30   | — — Of a density not exceeding 1,33g/cm <sup>3</sup> at 20 °C                                                        |
| 2009 70 91   |                                                                                                                      |
| 2009 70 93   |                                                                                                                      |
| 2009 70 99   |                                                                                                                      |
|              | — Juice of any other single fruit or vegetable:                                                                      |
|              | — — Of a density not exceeding 1,33 g/cm <sup>3</sup> at 20 °C:                                                      |
|              | — — — Pear juice:                                                                                                    |

| CN code    | Description of goods                                                                                                                                                                                       |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2009 80 19 | <p>— — — — Other than of a value not exceeding € 22 per 100 kg net weight</p> <p>— — — — Of a density not exceeding 1,33 g/cm<sup>3</sup> at 20 °C:</p> <p>— — — — Pear juice:</p>                         |
| 2009 80 50 | <p>— — — — Of a value exceeding € 18 per 100 kg net weight, containing added sugar</p> <p>— — — — Other:</p>                                                                                               |
| 2009 80 61 | <p>— — — — — With an added sugar content exceeding 30 % by weight</p>                                                                                                                                      |
| 2009 80 63 | <p>— — — — — With an added sugar content not exceeding 30 % by weight</p>                                                                                                                                  |
| 2009 80 69 | <p>— — — — — Not containing added sugar</p> <p>— — — — Other:</p> <p>— — — — — Of a value exceeding € 30 per 100 kg net weight, containing added sugar:</p>                                                |
| 2009 80 73 | <p>— — — — — Juices of tropical fruit</p> <p>— — — — Other:</p> <p>— — — — — With an added sugar content exceeding 30 % by weight:</p>                                                                     |
| 2009 80 83 | <p>— — — — — — Juices of passion fruit and guavas</p>                                                                                                                                                      |
| 2009 80 84 | <p>— — — — — — Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya</p>                                                           |
| 2009 80 86 | <p>— — — — — — Other</p> <p>— — — — — Not containing added sugar:</p>                                                                                                                                      |
| 2009 80 97 | <p>— — — — — — Juices of tropical fruit</p>                                                                                                                                                                |
| 2009 80 99 | <p>— — — — — — Other</p> <p>— — — — — Mixtures of juices:</p> <p>— — — — — Of a density exceeding 1,33 g/cm<sup>3</sup> at 20 °C:</p> <p>— — — — — Mixtures of apple and pear juice:</p>                   |
| 2009 90 19 | <p>— — — — — Other than of a value not exceeding € 22 per 100 kg net weight</p> <p>— — — — Other:</p>                                                                                                      |
| 2009 90 29 | <p>— — — — — Other than of a value not exceeding € 30 per 100 kg net weight</p> <p>— — — — Of a density not exceeding 1,33 g/cm<sup>3</sup> at 20 °C:</p> <p>— — — — Mixtures of apple and pear juice:</p> |

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| CN code    | Description of goods                                                                                                                                |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| 2009 90 39 | — — — — Other than of a value not exceeding € 18 per 100 kg net weight, with an added sugar content exceeding 30 % by weight                        |
| 2009 90 41 | — — — Other than mixtures of apple and pear juice                                                                                                   |
| 2009 90 49 |                                                                                                                                                     |
| 2009 90 51 |                                                                                                                                                     |
| 2009 90 59 |                                                                                                                                                     |
| 2009 90 71 |                                                                                                                                                     |
| 2009 90 73 |                                                                                                                                                     |
| 2009 90 79 |                                                                                                                                                     |
| 2009 90 92 |                                                                                                                                                     |
| 2009 90 94 |                                                                                                                                                     |
| 2009 90 95 |                                                                                                                                                     |
| 2009 90 96 |                                                                                                                                                     |
| 2009 90 97 |                                                                                                                                                     |
| 2009 90 98 |                                                                                                                                                     |
|            | Active yeasts:                                                                                                                                      |
| 2102 10 31 | — Baker's yeasts                                                                                                                                    |
| 2102 10 39 |                                                                                                                                                     |
|            | Waters and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:                                               |
| 2202 90 91 | — Containing less than 0,2 % by weight of fat obtained from the products of heading Nos 0401 to 0404                                                |
| 2206 00 10 | Piquette                                                                                                                                            |
| 2207       | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength     |
| 2209 00 11 | Wine vinegar                                                                                                                                        |
| 2209 00 19 |                                                                                                                                                     |
|            | Wine lees:                                                                                                                                          |
| 2307 00 19 | — Other than having a total alcoholic strength by mass not exceeding 7,9 % mas and a dry matter content not less than 25 % by weight                |
|            | Vegetable materials and vegetable waste, vegetable residues and by-products, of a kind used in animal feeding, not elsewhere specified or included: |
|            | — Grape marc:                                                                                                                                       |
| 2308 90 19 | — — Other than having a total alcoholic strength by mass not exceeding 4,3 % mas and a dry matter content not less than 40 % by weight              |

| CN code       | Description of goods                                                                                              |
|---------------|-------------------------------------------------------------------------------------------------------------------|
|               | Unmanufactured tobacco; tobacco refuse:                                                                           |
| 2401 10 10    | — Tobacco not stemmed/stripped                                                                                    |
| 2401 10 20    |                                                                                                                   |
| 2401 10 41    |                                                                                                                   |
| 2401 10 60    |                                                                                                                   |
| 2401 20 10    | — Tobacco partly or wholly stemmed/stripped                                                                       |
| 2401 20 20    |                                                                                                                   |
| 2401 20 41    |                                                                                                                   |
| 2401 20 60    |                                                                                                                   |
| 2401 20 70    |                                                                                                                   |
| 3823 70 00    | Industrial fatty                                                                                                  |
| ex Chapter 50 | Silk, excluding products of subheadings 5001 00 00 and 5002 00 00                                                 |
| ex Chapter 51 | Wool, fine or coarse animal hair; yarn and woven fabrics, excluding products of heading No 5105                   |
| ex Chapter 52 | Cotton, excluding products of subheading 5203 00 00                                                               |
| Chapter 53    | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn                                        |
| Chapter 54    | Man-made filaments                                                                                                |
| Chapter 55    | Man-made staple fibres                                                                                            |
| Chapter 56    | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof                 |
| Chapter 57    | Carpets and other textile floor coverings                                                                         |
| Chapter 58    | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery                            |
| Chapter 59    | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use |
| Chapter 60    | Knitted or crocheted fabrics                                                                                      |
| Chapter 61    | Articles of apparel and clothing accessories, knitted or crocheted                                                |
| Chapter 62    | Articles of apparel and clothing accessories, not knitted or crocheted                                            |
| Chapter 63    | Other made-up textile articles; sets; worn clothing and worn textile articles                                     |
| 7202          | Ferro-alloys                                                                                                      |

PART 2

Sensitive products

| CN code    | Description of goods                                                         |
|------------|------------------------------------------------------------------------------|
|            | Live horses:                                                                 |
|            | — Other than pure-bred breeding animals:                                     |
| 0101 19 90 | — — Other than for slaughter                                                 |
| 0101 20 90 | — Live mules and hinnies                                                     |
|            | Live goats:                                                                  |
| 0104 20 10 | — Pure-bred breeding animals (*)                                             |
|            | Other live animals:                                                          |
| 0106 00 10 | — Domestic rabbits                                                           |
| 0106 00 20 | — Pigeons                                                                    |
| 0205 00    | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen            |
|            | Edible offal of horses, asses, mules or hinnies, fresh or chilled:           |
| 0206 80 91 | — Other than for the manufacture of pharmaceutical products                  |
| 0206 90 91 |                                                                              |
|            | Livers, frozen:                                                              |
| 0207 14 91 | — Of fowls of the species <i>Gallus domesticus</i>                           |
| 0207 27 91 | — Of turkeys                                                                 |
| 0207 36 89 | — Of ducks, geese and other fowls, other than fatty livers of ducks or geese |
|            | Other meat and edible meat offal, fresh, chilled or frozen:                  |
| 0208 10 11 | — Of domestic rabbits                                                        |
| 0208 10 19 |                                                                              |
| 0208 90 10 | — Of domestic pigeons                                                        |
| 0208 90 60 | — Of reindeer                                                                |
| 0208 90 80 | — Other                                                                      |

(\*) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code       | Description of goods                                                                                                              |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------|
|               | Meat and edible meat offal, salted, in brine, dried or smoked:                                                                    |
|               | — Meat:                                                                                                                           |
| 0210 90 10    | — — Horsemeat, salted, in brine or dried                                                                                          |
|               | — Offal:                                                                                                                          |
| 0210 90 49    | — — Of bovine animals, other than thick skirt and thin skirt                                                                      |
| 0210 90 60    | — — Of sheep and goats                                                                                                            |
| 0210 90 80    | — — Other, other than poultry liver                                                                                               |
| 0302 65 20    | Dogfish of the species <i>Squalus acanthias</i> , fresh or chilled                                                                |
| 0303 79 87    | Swordfish ( <i>Xiphias gladius</i> ), frozen                                                                                      |
|               | Frozen fillets:                                                                                                                   |
| 0304 20 61    | — Of dogfish ( <i>Squalus acanthias</i> and <i>Scyliorhinus</i> spp.)                                                             |
| 0304 20 69    | — Of other sharks                                                                                                                 |
| 0304 20 91    | — Of blue grenadier ( <i>Macruronus novaezealandiae</i> )                                                                         |
| ex 0304 20 96 | — Other: of halibut ( <i>Rheinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepsis</i> ) |
|               | Fish fillets, dried, salted or in brine, but not smoked:                                                                          |
| ex 0305 30 90 | — Other: fish of the species <i>Clupea ilisha</i> , in brine                                                                      |
|               | Dried fish, whether or not salted but not smoked:                                                                                 |
|               | — Other than cod:                                                                                                                 |
| 0305 59 70    | — Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )                                                                           |
|               | Fish, salted but not dried or smoked and fish in brine:                                                                           |
| 0305 69 30    | — Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )                                                                           |
| ex 0305 69 90 | — Other: fish of the species <i>Clupea ilisha</i> , in brine                                                                      |
|               | Mussels ( <i>Mytilus</i> spp.):                                                                                                   |
| 0307 31 10    | — Live, fresh or chilled                                                                                                          |
| 0307 39 10    | — Other                                                                                                                           |
|               | Squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):                         |
|               | — Live, fresh or chilled:                                                                                                         |

| CN code    | Description of goods                                                                                                   |
|------------|------------------------------------------------------------------------------------------------------------------------|
| 0307 41 91 | — — <i>Loligo</i> spp., <i>Ommastrephes sagittatus</i><br>— Frozen:                                                    |
| 0307 49 31 | — — <i>Loligo vulgaris</i>                                                                                             |
| 0307 49 33 | — — <i>Loligo pealei</i>                                                                                               |
| 0307 49 35 | — — <i>Loligo patagonica</i>                                                                                           |
| 0307 49 38 | — — Other                                                                                                              |
| 0307 49 51 | — — <i>Ommastrephes sagittatus</i><br>— Other than frozen:                                                             |
| 0307 49 91 | — — <i>Loligo</i> spp., <i>Ommastrephes sagittatus</i><br>Yoghurt, flavoured or containing added fruit, nuts or cocoa: |
| 0403 10 51 | — In powder, granules or other solid forms                                                                             |
| 0403 10 53 |                                                                                                                        |
| 0403 10 59 |                                                                                                                        |
| 0403 10 91 | — Other                                                                                                                |
| 0403 10 93 |                                                                                                                        |
| 0403 10 99 |                                                                                                                        |
|            | Buttermilk, curdled milk and cream; kephir and other fermented or acidified milk and cream:                            |
| 0403 90 71 | — Flavoured or containing added fruit or nuts                                                                          |
| 0403 90 73 |                                                                                                                        |
| 0403 90 79 |                                                                                                                        |
| 0403 90 91 |                                                                                                                        |
| 0403 90 93 |                                                                                                                        |
| 0403 90 99 |                                                                                                                        |
| 0405 20 10 | Dairy spreads, of a fat content not exceeding 75 %                                                                     |
| 0405 20 30 |                                                                                                                        |
| 0407 00 90 | Birds' eggs, in shell, fresh, preserved or cooked, other than of poultry                                               |
| 0509 00 90 | Natural sponges of animal origin, other than raw<br>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes:         |
| 0601 10    | — Dormant<br>— In growth or in flower:                                                                                 |
| 0601 20 30 | — — Orchids, hyacinths, narcissi and tulips                                                                            |
| 0601 20 90 | — — Other                                                                                                              |
|            | Other live plants (including their roots), cuttings and slips; mushroom spawn:                                         |
| 0602 20 90 | — Trees, shrubs and bushes of kinds which bear edible fruit or nuts, other than vine slips, grafted or rooted          |

| CN code    | Description of goods                                                                                                                                                                                                                                                      |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0602 30 00 | — Rhododendrons and azaleas                                                                                                                                                                                                                                               |
| 0602 40    | — Roses                                                                                                                                                                                                                                                                   |
| 0602 90 10 | — Mushroom spawn                                                                                                                                                                                                                                                          |
| 0602 90 30 | — Vegetable and strawberry plants                                                                                                                                                                                                                                         |
|            | — Other outdoor plants:                                                                                                                                                                                                                                                   |
|            | — — Trees, shrubs and bushes:                                                                                                                                                                                                                                             |
| 0602 90 41 | — — — Forest trees                                                                                                                                                                                                                                                        |
| 0602 90 49 | — — — Other, other than rooted cuttings and young plants                                                                                                                                                                                                                  |
| 0602 90 51 | — — Perennial plants                                                                                                                                                                                                                                                      |
| 0602 90 59 | — — Other                                                                                                                                                                                                                                                                 |
|            | — Indoor plants:                                                                                                                                                                                                                                                          |
| 0602 90 70 | — — Rooted cuttings and young plants, excluding cacti                                                                                                                                                                                                                     |
| 0602 90 91 | — — Flowering plants with buds or flowers, excluding cacti                                                                                                                                                                                                                |
| 0602 90 99 | — — Other                                                                                                                                                                                                                                                                 |
| 0604 99 90 | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared, other than fresh and not further prepared than dried |
|            | Vegetables, fresh or chilled:                                                                                                                                                                                                                                             |
| 0701 10 00 | — Potatoes, other than new potatoes from 1 January to 15 May                                                                                                                                                                                                              |
| 0701 90 10 |                                                                                                                                                                                                                                                                           |
| 0701 90 59 |                                                                                                                                                                                                                                                                           |
| 0701 90 90 |                                                                                                                                                                                                                                                                           |
| 0709 60 99 | — Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , other than sweet peppers                                                                                                                                                                           |
| 0709 90 31 | — — — Olives, for uses other than the production of oil (*)                                                                                                                                                                                                               |
| 0709 90 90 | — — Other                                                                                                                                                                                                                                                                 |
|            | Vegetables (uncooked or cooked by steaming or boiling in water), frozen:                                                                                                                                                                                                  |
| 0710 40 00 | — Sweet corn                                                                                                                                                                                                                                                              |
| 0710 80 59 | — Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , other than sweet peppers                                                                                                                                                                           |
|            | Vegetables provisionally preserved, but unsuitable in that state for human consumption:                                                                                                                                                                                   |
| 0711 90 10 | — Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , excluding sweet peppers                                                                                                                                                                            |

(\*) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code    | Description of goods                                                                                                                                 |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0711 90 30 | — Sweet corn                                                                                                                                         |
| 0711 90 70 | — Other vegetables                                                                                                                                   |
|            | Dried vegetables, whole, cut or sliced, but not further prepared:                                                                                    |
| 0712 90 05 | — Dried potatoes                                                                                                                                     |
| 0712 90 90 | — Other                                                                                                                                              |
|            | Dried leguminous vegetables, shelled:                                                                                                                |
| 0713 50 00 | — Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> ) |
| 0713 90    | — Other                                                                                                                                              |
|            | Sweet potatoes, fresh, chilled, frozen or dried:                                                                                                     |
| 0714 20 90 | — Other than fresh, whole or intended for human consumption                                                                                          |
| 0802 32 00 | Walnuts, fresh or dried, shelled                                                                                                                     |
| 0804 10 00 | Dates, fresh or dried                                                                                                                                |
| 0804 40 90 | Avocados, from 1 June to 30 November                                                                                                                 |
| 0805 30 90 | — Limes ( <i>Citrus aurantifolia</i> ), fresh or dried                                                                                               |
| 0809 40 90 | — Sloes, fresh                                                                                                                                       |
|            | Other fruit, fresh:                                                                                                                                  |
| 0810 20 10 | — Raspberries                                                                                                                                        |
|            | — Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> :                                                                           |
| 0810 40 30 | — — Fruit of the species <i>Vaccinium myrtillus</i>                                                                                                  |
| 0810 40 90 | — — Other                                                                                                                                            |
| 0810 90 85 | — — Other                                                                                                                                            |
|            | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen:                                                                          |
|            | — Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:                                               |
| 0811 20 19 | — — Other than with a sugar content exceeding 13 % by weight                                                                                         |
| 0811 20 51 | — Redcurrants                                                                                                                                        |
|            | — Other:                                                                                                                                             |
| 0811 90 50 | — — Fruit of the species <i>Vaccinium myrtillus</i>                                                                                                  |
| 0811 90 70 | — — Fruit of the species <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i>                                                            |
|            | Fruit and nuts, provisionally preserved, but unsuitable in that state for immediate consumption:                                                     |
| 0812 90 95 | — Other                                                                                                                                              |

| CN code       | Description of goods                                                                                               |
|---------------|--------------------------------------------------------------------------------------------------------------------|
| 0813 40 30    | Pears, dried                                                                                                       |
| 0901 12 00    | Coffee, not roasted, decaffeinated                                                                                 |
| 0901 90 90    | Coffee substitutes containing coffee                                                                               |
| 1105          | Flour, meal, powder, flakes, granules and pellets of potatoes                                                      |
|               | Flour, meal and powder:                                                                                            |
| 1106 10 00    | — Of the dried leguminous vegetables of heading No 0713                                                            |
| 1106 30       | — Of the products of Chapter 8                                                                                     |
| 1208 10 00    | Flours and meals of soya beans                                                                                     |
| 1209 11 00    | Beet seed, of a kind for sowing                                                                                    |
| 1209 19 00    |                                                                                                                    |
| 1210          | Hop cones; lupulin                                                                                                 |
|               | Locust beans, including locust bean seeds:                                                                         |
| 1212 10 10    | — Locust beans                                                                                                     |
| 1212 10 99    | — Locust bean seeds, decorticated, crushed or ground                                                               |
| 1214 90 10    | Mangolds, swedes and other fodder roots                                                                            |
|               | Vegetable saps and extracts:                                                                                       |
| 1302 13 00    | — Of hops                                                                                                          |
| 1302 20       | — Pectic substances, pectinates and pectates                                                                       |
| 1501 00 90    | Poultry fat, other than of heading Nos 0209 or 1503                                                                |
| 1502 00 90    | Fats of bovine animals, sheep or goats                                                                             |
| 1503 00 19    | Lard stearin and oleostearin                                                                                       |
| 1503 00 90    | Lard oil, oleo-oil and tallow oil                                                                                  |
|               | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: |
| 1504 10 10    | — Fish-liver oils and their fractions, of a vitamin A content not exceeding 2 500 IU/g                             |
| 1504 20 10    | — Solid fractions, of fish                                                                                         |
| ex 1504 30 10 | — Other solid fractions of marine mammals, other than whale oil or sperm oil                                       |
| 1505 10 00    | Wool grease, crude                                                                                                 |
| 1508          | Groundnut oil and its fractions, not chemically modified                                                           |
|               | Coconut (copra) oil and its fractions:                                                                             |
| 1513 19       | — Other than crude oil                                                                                             |
|               | Palm kernel or babassu oil and fractions thereof:                                                                  |
| 1513 29       | — Other than crude oil                                                                                             |

| CN code    | Description of goods                                                                                                                                                                   |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1515 11 00 | Linseed oil and its fractions                                                                                                                                                          |
| 1515 19    |                                                                                                                                                                                        |
| 1515 21    | Maize oil and its fractions                                                                                                                                                            |
| 1515 29    |                                                                                                                                                                                        |
| 1515 30 90 | Castor oil and its fractions                                                                                                                                                           |
| 1515 50    | Sesame oil and its fractions                                                                                                                                                           |
|            | Other fixed vegetable fats and oils and their fractions:                                                                                                                               |
|            | — Tobacco seed oil:                                                                                                                                                                    |
| 1515 90 29 | — — Crude, other                                                                                                                                                                       |
| 1515 90 39 | — — Other than crude, other                                                                                                                                                            |
|            | Other oils and their fractions, crude:                                                                                                                                                 |
| 1515 90 40 | — For technical or industrial uses other than the manufacture of foodstuffs for human consumption (*)                                                                                  |
| 1515 90 51 | — Other                                                                                                                                                                                |
| 1515 90 59 |                                                                                                                                                                                        |
|            | Other oils and their fractions, other than crude:                                                                                                                                      |
| 1515 90 60 | — For technical or industrial uses other than the manufacture of foodstuffs for human consumption (*)                                                                                  |
| 1515 90 91 | — Other                                                                                                                                                                                |
| 1515 90 99 |                                                                                                                                                                                        |
|            | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared |
| 1516 10    | Animal fats and oils and their fractions                                                                                                                                               |
|            | Vegetable fats and oils and their fractions:                                                                                                                                           |
| 1516 20 91 | — Other than hydrogenated castor oil ('opal-wax')                                                                                                                                      |
| 1516 20 95 |                                                                                                                                                                                        |
| 1516 20 96 |                                                                                                                                                                                        |
| 1516 20 98 |                                                                                                                                                                                        |
| 1517       | Margarine; edible mixtures or preparations of animal or vegetable fats and oils                                                                                                        |
| 1518 00 10 | Linnoxyn                                                                                                                                                                               |
|            | Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption (*):                                               |
| 1518 00 31 | — Crude                                                                                                                                                                                |
| 1518 00 39 | — Other                                                                                                                                                                                |

(\*) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code       | Description of goods                                                                                                                   |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 1518 00 91    | Other animal or vegetable fats and oils and their fractions                                                                            |
|               | Other:                                                                                                                                 |
| 1518 00 99    | — Other                                                                                                                                |
| 1522 00 10    | Degras                                                                                                                                 |
| 1522 00 91    | Oil foots and dregs; soap stocks                                                                                                       |
| 1601 00 10    | Sausages and similar products, of meat, meat offal or blood: food preparations based on these products                                 |
|               | Prepared or preserved fish:                                                                                                            |
|               | — Fish, whole or in pieces, but not minced:                                                                                            |
| 1604 11 00    | — — Salmon                                                                                                                             |
| 1604 13 90    | — — Sardinella and brisling or sprats                                                                                                  |
| 1604 15 11    | — — Mackerel, of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i>                                                      |
| 1604 15 19    | — — Other:                                                                                                                             |
| 1604 19 10    | — — — Salmonidae, other than salmon                                                                                                    |
| 1604 19 50    | — — — Fish of the species <i>Orcynopsis unicolor</i>                                                                                   |
| 1604 19 91    | — — — Other, fillets, raw, merely coated with batter or breadcrumbs, whether or not prefried in oil, deep frozen                       |
|               | — Other prepared or preserved fish:                                                                                                    |
| 1604 20 05    | — — Preparations of surimi                                                                                                             |
| 1604 20 10    | — — — Of salmon                                                                                                                        |
| 1604 20 30    | — — — Of salmonidae, other than salmon                                                                                                 |
| ex 1604 20 50 | — — — Of mackerel of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> , fish of the species <i>Orcynopsis unicolor</i> |
| 1605 90 90    | Aquatic invertebrates other than molluscs, prepared or preserved                                                                       |
| 1702 90 10    | Chemically pure maltose                                                                                                                |
|               | Sugar confectionery (including white chocolate), not containing cocoa:                                                                 |
|               | — Chewing gum:                                                                                                                         |
| 1704 10 19    | — — Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose), other than gum in strips             |
| 1704 10 91    | — — Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)                                         |
| 1704 10 99    |                                                                                                                                        |
| 1704 90       | — Other than chewing gum                                                                                                               |

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| CN code    | Description of goods                                                                                                                                                                                                    |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1803       | Cocoa paste                                                                                                                                                                                                             |
| 1804 00 00 | Cocoa butter, fat and oil                                                                                                                                                                                               |
|            | Chocolate and other food preparations containing cocoa:                                                                                                                                                                 |
|            | — Other preparations of chocolate or cocoa, in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: |
| 1806 20 70 | — — Chocolate milk crumb                                                                                                                                                                                                |
| 1806 20 80 | — — Chocolate flavour coating                                                                                                                                                                                           |
| 1806 20 95 | — — Other                                                                                                                                                                                                               |
| 1806 31 00 | — Other, in blocks, slabs or bars                                                                                                                                                                                       |
| 1806 32    |                                                                                                                                                                                                                         |
| 1806 90    | — Other preparations of cocoa                                                                                                                                                                                           |
|            | Malt extract; food preparations of flour, meal, starch or malt extract:                                                                                                                                                 |
| 1901 10 00 | — Preparations for infant use, put up for retail sale                                                                                                                                                                   |
| 1901 90 11 | — Other                                                                                                                                                                                                                 |
| 1901 90 19 |                                                                                                                                                                                                                         |
| 1901 90 99 |                                                                                                                                                                                                                         |
|            | Stuffed pasta:                                                                                                                                                                                                          |
| 1902 20 91 | — Cooked                                                                                                                                                                                                                |
| 1902 20 99 | — Other                                                                                                                                                                                                                 |
| 1902 30    | Other pasta                                                                                                                                                                                                             |
| 1902 40    | Couscous                                                                                                                                                                                                                |
| 1903 00 00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings and similar forms                                                                                                |
| 1904 10    | Prepared foods obtained by the swelling or roasting of cereals or cereal products                                                                                                                                       |
| 1904 20 91 | Preparations obtained from maize                                                                                                                                                                                        |
| 1904 90    | Other prepared foods                                                                                                                                                                                                    |
| 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     |
|            | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:                                                                                                              |
| 2001 90 30 | — Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )                                                                                                                                                                 |
| 2001 90 40 | — Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch                                                                                                                    |

| CN code    | Description of goods                                                                                   |
|------------|--------------------------------------------------------------------------------------------------------|
| 2001 90 70 | — Sweet peppers                                                                                        |
| 2001 90 75 | — Salad beetroot ( <i>Beta vulgaris</i> var. <i>conditiva</i> )                                        |
| 2001 90 85 | — Red cabbages                                                                                         |
| 2001 90 91 | — Tropical fruit and tropical nuts                                                                     |
| 2001 90 96 | — Other                                                                                                |
|            | Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen:              |
| 2004 10 91 | — Potatoes, other than cooked, in the form of flour, meal or flakes                                    |
|            | — Other vegetables and mixtures of vegetables:                                                         |
| 2004 90 30 | — — Sauerkraut, capers and olives                                                                      |
|            | Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen:          |
| 2005 70    | — Olives                                                                                               |
| 2005 90 10 | — Fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentos                              |
| 2005 90 30 | — Capers                                                                                               |
| 2005 90 50 | — Globe artichokes                                                                                     |
| 2005 90 60 | — Carrots                                                                                              |
| 2005 90 70 | — Mixtures of vegetables                                                                               |
| 2005 90 75 | — Sauerkraut                                                                                           |
| 2005 90 80 | — Other                                                                                                |
|            | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved:                         |
| 2008 11 10 | — Peanut butter                                                                                        |
| 2008 11 92 | — Groundnuts, other than peanut butter                                                                 |
| 2008 11 94 |                                                                                                        |
| 2008 11 96 |                                                                                                        |
| 2008 11 98 |                                                                                                        |
| 2008 30 71 | — Grapefruit segments                                                                                  |
|            | — Mixtures:                                                                                            |
| 2008 92 51 | — — Not containing added spirit, containing added sugar                                                |
| 2008 92 59 |                                                                                                        |
| 2008 92 72 |                                                                                                        |
| 2008 92 74 |                                                                                                        |
| 2008 92 76 |                                                                                                        |
| 2008 92 78 |                                                                                                        |
|            | — Other, not containing added spirit, not containing added sugar:                                      |
| 2008 99 85 | — — Maize (corn), other than sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )                      |
| 2008 99 91 | — — Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch |

| CN code    | Description of goods                                                                                                                 |
|------------|--------------------------------------------------------------------------------------------------------------------------------------|
|            | Orange juice, other than frozen, of a density not exceeding 1,33 g/cm <sup>3</sup> at 20° C                                          |
| 2009 19 99 | — Other than of a value not exceeding EUR 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight          |
| 2009 80 95 | Juice of the fruit of the species <i>Vaccinium macrocarpon</i>                                                                       |
| 2101 12 92 | Preparations with a basis of extracts, essences or concentrates of coffee, or with a basis of coffee                                 |
| 2101 12 98 |                                                                                                                                      |
| 2101 30    | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof                                |
|            | Active yeasts:                                                                                                                       |
| 2102 10 10 | — Culture yeast                                                                                                                      |
| 2102 10 90 | — Other than culture yeast or bakers' yeast                                                                                          |
| 2102 20 11 | Inactive yeasts, in tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg                       |
|            | Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:                 |
| 2103 10 00 | — Soya sauce                                                                                                                         |
| 2103 20 00 | — Tomato ketchup and other tomato sauces                                                                                             |
| 2103 30 90 | — Prepared mustard                                                                                                                   |
| 2103 90 90 | — Other sauces and preparations thereof; mixed condiments and mixed seasonings                                                       |
| 2104       | Soups and broths and preparations thereof; homogenised composite food preparations                                                   |
| 2105 00    | Ice-cream and other edible ice                                                                                                       |
|            | Food preparations not elsewhere specified or included:                                                                               |
| 2106 90 10 | — Cheese fondues (*)                                                                                                                 |
| 2106 90 20 | — Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages |
| 2106 90 92 | — Other than flavoured or coloured sugar syrups                                                                                      |
| 2106 90 98 |                                                                                                                                      |
| 2202 10 00 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured                  |
|            | Other non-alcoholic beverages:                                                                                                       |
| 2202 90 10 | — Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404                      |
|            | — Other, containing by weight of fat obtained from the products of heading Nos 0401 to 0404:                                         |

(\*) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code    | Description of goods                                                                                                                     |
|------------|------------------------------------------------------------------------------------------------------------------------------------------|
| 2202 90 95 | — — 0,2 % or more but less than 2 %                                                                                                      |
| 2202 90 99 | — — 2 % or more                                                                                                                          |
| 2205       | Vermouths and other wine of fresh grapes flavoured with plants or aromatic substances                                                    |
| 2206 00 31 | Other fermented beverages; mixtures of fermented beverages and non-alcoholic beverages, other than piquette                              |
| 2206 00 39 |                                                                                                                                          |
| 2206 00 51 |                                                                                                                                          |
| 2206 00 59 |                                                                                                                                          |
| 2206 00 81 |                                                                                                                                          |
| 2206 00 89 |                                                                                                                                          |
|            | Spirits, liqueurs and other spirituous beverages:                                                                                        |
| 2208 50    | — Gin and Geneva                                                                                                                         |
| 2208 60 11 | — Vodka                                                                                                                                  |
| 2208 60 19 |                                                                                                                                          |
| 2208 60 91 |                                                                                                                                          |
| 2208 60 99 |                                                                                                                                          |
| 2208 70    | — Liqueurs and cordials                                                                                                                  |
| 2208 90 11 | — Arrack                                                                                                                                 |
| 2208 90 19 |                                                                                                                                          |
|            | — Other spirits and other spirituous beverages, in containers holding:                                                                   |
|            | — — 2 litres or less:                                                                                                                    |
| 2208 90 57 | — — — Other                                                                                                                              |
| 2208 90 69 | — — — Other spirituous beverages                                                                                                         |
|            | — — More than 2 litres:                                                                                                                  |
| 2208 90 74 | — — — Other spirits, other than distilled from fruit                                                                                     |
| 2208 90 78 | — — — Other spirituous beverages                                                                                                         |
| 2208 90 91 | — Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume                                                  |
| 2208 90 99 |                                                                                                                                          |
|            | Vinegar (other than wine vinegar) and containers holding:                                                                                |
| 2209 00 91 | — 2 litres or less                                                                                                                       |
| 2209 00 99 | — More than 2 litres                                                                                                                     |
|            | Tobacco, not stemmed/stripped:                                                                                                           |
| 2401 10 70 | — Dark air-cured tobacco                                                                                                                 |
| 2402 20    | Cigarettes containing tobacco                                                                                                            |
| 2402 90 00 | Cigars, cheroots, cigarillos and cigarettes, other than containing tobacco                                                               |
| 2403       | Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences |

| CN code    | Description of goods                                                                                                                                                                                                           |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2814       | Ammonia, anhydrous or in aqueous solution                                                                                                                                                                                      |
| 2817 00 00 | Zinc oxide; zinc peroxide                                                                                                                                                                                                      |
| 2818 10    | Artificial corundum, whether or not chemically defined                                                                                                                                                                         |
| 2819       | Chromium oxides and hydroxides                                                                                                                                                                                                 |
| ex 2820    | Manganese oxides, excluding products of subheading 2820 90 10                                                                                                                                                                  |
| 2823 00 00 | Titanium oxides                                                                                                                                                                                                                |
| 2825 80 00 | Antimony oxides                                                                                                                                                                                                                |
| 2827 10 00 | Ammonium chloride                                                                                                                                                                                                              |
| 2830 10 00 | Sodium sulphides                                                                                                                                                                                                               |
| 2835       | Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates                                                                                                                                        |
| 2836 20 00 | Disodium carbonate                                                                                                                                                                                                             |
| 2836 40 00 | Potassium carbonates                                                                                                                                                                                                           |
| 2836 60 00 | Barium carbonate                                                                                                                                                                                                               |
| 2841 61 00 | Potassium permanganate                                                                                                                                                                                                         |
| 2849 20 00 | Carbides of silicon                                                                                                                                                                                                            |
| 2849 90 30 | Carbides of tungsten                                                                                                                                                                                                           |
| 2850 00 70 | Silicides                                                                                                                                                                                                                      |
| 2903       | Halogenated derivatives of hydrocarbons                                                                                                                                                                                        |
| ex 2905    | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding products of subheadings 2905 43 00, 2905 44 and 2905 45 00                                                                  |
|            | Naphthols and their salts:                                                                                                                                                                                                     |
| 2907 15 90 | — Other                                                                                                                                                                                                                        |
| 2907 22 10 | Hydroquinone (quinol)                                                                                                                                                                                                          |
| 2909       | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 2912 41 00 | Vanillin (4-hydroxy-3-methoxybenzaldehyde)                                                                                                                                                                                     |
| 2914 11 00 | Acetone                                                                                                                                                                                                                        |
| 2914 21 00 | Camphor                                                                                                                                                                                                                        |
| 2915       | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives                                                            |

| CN code    | Description of goods                                                                                                                                                                                                                              |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2916 12    | Esters of acrylic acid                                                                                                                                                                                                                            |
| 2917 11 00 | Oxalic acid, its salts and esters                                                                                                                                                                                                                 |
| 2917 36 00 | Terephthalic acid and its salts                                                                                                                                                                                                                   |
| 2918 14 00 | Citric acid                                                                                                                                                                                                                                       |
| 2918 15 00 | Salts and esters of citric acid                                                                                                                                                                                                                   |
| 2918 22 00 | O-Acetylsalicylic acid, its salts and esters                                                                                                                                                                                                      |
| 2921       | Amino-function compounds                                                                                                                                                                                                                          |
| 2922       | Oxygen-function amino-compounds                                                                                                                                                                                                                   |
| 2924 29 30 | Paracetamol (INN)                                                                                                                                                                                                                                 |
| 2926 10 00 | Acrylonitrile                                                                                                                                                                                                                                     |
| 2930 90 12 | Cysteine                                                                                                                                                                                                                                          |
| 2930 90 14 | Cystine                                                                                                                                                                                                                                           |
| 2930 90 16 | Derivatives of cysteine or cystine                                                                                                                                                                                                                |
| 2930 90 20 | Thiodiglycol (INN) (2,2'-thiodiethanol)                                                                                                                                                                                                           |
| 2932 12 00 | 2-Furaldehyde (furfural)                                                                                                                                                                                                                          |
| 2932 13 00 | Furfurylic alcohol and tetrahydrofurfurylic alcohol                                                                                                                                                                                               |
| 2932 21 00 | Coumarin, methylcoumarins and ethylcoumarins                                                                                                                                                                                                      |
| 2933 61 00 | Melamine                                                                                                                                                                                                                                          |
| 2935 00 90 | Sulphonamides                                                                                                                                                                                                                                     |
| 3102       | Mineral or chemical fertilisers, nitrogenous                                                                                                                                                                                                      |
|            | Mineral or chemical fertilisers, phosphatic:                                                                                                                                                                                                      |
| 3103 10    | — Superphosphates                                                                                                                                                                                                                                 |
| 3105       | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg |
| 3206       | Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading Nos 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined                             |
| 3501       | Casein, caseinates and other casein derivatives; casein glues                                                                                                                                                                                     |
| 3802       | Activated carbon; activated natural mineral products; animal black, including spent animal black                                                                                                                                                  |

| CN code                             | Description of goods                                                                                                                                                                                                                                          |
|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3817                                | Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No 2707 and 2902                                                                                                                                                                |
| 3823 12 00                          | Oleic acid                                                                                                                                                                                                                                                    |
| 3901                                | Polymers of ethylene, in primary forms                                                                                                                                                                                                                        |
| 3902                                | Polymers of propylene or other olefins, in primary forms                                                                                                                                                                                                      |
| 3903                                | Polymers of styrene, in primary forms                                                                                                                                                                                                                         |
| 3904                                | Polymers of vinyl chloride or of other halogenated olefins, in primary forms                                                                                                                                                                                  |
| 3907 60 00                          | Polyethylene terephthalate                                                                                                                                                                                                                                    |
| 3907 99                             | Other polyesters, other than unsaturated                                                                                                                                                                                                                      |
| 3920                                | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials                                                                                                     |
| 3921 90 19                          | Other plates, sheets, film, foil and strip, of plastics other than cellular products, of polyesters, other than corrugated sheets and plates                                                                                                                  |
| 3923 21 00                          | Sacks and bags (including cones) of ethylene polymers                                                                                                                                                                                                         |
| 4011                                | New pneumatic tyres, of rubber                                                                                                                                                                                                                                |
| 4012                                | Retreated or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber                                                                                                                                    |
| 4013                                | Inner tubes, of rubber                                                                                                                                                                                                                                        |
| ex Chapter 41                       | Raw hides and skins (other than furskins) and leather, excluding products listed in Parts 3 and 4 and products of subheadings 4104 10 91, 4105 11 91, 4105 11 99, 4105 12, 4105 19, 4106 11 90, 4106 12 00, 4106 19 00, 4107 10 10, 4107 29 10 and 4107 90 10 |
| 4203                                | Articles of apparel and clothing accessories, of leather or of composition leather                                                                                                                                                                            |
| 4410                                | Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances                                                                                                             |
| 4411                                | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances                                                                                                                                                 |
| 4412                                | Plywood, veneered panels and similar laminated wood                                                                                                                                                                                                           |
| 4418 10<br>4418 20 10<br>4418 30 10 | Builders' joinery or carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes                                                                                                                                         |

| CN code                                              | Description of goods                                                                                                                                                                                           |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4420 10 11<br>4420 90 11<br>4420 90 19<br>4420 90 91 | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling within Chapter 94 |
| 4503                                                 | Articles of natural cork                                                                                                                                                                                       |
| 4601 99 10                                           | Mats, matting and screens other than of vegetable materials: other manufactures of plaits or similar products of subheading 4601 10                                                                            |
| 4602 90 00                                           | Basketwork, wickerwork and other articles, other than of vegetable materials, made directly to shape                                                                                                           |
| 4820 10 30                                           | Notebooks, letter pads and memorandum pads                                                                                                                                                                     |
| 4903 00 00                                           | Children's picture, drawing or colouring books                                                                                                                                                                 |
| 4905 10 00                                           | Globes                                                                                                                                                                                                         |
| 4908                                                 | Transfers (decalcomanias)                                                                                                                                                                                      |
| 4909 00                                              | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings                                      |
| 4910 00 00                                           | Calendars of any kind, printed, including calendar blocks                                                                                                                                                      |
| 4911                                                 | Other printed matter, including printed pictures and photographs                                                                                                                                               |
| Chapter 64                                           | Footwear, gaiters and the like; parts of such articles                                                                                                                                                         |
| 6907                                                 | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing                                                                               |
| 6908                                                 | Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing                                                                                   |
| 6911                                                 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china                                                                                                                    |
| 6912 00                                              | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china                                                                                                 |
| 6913                                                 | Statuettes and other ornamental ceramic articles                                                                                                                                                               |
| 7013                                                 | Glassware of a kind used for table, kitchen, toilet office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)                                                                 |
| 7019                                                 | Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)                                                                                                                    |
| 7312                                                 | Standard wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated                                                                                                 |
| 7313 00 00                                           | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel                                                   |

| CN code       | Description of goods                                                                                                                                                                                      |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chapter 74    | Copper and articles thereof                                                                                                                                                                               |
| ex Chapter 76 | Aluminium and articles thereof, excluding products of heading No 7601                                                                                                                                     |
| 8102 93 00    | Wire, of molybdenum                                                                                                                                                                                       |
| 8108 90 30    | Bars, rods, profiles and wire, of titanium                                                                                                                                                                |
| 8108 90 50    | Plates, sheets, strip and foil, of titanium                                                                                                                                                               |
| 8108 90 70    | Tubes and pipes, of titanium                                                                                                                                                                              |
| 8108 90 90    | Other articles of titanium                                                                                                                                                                                |
| 8109 90 00    | Other articles of zirconium                                                                                                                                                                               |
| 8112 30 90    | Germanium, other than unwrought; other than waste and scrap or powders                                                                                                                                    |
| 8112 99 30    | Niobium (columbium), rhemium                                                                                                                                                                              |
| 8401          | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separations                                                                      |
| 8410          | Hydraulic turbines, water wheels, and regulators thereof                                                                                                                                                  |
| 8411          | Turbo-jets, turbo-propellers and other gas turbines                                                                                                                                                       |
| 8414          | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters                                                        |
| 8427          | Fork-lift trucks; other works trucks fitted with lifting or handling equipment                                                                                                                            |
| ex 8452       | Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles, excluding products of subheading 8452 10 |
| 8509          | Electro-mechanical domestic appliances, with self-contained electric motor                                                                                                                                |
| 8516 29 91    | Other electric heating apparatus, with built-in fan                                                                                                                                                       |
| 8516 31       | Hair dryers                                                                                                                                                                                               |
| 8516 40       | Electric smoothing irons                                                                                                                                                                                  |
| 8516 50 00    | Microwave ovens                                                                                                                                                                                           |
| 8516 60 70    | Grillers and roasters                                                                                                                                                                                     |
| 8516 71 00    | Coffee or tea makers                                                                                                                                                                                      |
| 8516 72 00    | Toasters                                                                                                                                                                                                  |

| CN code    | Description of goods                                                                                                                                                                                                                                                                                          |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8516 79 80 | Other electro-thermic appliances, other than plate warmers or deep fat fryers                                                                                                                                                                                                                                 |
| 8519       | Turntables (record decks), record-players, cassette-players and other sound-producing apparatus, not incorporating a sound-recording device                                                                                                                                                                   |
| 8520       | Magnetic tape-recorders and other sound-recording apparatus, whether or not incorporating a sound-reproducing device                                                                                                                                                                                          |
| 8521       | Video recording or reproducing apparatus, whether or not incorporating a video turner                                                                                                                                                                                                                         |
| 8522       | Parts and accessories suitable for use solely or principally with apparatus of heading Nos 8519 to 8521                                                                                                                                                                                                       |
| 8523       | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37                                                                                                                                                                                      |
| 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                                                                                                                   |
| 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                                                                                                                       |
| ex 8528    | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, excluding products of subheading 8528 13 00; video monitors and video projectors                                                                             |
| 8529       | Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528                                                                                                                                                                                                                   |
| 8531       | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading Nos 8512 or 8530                                                                                                                                            |
| 8534 00    | Printed circuits                                                                                                                                                                                                                                                                                              |
| 8540       | Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas-filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)                                                                                                 |
| 8544       | Insulated (including enamelled or anodised) wire, cable (including co-axial 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 |
| 8702       | Motor vehicles for the transport of 10 persons or more, including the driver                                                                                                                                                                                                                                  |
| 8703       | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No 8702), including station wagons and racing cars                                                                                                                                         |

| CN code                                                           | Description of goods                                                                                                                                                                                                                                                                              |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8704 21<br>8704 22<br>8704 23<br>8704 31<br>8704 32<br>8704 90 00 | Motor vehicles for the transport of goods                                                                                                                                                                                                                                                         |
| 8706 00                                                           | Chassis fitted with engines, for the motor vehicles of heading Nos 8701 to 8705                                                                                                                                                                                                                   |
| 8707                                                              | Bodies (including cabs), for the motor vehicles of heading Nos 8701 to 8705                                                                                                                                                                                                                       |
| 8708                                                              | Parts and accessories of the motor vehicles of heading Nos 8701 to 8705                                                                                                                                                                                                                           |
| 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 forgoing vehicles                      |
| 8711                                                              | Motor-cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars                                                                                                                                                                                   |
| 8712 00                                                           | Bicycles and other cycles (including delivery tricycles), not motorised                                                                                                                                                                                                                           |
| 9009                                                              | Photocopying apparatus incorporating and optical system or of the contact type and thermo-copying apparatus                                                                                                                                                                                       |
| 9013                                                              | Liquid crystal devices not constituting articles provided for more specifically in other headings, lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter                                                                 |
| 9101                                                              | Wrist-watches, pocket-watches and other watches, including stop-watches, with cases of precious metal or of metal clad with precious metal                                                                                                                                                        |
| 9102                                                              | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No 9101                                                                                                                                                                                      |
| 9103                                                              | Clocks with watch movements                                                                                                                                                                                                                                                                       |
| 9105                                                              | Other clocks                                                                                                                                                                                                                                                                                      |
| 9201                                                              | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments                                                                                                                                                                                                          |
| 9404                                                              | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastic, whether or not covered                         |
| 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                 |
| 9503                                                              | Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds                                                                                                                                                                                   |
| 9603                                                              | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making, paint pads and rollers; squeegees (other than roller squeegees) |

PART 3

Semi-sensitive products

| CN code       | Description of goods                                                                                                                                                                                                                                           |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               | Live fish                                                                                                                                                                                                                                                      |
|               | — Other than ornamental fish:                                                                                                                                                                                                                                  |
|               | — — Other:                                                                                                                                                                                                                                                     |
| ex 0301 99 90 | — — — Saltwater fish: dogfish and other sharks ( <i>Squalus</i> spp.), porbeagles ( <i>Lamna cornubica</i> ; <i>Isurus nasus</i> ), lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> ), Atlantic halibut ( <i>Hippoglossus hippoglossus</i> ) |
|               | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No 0304:                                                                                                                                                                         |
| 0302 21 10    | — Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> )                                                                                                                                                                                          |
| 0302 21 30    | — Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )                                                                                                                                                                                                        |
| 0302 22 00    | — Plaice ( <i>Pleuronectes platessa</i> )                                                                                                                                                                                                                      |
| 0302 62 00    | — Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                  |
| 0302 63 00    | — Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                                        |
|               | — Dogfish and other sharks:                                                                                                                                                                                                                                    |
| 0302 65 50    | — — Dogfish of the species <i>Scyliorhinus</i> spp.                                                                                                                                                                                                            |
| 0302 65 90    | — — Other                                                                                                                                                                                                                                                      |
|               | — Other:                                                                                                                                                                                                                                                       |
|               | — — Saltwater fish:                                                                                                                                                                                                                                            |
| 0302 69 33    | — — — Redfish ( <i>Sebastes</i> spp.) other than of the species <i>Sebastes marinus</i>                                                                                                                                                                        |
| 0302 69 41    | — — — Whiting ( <i>Merlangius merlangus</i> )                                                                                                                                                                                                                  |
| 0302 69 45    | — — — Ling ( <i>Molva</i> spp.)                                                                                                                                                                                                                                |
| 0302 69 51    | — — — Alaska pollack ( <i>Theragra chalcogramma</i> ) and pollack ( <i>Pollachius pollachius</i> )                                                                                                                                                             |
| 0302 69 85    | — — — Blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )                                                                                                                                                                               |
| 0302 69 86    | — — — Southern blue whiting ( <i>Micromesistius australis</i> )                                                                                                                                                                                                |
| 0302 69 92    | — — — Pink cusk-eel ( <i>Genypterus blacodes</i> )                                                                                                                                                                                                             |
| 0302 69 99    | — — — Other                                                                                                                                                                                                                                                    |
| 0302 70 00    | — Livers and roes, fresh or chilled                                                                                                                                                                                                                            |
|               | Fish, frozen, excluding fish fillets and other fish meat of heading No 0304:                                                                                                                                                                                   |
| 0303 31 10    | — Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> )                                                                                                                                                                                          |

| CN code       | Description of goods                                                                                                                                                                                                                                                            |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0303 31 30    | — Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )                                                                                                                                                                                                                         |
| 0303 33 00    | — Sole ( <i>Solea</i> spp.)                                                                                                                                                                                                                                                     |
| 0303 39 10    | — Flounder ( <i>Platichthys flesus</i> )                                                                                                                                                                                                                                        |
| 0303 72 00    | — Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                                   |
| 0303 73 00    | — Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                                                         |
| 0303 75       | — Dogfish and other sharks                                                                                                                                                                                                                                                      |
|               | — Other:                                                                                                                                                                                                                                                                        |
|               | — — Saltwater fish:                                                                                                                                                                                                                                                             |
| 0303 79 37    | — — — Redfish ( <i>Sebastes</i> spp.) other than of the species <i>Sebastes marinus</i>                                                                                                                                                                                         |
| 0303 79 45    | — — — Whiting ( <i>Merlangius merlangus</i> )                                                                                                                                                                                                                                   |
| 0303 79 51    | — — — Ling ( <i>Molva</i> spp.)                                                                                                                                                                                                                                                 |
|               | — — — Fish of the species <i>Orcynopsis unicolor</i> :                                                                                                                                                                                                                          |
| 0303 79 60    | — — — — From 1 January to 14 February                                                                                                                                                                                                                                           |
| 0303 79 62    | — — — — From 16 June to 31 December                                                                                                                                                                                                                                             |
| 0303 79 83    | — — — Blue whiting ( <i>Micromesistius pontassou</i> or <i>Gadus pontassou</i> )                                                                                                                                                                                                |
| 0303 79 85    | — — — Southern blue whiting ( <i>Micromesistius australis</i> )                                                                                                                                                                                                                 |
| 0303 79 92    | — — — Blue grenadier ( <i>Macruronus novaezealandiae</i> )                                                                                                                                                                                                                      |
| 0303 79 93    | — — — Pink cusk-eel ( <i>Genypterus blacodes</i> )                                                                                                                                                                                                                              |
| 0303 79 94    | — — — Fish of the species <i>Pelotreis flavilatus</i> and <i>Peltorhamphus novaezealandiae</i>                                                                                                                                                                                  |
| 0303 79 96    | — — — Other                                                                                                                                                                                                                                                                     |
| 0303 80 90    | — Livers and roes, frozen                                                                                                                                                                                                                                                       |
|               | Fish fillets and other fish meat (whether or not minced), fresh or chilled:                                                                                                                                                                                                     |
|               | — Other fish meat (whether or not minced):                                                                                                                                                                                                                                      |
|               | — — Other than of freshwater fish:                                                                                                                                                                                                                                              |
| ex 0304 10 98 | — — — Other than flaps of herring: of dogfish and other sharks ( <i>Squalus</i> spp.), porbeagles ( <i>Lamna cornubica</i> , <i>Isurus nasus</i> ), lesser or Greenland halibut ( <i>Rheinhardtius hippoglossoides</i> ), Atlantic halibut ( <i>Hippoglossus hippoglossus</i> ) |
|               | Frozen fillets:                                                                                                                                                                                                                                                                 |
|               | — Of cod ( <i>Gadus morhua</i> , <i>Gadus macrocephalus</i> , <i>Gadus ogac</i> ) and of fish of the species <i>Boreogadus saida</i> :                                                                                                                                          |
| 0304 20 21    | — — Of cod of the species <i>Gadus macrocephalus</i>                                                                                                                                                                                                                            |

| CN code    | Description of goods                                                                                                                                                                                                                                                                                                                      |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0304 20 29 | — — Other                                                                                                                                                                                                                                                                                                                                 |
| 0304 20 31 | — Of coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                                                                                                                |
| 0304 20 33 | — Of haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                                                                                          |
|            | — Of redfish ( <i>Sebastes</i> spp.):                                                                                                                                                                                                                                                                                                     |
| 0304 20 37 | — — Other than of the species <i>Sebastes marinus</i>                                                                                                                                                                                                                                                                                     |
| 0304 20 41 | — Of whiting ( <i>Merlangius merlangus</i> )                                                                                                                                                                                                                                                                                              |
| 0304 20 43 | — Of ling ( <i>Molva</i> spp.)                                                                                                                                                                                                                                                                                                            |
| 0304 20 71 | — Of plaice ( <i>Pleuronectes platessa</i> )                                                                                                                                                                                                                                                                                              |
| 0304 20 73 | — Of flounder ( <i>Platichthys flesus</i> )                                                                                                                                                                                                                                                                                               |
| 0304 20 87 | — Of swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                 |
|            | Fish meat, frozen:                                                                                                                                                                                                                                                                                                                        |
| 0304 90 39 | — Of cod of the species <i>Gadus ogac</i> and of fish of the species <i>Boreogadus saida</i>                                                                                                                                                                                                                                              |
| 0304 90 41 | — Of coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                                                                                                                |
| 0304 90 45 | — Of haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                                                                                          |
| 0304 90 57 | — Of monkfish ( <i>Lophius</i> spp.)                                                                                                                                                                                                                                                                                                      |
| 0304 90 59 | — Of blue whiting ( <i>Micromesistius poutassou</i> or <i>Gadus poutassou</i> )                                                                                                                                                                                                                                                           |
| 0304 90 97 | — Of other saltwater fish                                                                                                                                                                                                                                                                                                                 |
| 0305 69 50 | Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ), salted or in brine |
|            | Crustaceans, frozen:                                                                                                                                                                                                                                                                                                                      |
| 0306 11    | — Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)                                                                                                                                                                                                                                  |
| 0306 12    | — Lobsters ( <i>Homarus</i> spp.)                                                                                                                                                                                                                                                                                                         |
|            | — Shrimps and prawns:                                                                                                                                                                                                                                                                                                                     |
| 0306 13 10 | — — Of the family <i>Pandalidae</i>                                                                                                                                                                                                                                                                                                       |
| 0306 13 40 | — — Deepwater rose shrimps ( <i>Parapenaeus longirostris</i> )                                                                                                                                                                                                                                                                            |
| 0306 13 50 | — — Shrimps of the genus <i>Penaeus</i>                                                                                                                                                                                                                                                                                                   |
| 0306 13 80 | — — Other                                                                                                                                                                                                                                                                                                                                 |
| 0306 14    | — Crabs                                                                                                                                                                                                                                                                                                                                   |
| 0306 19 10 | — Freshwater crayfish                                                                                                                                                                                                                                                                                                                     |
| 0306 19 90 | — Other, including flours, meals and pellets, fit for human consumption                                                                                                                                                                                                                                                                   |

| CN code       | Description of goods                                                                                                                                                                                                                                             |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               | Crustaceans, not frozen:                                                                                                                                                                                                                                         |
| 0306 21 00    | — Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)                                                                                                                                                         |
| 0306 22       | — Lobsters ( <i>Homarus</i> spp.)                                                                                                                                                                                                                                |
| 0306 23 10    | — Shrimps and prawns, other than of the genus <i>Crangon</i>                                                                                                                                                                                                     |
| 0306 23 90    |                                                                                                                                                                                                                                                                  |
| 0306 24       | — Crabs                                                                                                                                                                                                                                                          |
|               | — Other, including flours, meals and pellets:                                                                                                                                                                                                                    |
| 0306 29 10    | — — Freshwater crayfish                                                                                                                                                                                                                                          |
| ex 0306 29 90 | — — <i>Puerulus</i> spp.                                                                                                                                                                                                                                         |
|               | Molluscs, whether in shell or not, and aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans: fit for human consumption: |
|               | — Oysters:                                                                                                                                                                                                                                                       |
| 0307 10 90    | — — Oysters other than flat oysters (of the genus <i>Ostrea</i> ), live and weighing (shell included) not more than 40 g each                                                                                                                                    |
| 0307 21 00    | — Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>                                                                                                                                                         |
| 0307 29       |                                                                                                                                                                                                                                                                  |
| 0307 31 90    | — Mussels ( <i>Perna</i> spp.):                                                                                                                                                                                                                                  |
| 0307 39 90    |                                                                                                                                                                                                                                                                  |
| 0307 41 10    | — Cuttlefish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.), live, fresh or chilled                                                                                                                                                 |
| 0307 41 99    | — Squid other than <i>Loligo</i> spp. or <i>Ommastrephes sagittatus</i> , live, fresh or chilled                                                                                                                                                                 |
| 0307 49 01    | — Cuttlefish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.), frozen                                                                                                                                                                 |
| 0307 49 11    |                                                                                                                                                                                                                                                                  |
| 0307 49 18    |                                                                                                                                                                                                                                                                  |
| 0307 49 71    | — Other cuttlefish and squid, other than frozen:                                                                                                                                                                                                                 |
|               | — — Cuttlefish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> and <i>Sepiola</i> spp.) dried, salted or in brine                                                                                                                                           |
| 0307 49 99    | — — Squid other than <i>Loligo</i> spp. or <i>Ommastrephes sagittatus</i> , dried, salted or in brine                                                                                                                                                            |
| 0307 51 00    | — Octopus ( <i>Octopus</i> spp.):                                                                                                                                                                                                                                |
| 0307 59       |                                                                                                                                                                                                                                                                  |
|               | Other:                                                                                                                                                                                                                                                           |
| 0307 91 00    | — Live, fresh or chilled                                                                                                                                                                                                                                         |
|               | — Other, frozen:                                                                                                                                                                                                                                                 |
| 0307 99 13    | — — Striped venus and other species of the family <i>Veneridae</i>                                                                                                                                                                                               |

| CN code    | Description of goods                                                                                                                                              |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0307 99 18 | — — Other aquatic invertebrates                                                                                                                                   |
| 0307 99 90 | — Other, other than frozen                                                                                                                                        |
| 0410 00 00 | Edible products of animal origin, not elsewhere specified or included                                                                                             |
| 0602 10 90 | Unrooted cuttings and slips, other than of vines                                                                                                                  |
|            | Outdoor plants:                                                                                                                                                   |
|            | — Trees, shrubs and bushes, other than forest trees:                                                                                                              |
| 0602 90 45 | — — Rooted cuttings and young plants                                                                                                                              |
| 0603 10 15 | Cut orchids, fresh, from 1 June to 31 October                                                                                                                     |
|            | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes: |
| 0604 10 90 | — Mosses and lichens, other than reindeer moss                                                                                                                    |
|            | — Other, fresh:                                                                                                                                                   |
| 0604 91 21 | — — Christmas trees:                                                                                                                                              |
| 0604 91 29 |                                                                                                                                                                   |
| 0604 91 49 | — — — Conifer branches other than of Nordmann's firs ( <i>Abies nordmanniana</i> (Stev.) Spach) and noble firs ( <i>Abies procera</i> Rhed.)                      |
| 0604 91 90 | — — Other, fresh                                                                                                                                                  |
| 0802 12 90 | Almonds, shelled, fresh or dried, other than bitter                                                                                                               |
| 0802 31 00 | Walnuts, in shell, fresh or dried                                                                                                                                 |
|            | Avocadoes, fresh or dried:                                                                                                                                        |
| 0804 40 20 | — from 1 January to 31 May                                                                                                                                        |
| 0804 40 95 | — from 1 December to 31 May                                                                                                                                       |
| 0805 40    | Grapefruit, fresh or dried                                                                                                                                        |
|            | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:                     |
| 0811 20 90 | — Loganberries, whitecurrants and gooseberries                                                                                                                    |
| 0811 90 31 | — Other, with a sugar content not exceeding 13 % by weight                                                                                                        |
| 0811 90 39 |                                                                                                                                                                   |
|            | — Not containing added sugar or other sweetening matter:                                                                                                          |
| 0811 90 85 | — — Tropical fruit and tropical nuts                                                                                                                              |
| 0811 90 95 | — — Other                                                                                                                                                         |

| CN code    | Description of goods                                                                                                              |
|------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 0812 90 40 | Fruit of the species <i>Vaccinium myrtillus</i> , provisionally preserved, but unsuitable in that state for immediate consumption |
|            | Fruit, dried, other than that of heading Nos 0801 to 0806:                                                                        |
| 0813 40 50 | — Papaws (papayas)                                                                                                                |
| 0813 40 70 | — Cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya                                       |
| 0813 40 95 | — Other                                                                                                                           |
|            | — Mixtures of dried fruit, other than that of heading Nos 0801 to 0806:                                                           |
| 0813 50 12 | — — Not containing prunes                                                                                                         |
| 0813 50 15 |                                                                                                                                   |
| 0813 50 31 | — Mixtures exclusively of dried nuts of heading Nos 0801 and 0802                                                                 |
| 0813 50 39 |                                                                                                                                   |
| 0901 21 00 | Coffee, roasted                                                                                                                   |
| 0901 22 00 |                                                                                                                                   |
| 0905 00 00 | Vanilla                                                                                                                           |
| 0907 00 00 | Cloves (whole fruit, cloves and stems)                                                                                            |
| 0910 40 13 | Thyme, other than wild thyme ( <i>Thymus serpyllum</i> ), neither crushed nor ground                                              |
| 0910 40 19 | Thyme, crushed or ground                                                                                                          |
| 0910 40 90 | Bay leaves                                                                                                                        |
| 0910 91 90 | Mixtures of spices, or ground                                                                                                     |
| 0910 99 99 | Other spices, crushed or ground, other than mixtures                                                                              |
| 1209 21 00 | Lucerne (alfalfa) seed                                                                                                            |
|            | Seeds of forage plants, other than beet seed:                                                                                     |
| 1209 29 80 | — Other                                                                                                                           |
| 1209 30 00 | Seeds of herbaceous plants cultivated principally for their flowers                                                               |
| 1209 91    | Vegetable seeds                                                                                                                   |
| 1209 99 91 | Seeds of plants cultivated principally for their flowers, other than those of subheading No 1209 30 00                            |
| 1209 99 99 | Other seeds                                                                                                                       |
|            | Palm oil and its fractions, not chemically modified:                                                                              |
| 1511 10 90 | — Crude oil, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption           |
| 1511 90    | — Other                                                                                                                           |

| CN code       | Description of goods                                                                                                                               |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| 1513 11       | Coconut (copra) oil, crude                                                                                                                         |
| 1513 21       | Palm kernel or babassu oil, crude                                                                                                                  |
| 1521 90 99    | Beeswax and other insect waxes, other than raw                                                                                                     |
| 1603 00 10    | Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates, in immediate packings of a net content of 1 kg or less |
|               | Prepared or preserved fish, whole or in pieces but not minced:                                                                                     |
| 1604 15 90    | — Mackerel of the species <i>Scomber australasicus</i>                                                                                             |
| 1604 19 92    | — Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                     |
| 1604 19 93    | — Coalfish ( <i>Pollachius virens</i> )                                                                                                            |
| 1604 19 94    | — Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)                                                                                            |
| 1604 19 95    | — Alaska pollack ( <i>Theragra chalcogramma</i> ) and pollack ( <i>Pollachius pollachius</i> )                                                     |
| 1604 19 98    | — Other                                                                                                                                            |
|               | Other prepared or preserved fish:                                                                                                                  |
| ex 1604 20 90 | — Smoked coalfish; brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber australasicus</i> ) and lamprey, minced                  |
| 1604 30       | Caviar and caviar substitutes                                                                                                                      |
|               | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:                                                                      |
| 1605 10 00    | — Crab                                                                                                                                             |
| 1605 20       | — Shrimps and prawns                                                                                                                               |
| 1605 30 90    | — Lobster                                                                                                                                          |
| 1605 40 00    | — Other crustaceans                                                                                                                                |
| 1605 90 11    | — Mussels ( <i>Mytilus</i> spp. <i>Perna</i> spp.), in airtight containers                                                                         |
| 1605 90 19    | — Mussels ( <i>Mytilus</i> spp. <i>Perna</i> spp.), other than in airtight containers                                                              |
| 1605 90 30    | — Molluscs other than mussels                                                                                                                      |
| 1805 00 00    | Cocoa powder, not containing added sugar or other sweetening matter                                                                                |
|               | Cocoa powder, containing added sugar or other sweetening matter:                                                                                   |
| 1806 10 15    | — Containing no sucrose or containing less than 65 % by weight of sucrose                                                                          |
| 1806 10 20    | (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose                                                                   |

| CN code    | Description of goods                                                                                                       |
|------------|----------------------------------------------------------------------------------------------------------------------------|
| 1902 20 10 | Stuffed pasta, containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates           |
|            | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:                 |
| 2001 90 20 | — Fruit of the genus <i>Capsicum</i> other than sweet peppers or pimentos                                                  |
| 2001 90 60 | — Palm hearts                                                                                                              |
|            | Vegetables, fruit, nuts, fruit peel and other edible parts of plants, preserved by sugar (drained, glacé or crystallised): |
|            | — Other than with sugar content exceeding 13 % by weight:                                                                  |
| 2006 00 91 | — — Tropical fruit and tropical nuts                                                                                       |
| 2006 00 99 | — — Other                                                                                                                  |
|            | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations:                    |
|            | — Other than with a sugar content exceeding 13 % by weight:                                                                |
| 2007 10 91 | — — Homogenised                                                                                                            |
| 2007 10 99 |                                                                                                                            |
|            | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved:                                             |
| 2008 19    | — Nuts and other seeds, other than groundnuts                                                                              |
| 2008 91 00 | — Palm hearts                                                                                                              |
|            | — Mixtures:                                                                                                                |
|            | — — Containing added spirit:                                                                                               |
|            | — — — With a sugar content exceeding 9 % by weight:                                                                        |
| 2008 92 12 | — — — — Of an actual alcoholic strength by mass not exceeding 11,85 %                                                      |
| 2008 92 14 |                                                                                                                            |
| 2008 92 32 | — — — With a sugar content not exceeding 9 % by weight                                                                     |
| 2008 92 34 |                                                                                                                            |
| 2008 92 36 |                                                                                                                            |
| 2008 92 38 |                                                                                                                            |
|            | — — Not containing added spirit or added sugar:                                                                            |
| 2008 92 92 | — — — In immediate packings of a net content of 4,5 kg or more                                                             |
| 2008 92 93 |                                                                                                                            |
| 2008 92 94 |                                                                                                                            |
| 2008 92 96 |                                                                                                                            |
| 2008 99 11 | — Ginger, containing added spirit                                                                                          |
| 2008 99 19 |                                                                                                                            |
|            | — Other:                                                                                                                   |
|            | — — Containing added spirit:                                                                                               |
|            | — — — With a sugar content not exceeding 9 % by weight:                                                                    |

| CN code    | Description of goods                                                                                                                                                                                                                                                                                            |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2008 99 38 | — — — — Of an actual alcoholic strength by mass exceeding 11,85 %<br>mas                                                                                                                                                                                                                                        |
| 2008 99 40 | — — Not containing added spirit, containing added sugar, in immediate<br>packings of a net content exceeding 1 kg:                                                                                                                                                                                              |
| 2008 99 47 | — — — Other than ginger, grapes, plums and prunes, passion fruit, guavas<br>and tamarinds                                                                                                                                                                                                                       |
| 2008 99 49 | Juice of any other single fruit or vegetable, unfermented:<br>— Of a density exceeding 1,33 g/cm <sup>3</sup> at 20° C:                                                                                                                                                                                         |
| 2009 80 36 | — — Of a value exceeding € 30 per 100 kg net weight                                                                                                                                                                                                                                                             |
| 2009 80 38 | — Of a density not exceeding 1,33 g/cm <sup>3</sup> at 20° C:                                                                                                                                                                                                                                                   |
| 2009 80 71 | — — Cherry juice, of a value exceeding € 30 per 100 kg net weight,<br>containing added sugar<br>— — Other, of a value not exceeding € 30 per 100 kg net weight:                                                                                                                                                 |
| 2009 80 88 | — — — With an added sugar content not exceeding 30 % by weight                                                                                                                                                                                                                                                  |
| 2009 80 89 |                                                                                                                                                                                                                                                                                                                 |
| 2009 80 96 | — — Cherry juice, not containing added sugar                                                                                                                                                                                                                                                                    |
| 2101 11    | Extracts, essences and concentrates of coffee                                                                                                                                                                                                                                                                   |
| 2102 30 00 | Prepared baking powders                                                                                                                                                                                                                                                                                         |
| 2302 50 00 | Bran, sharps and other residues, whether or not in the form of pellets,<br>derived from the milling, sifting or other working of leguminous plants                                                                                                                                                              |
| 2309 10 90 | Dog or cat food put up for retail sale, other than containing starch, glucose,<br>glucose syrup, maltodextrine or maltodextrine syrup falling within<br>subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106<br>90 55 or milk products<br>Other preparations of a kind used in animal feeding: |
| 2309 90 91 | — Beetpulp with added molasses                                                                                                                                                                                                                                                                                  |
| 2309 90 93 | — Premixtures                                                                                                                                                                                                                                                                                                   |
| 2309 90 95 | — Other                                                                                                                                                                                                                                                                                                         |
| 2309 90 97 |                                                                                                                                                                                                                                                                                                                 |
|            | Unmanufactured tobacco                                                                                                                                                                                                                                                                                          |
| 2401 10 30 | — Tobacco not stemmed/stripped                                                                                                                                                                                                                                                                                  |
| 2401 10 49 |                                                                                                                                                                                                                                                                                                                 |
| 2401 10 50 |                                                                                                                                                                                                                                                                                                                 |
| 2401 10 80 |                                                                                                                                                                                                                                                                                                                 |
| 2401 10 90 |                                                                                                                                                                                                                                                                                                                 |

| CN code    | Description of goods                                                                                                                                                                                                                  |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2401 20 30 | — Tobacco partly or wholly stemmed/stripped                                                                                                                                                                                           |
| 2401 20 49 |                                                                                                                                                                                                                                       |
| 2401 20 50 |                                                                                                                                                                                                                                       |
| 2401 20 80 |                                                                                                                                                                                                                                       |
| 2401 20 90 |                                                                                                                                                                                                                                       |
| 2401 30 00 | Tobacco refuse                                                                                                                                                                                                                        |
| 2402 10 00 | Cigars, cheroots and cigarillos, containing tobacco                                                                                                                                                                                   |
| 2815       | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium                                                                                                                               |
| 2825 10 00 | Hydrazine and hydroxylamine and their inorganic salts                                                                                                                                                                                 |
| 2827 32 00 | Aluminium chloride                                                                                                                                                                                                                    |
| 2834 10 00 | Nitrites                                                                                                                                                                                                                              |
| 2904 20 00 | Derivatives of hydrocarbons, containing only nitro or only nitroso groups                                                                                                                                                             |
| 2914 22 00 | Cyclohexanone, methylcyclohexanones                                                                                                                                                                                                   |
| 2916 11 10 | Acrylic acid                                                                                                                                                                                                                          |
| 2916 14    | Esters of methacrylic acid                                                                                                                                                                                                            |
| 2917 12 10 | Adipic acid, and its salts                                                                                                                                                                                                            |
| 2917 14 00 | Maleic anhydride                                                                                                                                                                                                                      |
| 2917 32 00 | Diocetyl orthophthalates                                                                                                                                                                                                              |
| 2917 35 00 | Phthalic anhydride                                                                                                                                                                                                                    |
| 2918 21 00 | Salicylic acid and its salts                                                                                                                                                                                                          |
| 2918 29 10 | Sulfosalicylic acids, hydroxynaphthoic acids; its salts and esters                                                                                                                                                                    |
| 2924 10 00 | Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof                                                                                                                                                    |
| 2924 21    | Ureines and their derivatives; salts thereof                                                                                                                                                                                          |
| 2924 29 90 | Other carboxamide-function compounds                                                                                                                                                                                                  |
| 2927 00 00 | Diazo-, azo- or azoxy-compounds                                                                                                                                                                                                       |
| 2929 10    | Isocyanates                                                                                                                                                                                                                           |
| 2930 40 90 | Methionine other than methionine (INN)                                                                                                                                                                                                |
| 2930 90 70 | Other organo-sulphur compounds, other than products of subheadings 2930 90 12 to 2930 90 50                                                                                                                                           |
| 2940 00 90 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No 2937, 2938 or 2939, other than rahmnose, raffinose and mannose |

| CN code       | Description of goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| 3204          | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter, based on synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined                                                                                                                                                                                                                                                                                                                               |
| 3507          | Enzymes; prepared enzymes not elsewhere specified or included                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 3906 10 00    | Polymethyl methacrylate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 3907 10 00    | Polyacetals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 3908          | Polyamides in primary form                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 4010          | Conveyor or transmission belts or belting, of vulcanised rubber                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| ex 4106       | Goat or kid skin leather, without hair on, other than leather of heading Nos 4108 or 4109, excluding products of subheadings 4106 11 90, 4106 12 00 and 4106 19 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 4202          | Trunks, suitcases, vanity cases, executive cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases; holsters and similar containers; travelling bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper |
| 4204 00       | Articles of leather, or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 4205 00 00    | Other articles of leather or of composition leather                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| ex Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork, excluding products mentioned in Part 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Chapter 66    | Umbrellas, sun umbrellas, walking sticks, seat sticks, whips, riding crops and parts thereof                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| ex Chapter 69 | Ceramic products, excluding products mentioned in Part 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| ex Chapter 70 | Glass and glassware, excluding products mentioned in Part 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 7117          | Imitation jewellery                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| ex Chapter 73 | Articles of iron or steel, excluding products mentioned in Parts 2 and 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| ex Chapter 78 | Lead and articles thereof, excluding products of heading No 7801                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| ex Chapter 79 | Zinc and articles thereof, excluding products of heading Nos 7901 and 7903                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| CN code       | Description of goods                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex Chapter 81 | Other base metals; cermets; articles thereof, excluding products mentioned in Part 2 and products of subheadings 8101 10 00, 8101 91 10, 8102 10 00, 8102 91 10, 8104 11 00, 8104 19 00, 8107 10 10, 8108 10, 8109 10 10, 8110 00 11, 8112 20 31, 8112 30 20, 8112 91 10, 8112 91 31, 8112 91 81, 8112 91 89 and 8113 00 20                                                                                                                                                     |
| Chapter 82    | Tolls, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal                                                                                                                                                                                                                                                                                                                                                                                        |
| Chapter 83    | Miscellaneous articles of base metal                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 8406          | Steam turbines and other vapour turbines                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 8407          | Spark-ignition reciprocating or rotary internal combustion piston engines                                                                                                                                                                                                                                                                                                                                                                                                       |
| 8408          | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)                                                                                                                                                                                                                                                                                                                                                                                         |
| 8409          | Parts suitable for use solely or principally with the engines of heading Nos 8407 or 8408                                                                                                                                                                                                                                                                                                                                                                                       |
| 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                                                                                                                                                                                                                                                                                  |
| ex 8418       | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading No 8415, excluding products of subheading 8418 99                                                                                                                                                                                                                                                                          |
| 8420          | Calandering or other rolling machines, other than for metals or glass, and cylinders thereof                                                                                                                                                                                                                                                                                                                                                                                    |
| 8443          | Printing machinery including ink-jet printing machines, other than those of heading No 8471; machines for uses ancillary to printing                                                                                                                                                                                                                                                                                                                                            |
| 8450          | Household or laundry-type washing machines, including machines which both wash and dry                                                                                                                                                                                                                                                                                                                                                                                          |
| 8451          | Machinery (other than machines of heading No 8450), for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics |
| 8453          | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines                                                                                                                                                                                                                                                                                                |

| CN code | Description of goods                                                                                                                                                                                                                                                                            |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8454    | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries                                                                                                                                                                                       |
| 8455    | Metal-rolling mills and rolls thereof                                                                                                                                                                                                                                                           |
| 8456    | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical electron beam, ionic-beam or plasma arc processes                                                                                        |
| 8457    | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal                                                                                                                                                                           |
| 8458    | Lathes (including turning centres) for removing metal                                                                                                                                                                                                                                           |
| 8459    | Machine-tools (including way-type unit head machines) for drilling boring, milling, threading or tapping by removing metal other than lathes (including turning centres) of heading No 8458                                                                                                     |
| 8460    | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finish metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No 8461  |
| 8461    | Machine-tools for planing shaping, slotting, broaching gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included                                            |
| 8462    | Machine-tools (including presses) for working metal by forging, hammering or die-stamping, machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above |
| 8463    | Other machine-tools for working metal or cermets, without removing material                                                                                                                                                                                                                     |
| 8467    | Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor                                                                                                                                                                                                   |
| 8468    | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No 8515; gas-operated surface tempering machines and appliances                                                                                                       |
| 8469    | Typewriters and word-processing machines                                                                                                                                                                                                                                                        |
| 8470    | Calculating machines; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers                                                                                                                          |
| 8472    | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening, perforating or stapling machines)                                             |

| CN code    | Description of goods                                                                                                                                                                                                                                                                             |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8473       | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading Nos 8469 to 8472                                                                                                                                          |
| 8504       | Electrical transformers, static converters (for example, rectifiers) and inductors                                                                                                                                                                                                               |
| 8505       | Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads                           |
| ex 8517    | Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems, excluding products of subheading 8517 19 10                                       |
| 8518       | Microphones and stands thereof; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audiofrequency electric amplifiers; electric sound amplifier sets                                                                          |
| 8525       | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, still image video cameras and other video camera recorders                     |
| 8526       | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus                                                                                                                                                                                                             |
| 8532       | Electrical capacitors, fixed, variable or adjustable (pre-set)                                                                                                                                                                                                                                   |
| 8536       | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example switches, relays, fuses, surge suppressors, plugs, sockets lamp-holders, junction boxes), for a voltage not exceeding 1 000 volts                      |
| 8705       | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire-fighting vehicles, concrete-mixer lorries, road-sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) |
| 8714       | Parts and accessories of vehicles of heading Nos 8711 to 8713                                                                                                                                                                                                                                    |
| 8715 00    | Baby carriages and parts thereof                                                                                                                                                                                                                                                                 |
| 8716       | Trailers and semi-trailers, Other vehicles not mechanically propelled; parts thereof                                                                                                                                                                                                             |
| Chapter 89 | Ships, boats and floating structures                                                                                                                                                                                                                                                             |

| CN code       | Description of goods                                                                                                                                                                       |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9002          | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of fittings for instruments or apparatus, other than such elements of glass not optically worked |
| 9005          | Binoculars, monoculars, other optical telescopes, and mountings thereof; other astronomical instruments and mountings thereof, but not including instruments for radio astronomy           |
| 9006          | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 8539                                          |
| 9007          | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus                                                                              |
| 9008          | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers                                                                             |
| 9011          | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection                                                                                |
| 9012          | Microscopes other than optical microscopes, diffraction apparatus                                                                                                                          |
| 9014          | Direction-finding compasses; other navigational instruments and appliances                                                                                                                 |
| 9015          | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses, rangefinders  |
| 9016 00       | Balances of a sensitivity of 5 cg or better, with or without weights                                                                                                                       |
| 9033 00 00    | Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90                                               |
| ex Chapter 91 | Clocks and watches and parts thereof, excluding products mentioned in Part 2                                                                                                               |
| ex Chapter 92 | Musical instruments; parts and accessories of such articles, excluding products mentioned in Part 2                                                                                        |

PART 4

Non-sensitive products

| CN code    | Description of goods                                                                              |
|------------|---------------------------------------------------------------------------------------------------|
|            | Live horses:                                                                                      |
|            | — Other than pure-bred breeding animals:                                                          |
| 0101 19 10 | — — Horses for slaughter (*)                                                                      |
|            | Meat of swine, other than domestic swine:                                                         |
|            | — Fresh or chilled:                                                                               |
| 0203 11 90 | — — Carcasses and half-carcasses                                                                  |
| 0203 12 90 | — — Hams, shoulders and cuts thereof, with bone in                                                |
| 0203 19 90 | — — Other                                                                                         |
|            | — Frozen:                                                                                         |
| 0203 21 90 | — — Carcasses and half-carcasses                                                                  |
| 0203 22 90 | — — Hams, shoulders and cuts thereof, with bone in                                                |
| 0203 29 90 | — — Other                                                                                         |
|            | Edible offal:                                                                                     |
|            | — Of bovine animals, fresh or chilled:                                                            |
|            | — — Other than for the manufacture of pharmaceutical products:                                    |
| 0206 10 91 | — — — Livers                                                                                      |
| 0206 10 99 | — — — Other                                                                                       |
|            | — Of bovine animals, frozen:                                                                      |
| 0206 21 00 | — — — Tongues                                                                                     |
| 0206 22 90 | — — — Livers                                                                                      |
| 0206 29 99 | — — — Other                                                                                       |
|            | — Of swine, other than domestic swine, other than for the manufacture of pharmaceutical products: |
| 0206 30 90 | — — Fresh or chilled                                                                              |
|            | — — Frozen:                                                                                       |
| 0206 41 99 | — — — Livers                                                                                      |
| 0206 49 99 | — — — Other                                                                                       |
|            | — Of sheep and goats, other than for the manufacture of pharmaceutical products:                  |

(\*) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code    | Description of goods                                                                                                                                                                                                                                          |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0206 80 99 | — — Fresh or chilled                                                                                                                                                                                                                                          |
| 0206 90 99 | — — Frozen                                                                                                                                                                                                                                                    |
| 0207 34    | Fatty livers, fresh or chilled                                                                                                                                                                                                                                |
|            | Fatty livers, frozen:                                                                                                                                                                                                                                         |
| 0207 36 81 | — Of geese                                                                                                                                                                                                                                                    |
| 0207 36 85 | — Of ducks                                                                                                                                                                                                                                                    |
|            | Other meat and edible meat offal, fresh, chilled or frozen:                                                                                                                                                                                                   |
| 0208 10 90 | — Of rabbits, other than domestic, or of hares                                                                                                                                                                                                                |
| 0208 20 00 | — Frogs' legs                                                                                                                                                                                                                                                 |
|            | — Of game other than of rabbits or hares:                                                                                                                                                                                                                     |
| 0208 90 20 | — — Of quails                                                                                                                                                                                                                                                 |
| 0208 90 40 | — — Other                                                                                                                                                                                                                                                     |
| 0301 10 90 | Live ornamental saltwater fish                                                                                                                                                                                                                                |
|            | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges), not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers: |
|            | — Feathers of a kind used for stuffing; down:                                                                                                                                                                                                                 |
| 0505 10 90 | — — Other than raw                                                                                                                                                                                                                                            |
| 0505 90 00 | — Other                                                                                                                                                                                                                                                       |
| 0601 20 10 | Chicory plants and roots, other than roots of heading No 1212                                                                                                                                                                                                 |
| 0602 20 10 | Vine slips, grafted or rooted                                                                                                                                                                                                                                 |
|            | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes:                                                                                             |
|            | — Conifer branches, fresh:                                                                                                                                                                                                                                    |
| 0604 91 41 | — — Of Nordmann's firs ( <i>Abies nordmanniana</i> (Stev.) Spach) and of noble firs ( <i>Abies procera</i> Rhed.)                                                                                                                                             |

| CN code    | Description of goods                                                                                                                                                                              |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0604 99 10 | — Other, not further prepared than dried<br>Dried leguminous vegetables, shelled, whether or not skinned or split:                                                                                |
| 0713 10    | — Peas ( <i>Pisum sativum</i> )                                                                                                                                                                   |
| 0713 20 00 | — Chickpeas (garbanzos)                                                                                                                                                                           |
| 0713 31 00 | — Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)                                                                                                                                               |
| 0713 32 00 |                                                                                                                                                                                                   |
| 0713 33    |                                                                                                                                                                                                   |
| 0713 39 00 |                                                                                                                                                                                                   |
| 0713 40 00 | — Lentils                                                                                                                                                                                         |
| 0714 20 10 | Sweet potatoes, fresh, whole, intended for human consumption (*)                                                                                                                                  |
| 0714 90 90 | Jerusalem artichokes and similar roots and tubers with high starch or inulin content, sago pith, fresh, chilled, frozen or dried<br>Other nuts, fresh or dried, whether or not shelled or peeled: |
| 0802 50 00 | — Pistachios                                                                                                                                                                                      |
| 0802 90 50 | — Pine nuts                                                                                                                                                                                       |
| 0802 90 60 | — Macadamia nuts                                                                                                                                                                                  |
| 0802 90 85 | — Other                                                                                                                                                                                           |
| 0804 50 00 | Guavas, mangoes and mangosteens, fresh or dried                                                                                                                                                   |
| 0807 20 00 | Papaws (papayas), fresh                                                                                                                                                                           |
| 0812 90 30 | Papaws (papayas), provisionally preserved, but unsuitable in that state for immediate consumption                                                                                                 |
| 0814 00 00 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions                             |
| 0901 11 00 | Coffee, not roasted, not decaffeinated                                                                                                                                                            |
| 0901 90 10 | Coffee husks and skins                                                                                                                                                                            |
| 0902 10 00 | Green tea (not fermented) in immediate packings of not exceeding 3 kg                                                                                                                             |
| 0904 12 00 | Pepper of the genus <i>Piper</i> , crushed or ground<br>Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:                                          |
| 0904 20 39 | — Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried, neither crushed nor ground                                                                                    |
| 0904 20 90 | — Crushed or ground                                                                                                                                                                               |
| 0908 10 90 | Nutmeg, other than neither nor crushed nor ground, for the industrial manufacture of essential oils or resinoids                                                                                  |
| 0908 20 90 | Mace, crushed or ground                                                                                                                                                                           |

(\*) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code    | Description of goods                                                                                                                                                             |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0909 10 90 | Seeds of badian                                                                                                                                                                  |
| 0910 20    | Saffron                                                                                                                                                                          |
| 0910 91 10 | Mixtures of spices referred to in note 1(b) of this chapter, neither crushed nor ground                                                                                          |
| 0910 99 91 | Other spices, neither crushed nor ground                                                                                                                                         |
|            | Seeds of forage plants, of a kind used for sowing:                                                                                                                               |
| 1209 22    | — Clover ( <i>Trifolium</i> spp.) seed                                                                                                                                           |
| 1209 23    | — Fescue seed                                                                                                                                                                    |
| 1209 24 00 | — Kentucky blue grass ( <i>Poa pratensis</i> L.) seed                                                                                                                            |
| 1209 25    | — Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed                                                                                                     |
| 1209 26 00 | — Timothy grass seed                                                                                                                                                             |
| 1209 29 10 | — Vetch seed; seeds of the genus <i>Poa</i> ( <i>Poa palustris</i> L., <i>Poa trivialis</i> L.); cocksfoot grass ( <i>Dactylis glomerata</i> L.); bent grass ( <i>Agrostis</i> ) |
| 1209 29 50 | — Lupine seed                                                                                                                                                                    |
| 1211 10 00 | Liquorice roots, fresh or dried, whether or not cut, crushed or powdered                                                                                                         |
| 1211 90 30 | Tonquin beans, fresh or dried, whether or not cut, crushed or powdered                                                                                                           |
| 1212 10 91 | Locust bean seeds, not decorticated, crushed or ground                                                                                                                           |
| 1212 30 00 | Apricot, peach or plum stones and kernels                                                                                                                                        |
| 1212 99 10 | Chicory roots of a kind used primarily for human consumption                                                                                                                     |
| 1302 12 00 | Vegetable saps and extracts, of liquorice                                                                                                                                        |
| 1302 31 00 | Agar-agar                                                                                                                                                                        |
| 1302 32 10 | Mucilages and thickeners of locust beans or locust bean seeds                                                                                                                    |
| 1501 00 11 | Pig fat (including lard), for industrial uses other than the manufacture of foodstuffs for human consumption (*)                                                                 |
| 1503 00 30 | Tallow oil, not emulsified or mixed or otherwise prepared, for industrial uses other than the manufacture of foodstuffs for human consumption (*)                                |
| 1505 90 00 | Wool grease and fatty substances derived therefrom (including lanolin), other than crude wool grease                                                                             |

(\*) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code    | Description of goods                                                                                                                                                                                                                                               |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1506 00 00 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified                                                                                                                                                                |
| 1511 10 10 | Palm oil, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(*)</sup>                                                                                                                                    |
|            | Other fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified:                                                                                                                                                      |
| 1515 40 00 | — Tung oil and its fractions                                                                                                                                                                                                                                       |
| 1515 60 90 | — Jojoba oil, other than raw oil                                                                                                                                                                                                                                   |
| 1515 90 10 | — Oiticica oils; myrtle wax and Japan wax; their fractions                                                                                                                                                                                                         |
| 1516 20 10 | Hydrogenated castor oil ('opal-wax')                                                                                                                                                                                                                               |
| 1518 00 95 | Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions                                                                                                                                                           |
| 1521 10 90 | Vegetable waxes (other than triglycerides), other than raw                                                                                                                                                                                                         |
|            | Residues resulting from the treatment of fatty substances or animal or vegetable waxes:                                                                                                                                                                            |
|            | — Other than containing oil having the characteristics of olive oil:                                                                                                                                                                                               |
| 1522 00 99 | — — Other than oil foots and dregs and soapstocks                                                                                                                                                                                                                  |
| 1603 00 30 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content of more than 1 kg but less than 20 kg                                                                                            |
| 1801 00 00 | Cocoa beans, whole or broken, raw or roasted                                                                                                                                                                                                                       |
| 1901 20 00 | Mixes and doughs for the preparations of bakers' wares of heading No 1905                                                                                                                                                                                          |
|            | Food preparations:                                                                                                                                                                                                                                                 |
| 1901 90 91 | — Other, containing no milk fats, sucrose, isoglucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of heading Nos 0401 to 0404 |
|            | — Pineapples:                                                                                                                                                                                                                                                      |
| 2008 20 19 | — — Containing added spirit, in immediate packings of a net content exceeding 1 kg with a sugar content not exceeding 17 % by weight                                                                                                                               |
| 2008 20 39 |                                                                                                                                                                                                                                                                    |
| 2101 20 20 | Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté                                                                                                       |
| 2101 20 92 |                                                                                                                                                                                                                                                                    |
| 2101 20 98 |                                                                                                                                                                                                                                                                    |
| 2102 20 19 | Inactive yeasts:                                                                                                                                                                                                                                                   |
|            | — Other                                                                                                                                                                                                                                                            |

(\*) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code    | Description of goods                                                                                                                                                                                               |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2102 20 90 | Single-cell micro-organisms, dead (not including vaccines of heading No 3002)                                                                                                                                      |
| 2103 30 10 | Mustard flour                                                                                                                                                                                                      |
| 2201 10    | Mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured                                                                                                             |
| 2203 00    | Beer made from malt                                                                                                                                                                                                |
|            | Spirits, liqueurs and other spirituous beverages:                                                                                                                                                                  |
| 2208 20 26 | — Spirits obtained by distilling grape wine or grape marc                                                                                                                                                          |
| 2208 20 29 |                                                                                                                                                                                                                    |
| 2208 20 86 |                                                                                                                                                                                                                    |
| 2208 20 89 |                                                                                                                                                                                                                    |
| 2208 30 11 | — Bourbon whiskey (*)                                                                                                                                                                                              |
| 2208 30 19 |                                                                                                                                                                                                                    |
| 2208 30 32 | — Malt whisky, in containers holding 2 litres or less                                                                                                                                                              |
| 2208 30 52 | — Blended whisky                                                                                                                                                                                                   |
| 2208 30 58 |                                                                                                                                                                                                                    |
| 2208 30 72 | — Other Scotch whisky, in containers holding 2 litres or less                                                                                                                                                      |
| 2208 30 82 | — Other whisky                                                                                                                                                                                                     |
| 2208 30 88 |                                                                                                                                                                                                                    |
| 2208 90 33 | — Plum, pear or cherry spirit (excluding liqueurs)                                                                                                                                                                 |
| 2208 90 38 |                                                                                                                                                                                                                    |
|            | — Other spirits (excluding liqueurs):                                                                                                                                                                              |
| 2208 90 48 | — — Distilled from fruit, other than Calvados, in containers holding 2 litres or less                                                                                                                              |
| 2208 90 71 | — — Distilled from fruit, in containers holding more than 2 litres                                                                                                                                                 |
| 2308 90 90 | Vegetable materials and vegetable waste, vegetable residues and by-products, of a kind used in animal feeding, not elsewhere specified or included, other than acorns, horse-chestnuts and pomace or marc of fruit |
| 2309 90 10 | Fish or marine mammal solubles                                                                                                                                                                                     |
| 2519 90 10 | Magnesium oxide, other than calcined natural magnesium carbonate                                                                                                                                                   |
| 2522       | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No 2825                                                                                                               |
| 2523       | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers                                                             |
| Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes                                                                                                               |

(\*) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code       | Description of goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes, excluding products mentioned in Parts 2 and 3, and products of subheadings 2804 69 00, 2805 11 00, 2805 19 00, 2805 21 00, 2805 22 00, 2805 30, 2805 40 10, 2818 20 00, 2818 30 00, ex 2844 30 11 (unwrought cermet, waste and scrap of uranium depleted in U 235), 2844 30 19, ex 2844 30 51 (unwrought cermet, waste and scrap of thorium), 2845 10 00 and 2845 90 10 |
| ex Chapter 29 | Organic chemicals, excluding products mentioned in Parts 2 and 3 and products of subheadings 2905 43 00 and 2905 44                                                                                                                                                                                                                                                                                                                                                                                           |
| 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, excluding products mentioned in Parts 2 and 3, and products of subheadings 3201 20 00, 3201 90 20, ex 3201 90 90 (tanning extracts of eucalyptus), ex 3201 90 90 (tanning extracts derived from gambier and myrobalan fruits) and ex 3201 90 90 (other tanning extracts of vegetable origin)                                                       |
| Chapter 33    | Essential oils and resinoids; perfumery, cosmetic or toilet preparations                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 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                                                                                                                                                                                                                                       |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes, excluding products mentioned in Parts 2 and 3, and products of subheadings 3502 11 90, 3502 19 90, 3502 20 91, 3502 20 99, 3502 90 70, 3505 10 10, 3505 10 90 and 3505 20                                                                                                                                                                                                                                                                         |
| Chapter 36    | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations                                                                                                                                                                                                                                                                                                                                                                                                                |
| Chapter 37    | Photographic or cinematographic goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| ex Chapter 38 | Miscellaneous chemical products, excluding products mentioned in Parts 1 and 2 and products of subheadings 3809 10 and 3824 60                                                                                                                                                                                                                                                                                                                                                                                |
| ex Chapter 39 | Plastics and articles thereof, excluding products mentioned in Parts 2 and 3                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| ex Chapter 40 | Rubber and articles thereof, excluding products mentioned in Parts 2 and 3                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| ex 4107       | Leather of other animals, without hair on, other than leather of heading Nos 4108 or 4109, excluding products of subheadings 4107 10 10, 4107 29 10 and 4107 90 10                                                                                                                                                                                                                                                                                                                                            |

| CN code       | Description of goods                                                                                                                                                                                                                                                                                                                                                 |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4201 00 00    | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material                                                                                                                                                                                                               |
| 4206          | Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons                                                                                                                                                                                                                                                                           |
| Chapter 43    | Furskins and artificial fur; manufactures thereof                                                                                                                                                                                                                                                                                                                    |
| ex Chapter 44 | Wood and articles of wood, excluding products mentioned in Part 2                                                                                                                                                                                                                                                                                                    |
| ex Chapter 45 | Cork and articles of cork, excluding products listed in Part 2                                                                                                                                                                                                                                                                                                       |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard, excluding products listed in Part 2                                                                                                                                                                                                                                                         |
| Chapter 65    | Headgear and parts thereof                                                                                                                                                                                                                                                                                                                                           |
| Chapter 67    | Prepared feathers and down and articles made of feathers or of down; artificial flowers, articles of human hair                                                                                                                                                                                                                                                      |
| Chapter 68    | Articles of stone, plaster, cement, asbestos, mica or similar materials                                                                                                                                                                                                                                                                                              |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coins, excluding products mentioned in Part 3                                                                                                                                                             |
| ex Chapter 72 | Iron and steel, excluding products mentioned in Part 1 and products of subheadings 7201 10 11, 7201 10 19, 7201 10 30, 7201 20 00, 7201 50 90, heading No 7206, 7218 10 00 and 7224 10 00                                                                                                                                                                            |
| 7301          | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, or iron or steel                                                                                                                                                                                                                 |
| 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 |
| 7304          | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel                                                                                                                                                                                                                                                                                  |

| CN code       | Description of goods                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7305          | Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel                                                                                                                                                                                                                                                                |
| 7306          | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel                                                                                                                                                                                                                                                                                                                   |
| 7308          | Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing, 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 |
| 7314          | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel                                                                                                                                                                                                                                                                                                                        |
| 7316 00 00    | Anchors, grapnels and parts thereof, of iron or steel                                                                                                                                                                                                                                                                                                                                                                                      |
| 7317 00       | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper                                                                                                                                                                                                          |
| Chapter 75    | Nickel and articles thereof                                                                                                                                                                                                                                                                                                                                                                                                                |
| ex Chapter 84 | Nuclear reactors, boilers, machinery appliances; parts thereof, excluding products mentioned in Parts 2 and 3                                                                                                                                                                                                                                                                                                                              |
| 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, excluding products mentioned in Parts 2 and 3                                                                                                                                                                                                     |
| Chapter 86    | Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds                                                                                                                                                                                                                         |
| 8701          | Tractors (other than tractors of heading No 8709)                                                                                                                                                                                                                                                                                                                                                                                          |
| 8710 00 00    | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles                                                                                                                                                                                                                                                                                                                      |
| Chapter 88    | Aircraft, spacecraft and parts thereof                                                                                                                                                                                                                                                                                                                                                                                                     |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, excluding products mentioned in Parts 2 and 3                                                                                                                                                                                                                                        |

| CN code       | Description of goods                                                                                     |
|---------------|----------------------------------------------------------------------------------------------------------|
| 9401          | Seats (other than those of heading No 9402) whether or not convertible into beds, and parts thereof      |
| 9403 40       | Wooden furniture of a kind used in the kitchen                                                           |
| 9403 80 00    | Furniture of other materials, including cane, osier, bamboo or similar materials                         |
| 9403 90       | Parts                                                                                                    |
| 9406 00       | Prefabricated buildings                                                                                  |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof, excluding products mentioned in Part 2 |
| ex Chapter 96 | Miscellaneous manufactures articles, excluding products mentioned in Part 2                              |

ANNEX II

PART I

List of sectors and countries referred to in Articles 3 and 4 (\*)

| CN code                                 | Description of goods                                                                                                                                                                                                                                                                                                                                                                          | Countries concerned                           |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| Chapters 1 and 2                        | Live animals; meat and edible meat offal                                                                                                                                                                                                                                                                                                                                                      | Argentina<br>Brazil<br>Uruguay                |
| Chapter 3<br>1604<br>1605<br>1902 20 10 | Fish and crustaceans, molluscs and other aquatic vertebrates; prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; crustaceans, molluscs and other aquatic invertebrates, prepared or preserved; stuffed pasta, whether or not cooked or otherwise preserved, containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates | Thailand                                      |
| Chapter 4                               | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included                                                                                                                                                                                                                                                                              | Argentina <sup>(1)</sup><br>Mexico            |
| Chapter 5                               | Products of animal origin, not elsewhere specified or included                                                                                                                                                                                                                                                                                                                                | China                                         |
| Chapters 6 to 8                         | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage; edible vegetables and certain roots and tubers; edible fruit and nuts; peel of citrus fruits or melons                                                                                                                                                                                            | Chile<br>Mexico<br>Thailand                   |
| Chapter 9                               | Coffee, tea, maté and spices                                                                                                                                                                                                                                                                                                                                                                  | Brazil                                        |
| Chapters 10 and 11                      | Cereals; products of the milling industry; malt; starches; inulin; wheat gluten                                                                                                                                                                                                                                                                                                               | Malaysia <sup>(1)</sup>                       |
| Chapter 12                              | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder                                                                                                                                                                                                                                                                      | China <sup>(1)</sup><br>Ukraine               |
| Chapter 13                              | Lac; gums, resins and other vegetable saps and extracts                                                                                                                                                                                                                                                                                                                                       | Brazil <sup>(1)</sup><br>Chile <sup>(1)</sup> |

(\*) Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording of the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes.

(<sup>1</sup>) Application of Article 4(1).

| CN code                                                                                                                                  | Description of goods                                                                                                                                                                                                                                                                                                                                                                                                                     | Countries concerned                                                |
|------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Chapter 15                                                                                                                               | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes                                                                                                                                                                                                                                                                                                                           | Indonesia<br>Malaysia<br>Philippines                               |
| Chapters 16 to 23<br>except for codes 1604,<br>1605 and 1902 20 10                                                                       | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; sugars and sugar confectionery; cocoa and cocoa preparations; preparations of cereals, flour, starch or milk; pastry cook's products; preparations of vegetables, fruit, nuts or other parts of plants; miscellaneous edible preparations; beverages, spirits and vinegar; residues and waste from the food industries; prepared animal fodder | Argentina<br>Brazil<br>Thailand                                    |
| Chapter 24                                                                                                                               | Tobacco and manufactured tobacco substitutes                                                                                                                                                                                                                                                                                                                                                                                             | Brazil                                                             |
| Chapters 25 to 27                                                                                                                        | Mineral products                                                                                                                                                                                                                                                                                                                                                                                                                         | Saudi Arabia<br>Russia<br>Libya <sup>(1)</sup>                     |
| Chapter 28<br>Chapter 29<br>Chapter 30<br>Chapter 32<br>Chapter 33<br>Chapter 34<br>Chapter 35<br>Chapter 36<br>Chapter 37<br>Chapter 38 | Chemicals excluding fertilisers                                                                                                                                                                                                                                                                                                                                                                                                          | China <sup>(1)</sup>                                               |
| Chapter 31                                                                                                                               | Fertilisers                                                                                                                                                                                                                                                                                                                                                                                                                              | Belarus<br>Kazakhstan<br>Russia<br>Ukraine<br>Chile <sup>(1)</sup> |
| Chapters 39 and 40                                                                                                                       | Plastics and rubber                                                                                                                                                                                                                                                                                                                                                                                                                      | Malaysia<br>Thailand                                               |
| Chapter 41                                                                                                                               | Leather, raw hides and skins                                                                                                                                                                                                                                                                                                                                                                                                             | Argentina<br>Brazil<br>India<br>Pakistan                           |
| Chapters 42 and 43                                                                                                                       | Articles of leather and furskins                                                                                                                                                                                                                                                                                                                                                                                                         | China<br>India<br>Pakistan<br>Thailand                             |
| Chapters 44 to 46                                                                                                                        | Wood                                                                                                                                                                                                                                                                                                                                                                                                                                     | Malaysia<br>Indonesia                                              |
| Chapters 47 to 49                                                                                                                        | Paper                                                                                                                                                                                                                                                                                                                                                                                                                                    | Brazil <sup>(1)</sup>                                              |

<sup>(1)</sup> Application of Article 4(1).

| CN code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Description of goods          | Countries concerned                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chapters 50 to 60                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Textiles                      | India<br>Pakistan                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Chapters 61 to 63                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Clothing                      | Malaysia<br>Thailand<br>Macao<br>China <sup>(1)</sup>                                                                                                                                                                                                                                                                                                                                                                                        |
| Chapters 64 to 67                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Footwear                      | Brazil<br>Thailand<br>China<br>Indonesia                                                                                                                                                                                                                                                                                                                                                                                                     |
| Chapters 68 to 70                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Glass and ceramic products    | China <sup>(1)</sup>                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Chapter 71                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Jewellery and precious metals | Thailand<br>Brunei<br>Kazakhstan                                                                                                                                                                                                                                                                                                                                                                                                             |
| 7202 11<br>7202 99 11<br>7207 11 11<br>7207 11 14<br>7207 11 16<br>7207 12 10<br>7207 19 11<br>7207 19 14 (*)<br>7207 19 16 (*)<br>7207 19 31<br>7207 20 11<br>7207 20 15<br>7207 20 17<br>7207 20 32<br>7207 20 51<br>7207 20 55 (*)<br>7207 20 57<br>7207 20 71<br>7208 10 00 (*)<br>7208 25 00 (*)<br>7208 26 00 (*)<br>7208 27 00 (*)<br>7208 36 00 (*)<br>7208 37 (*)<br>7208 38 (*)<br>7208 39 (*)<br>7208 40 (*)<br>7208 51 10<br>7208 51 30 (*)<br>7208 51 50 (*)<br>7208 51 91 (*)<br>7208 51 99 (*)<br>7208 52 10<br>7208 52 91 (*)<br>7208 52 99 (*)<br>7208 53 10<br>7208 53 90 (*)<br>7208 54 (*)<br>7208 90 10 (*)<br>7209 15 00<br>7209 16 (*)<br>7209 17 (*)<br>7209 18 (*)<br>7209 25 00<br>7209 26 (*)<br>7209 27 (*)<br>7209 28 (*) | ECSC products                 | Brazil<br>Mexico<br>Albania <sup>(2)</sup><br>Ukraine <sup>(2)</sup><br>Belarus <sup>(2)</sup><br>Moldova <sup>(2)</sup><br>Russia <sup>(2)</sup><br>Georgia <sup>(2)</sup><br>Armenia <sup>(2)</sup><br>Azerbaijan <sup>(2)</sup><br>Kazakhstan <sup>(2)</sup><br>Turkmenistan <sup>(2)</sup><br>Uzbekistan <sup>(2)</sup><br>Tajikistan <sup>(2)</sup><br>Kyrgyzstan <sup>(2)</sup><br>South Africa <sup>(2)</sup><br>China <sup>(3)</sup> |

<sup>(1)</sup> Application of Article 4(1).

<sup>(2)</sup> Application of Article 3(2).

<sup>(3)</sup> Under Article 3(2), the exclusion applies to China only in respect of those products marked with an asterisk.

| CN code        | Description of goods | Countries concerned |
|----------------|----------------------|---------------------|
| 7209 90 10 (*) |                      |                     |
| 7210 11 10 (*) |                      |                     |
| 7210 12 11 (*) |                      |                     |
| 7210 12 19 (*) |                      |                     |
| 7210 20 10 (*) |                      |                     |
| 7210 30 10 (*) |                      |                     |
| 7210 41 10 (*) |                      |                     |
| 7210 49 10 (*) |                      |                     |
| 7210 50 10 (*) |                      |                     |
| 7210 61 10 (*) |                      |                     |
| 7210 69 10 (*) |                      |                     |
| 7210 70 31 (*) |                      |                     |
| 7210 70 39 (*) |                      |                     |
| 7210 90 31 (*) |                      |                     |
| 7210 90 33 (*) |                      |                     |
| 7210 90 38 (*) |                      |                     |
| 7211 13 00     |                      |                     |
| 7211 14 10 (*) |                      |                     |
| 7211 14 90     |                      |                     |
| 7211 19 20 (*) |                      |                     |
| 7211 19 90     |                      |                     |
| 7211 23 10 (*) |                      |                     |
| 7211 23 51     |                      |                     |
| 7211 29 20 (*) |                      |                     |
| 7211 90 11 (*) |                      |                     |
| 7212 10 10 (*) |                      |                     |
| 7212 10 91 (*) |                      |                     |
| 7212 20 11 (*) |                      |                     |
| 7212 30 11 (*) |                      |                     |
| 7212 40 10 (*) |                      |                     |
| 7212 40 91 (*) |                      |                     |
| 7212 50 31 (*) |                      |                     |
| 7212 50 51 (*) |                      |                     |
| 7212 60 11 (*) |                      |                     |
| 7212 60 91     |                      |                     |
| 7213 10 00 (*) |                      |                     |
| 7213 20 00     |                      |                     |
| 7213 91 10 (*) |                      |                     |
| 7213 91 20     |                      |                     |
| 7213 91 41 (*) |                      |                     |
| 7213 91 49 (*) |                      |                     |
| 7213 91 70     |                      |                     |
| 7213 91 90     |                      |                     |
| 7213 99 10 (*) |                      |                     |
| 7213 99 90     |                      |                     |
| 7214 20 00 (*) |                      |                     |
| 7214 30 00     |                      |                     |
| 7214 91 10 (*) |                      |                     |
| 7214 91 90     |                      |                     |
| 7214 99 10 (*) |                      |                     |
| 7214 99 31 (*) |                      |                     |
| 7214 99 39 (*) |                      |                     |
| 7214 99 50 (*) |                      |                     |
| 7214 99 61 (*) |                      |                     |
| 7214 99 69 (*) |                      |                     |
| 7214 99 80 (*) |                      |                     |
| 7214 99 90     |                      |                     |
| 7215 90 10 (*) |                      |                     |
| 7216 10 00     |                      |                     |
| 7216 21 00     |                      |                     |
| 7216 22 00     |                      |                     |
| 7216 31        |                      |                     |
| 7216 32        |                      |                     |
| 7216 33        |                      |                     |
| 7216 40        |                      |                     |
| 7216 50        |                      |                     |
| 7216 99 10     |                      |                     |
| 7218 91 11     |                      |                     |
| 7218 91 19     |                      |                     |
| 7218 99 11     |                      |                     |

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| CN code        | Description of goods | Countries concerned |
|----------------|----------------------|---------------------|
| 7218 99 20     |                      |                     |
| 7219 11 00     |                      |                     |
| 7219 12        |                      |                     |
| 7219 13        |                      |                     |
| 7219 14        |                      |                     |
| 7219 21        |                      |                     |
| 7219 22        |                      |                     |
| 7219 23 00     |                      |                     |
| 7219 24 00     |                      |                     |
| 7219 31 00     |                      |                     |
| 7219 32        |                      |                     |
| 7219 33        |                      |                     |
| 7219 34        |                      |                     |
| 7219 35        |                      |                     |
| 7219 90 10     |                      |                     |
| 7220 11 00     |                      |                     |
| 7220 12 00     |                      |                     |
| 7220 20 10     |                      |                     |
| 7220 90 11     |                      |                     |
| 7220 90 31     |                      |                     |
| 7221 00        |                      |                     |
| 7222 11        |                      |                     |
| 7222 19        |                      |                     |
| 7222 30 10     |                      |                     |
| 7222 40 10     |                      |                     |
| 7222 40 30     |                      |                     |
| 7224 90 01     |                      |                     |
| 7224 90 05     |                      |                     |
| 7224 90 08     |                      |                     |
| 7224 90 15     |                      |                     |
| 7224 90 31     |                      |                     |
| 7224 90 39     |                      |                     |
| 7225 11 00     |                      |                     |
| 7225 19        |                      |                     |
| 7225 20 20     |                      |                     |
| 7225 30 00     |                      |                     |
| 7225 40        |                      |                     |
| 7225 50 00     |                      |                     |
| 7225 91 10     |                      |                     |
| 7225 92 10     |                      |                     |
| 7225 99 10     |                      |                     |
| 7226 11 10     |                      |                     |
| 7226 19 10     |                      |                     |
| 7226 19 30     |                      |                     |
| 7226 20 20     |                      |                     |
| 7226 91        |                      |                     |
| 7226 92 10     |                      |                     |
| 7226 93 20     |                      |                     |
| 7226 94 20     |                      |                     |
| 7226 99 20     |                      |                     |
| 7227           |                      |                     |
| 7228 10 10     |                      |                     |
| 7228 10 30     |                      |                     |
| 7228 20 11     |                      |                     |
| 7228 20 19     |                      |                     |
| 7228 20 30     |                      |                     |
| 7228 30        |                      |                     |
| 7228 60 10     |                      |                     |
| 7228 70 10     |                      |                     |
| 7228 70 31     |                      |                     |
| 7228 80 10     |                      |                     |
| 7228 80 90 (*) |                      |                     |
| 7301 10 00     |                      |                     |
| 7302 10 31     |                      |                     |
| 7302 10 39     |                      |                     |
| 7302 10 90     |                      |                     |
| 7302 20 00     |                      |                     |
| 7302 40 10     |                      |                     |
| 7302 90 10     |                      |                     |

| CN code                                                                                                                                                                                                                                  | Description of goods  | Countries concerned           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------|
| 7202 21<br>7202 41<br>7202 49<br>7202 50 00<br>7202 60 00<br>7202 70 00<br>7202 80 00<br>7202 91 00<br>7202 93 00<br>7202 99 19<br>7202 99 30<br>7202 99 80<br>7205<br>7217<br>7223<br>7303 to 7326<br>Chapters 74 to 83                 | Base metals, non-ECSC | Kazakhstan<br>Russia<br>China |
| 8470<br>8471<br>8473<br>8504<br>8505<br>8517<br>8518<br>8519<br>8520<br>8521<br>8522<br>8523<br>8524<br>8525 30<br>8525 40<br>8526<br>8527<br>8528<br>8529<br>8531<br>8532<br>8533<br>8534<br>8536<br>8540 11<br>8540 12<br>8541<br>8542 | Consumer electronics  | Malaysia                      |
| Chapter 86<br>Chapter 88<br>Chapter 89                                                                                                                                                                                                   | Transport equipment   | Brazil <sup>(1)</sup>         |
| Chapters 94 to 96                                                                                                                                                                                                                        | Miscellaneous         | Thailand<br>China             |

<sup>(1)</sup> Application of Article 4(1).

## PART 2

### Identification of countries and sectors referred to in Article 3

#### I. *Classification of beneficiary countries by development index*

The development index represents each country's overall level of industrial development compared with that of the European Union. It is based on the following formula, which combines per capita income with the level of manufactured exports:

$$\frac{\{\log[(Y_i/POP_i)/(Y_{ue}/POP_{ue})]+\log[X_i/X_{ue}]\}}{2}$$

in which:

- Y = the beneficiary country's income,
- Y<sub>ue</sub> = the European Union's income,
- POP<sub>i</sub> = the beneficiary country's population,
- POP<sub>ue</sub> = the population of the European Union,
- X<sub>i</sub> = the value of the beneficiary country's manufactured exports,
- X<sub>ue</sub> = the value of the European Union's manufactured exports.

Using this formula, an index of 0 means the beneficiary's level of industrial developments is equal to that of the European Union.

Figures for income and population are taken from World Bank statistics (World Development Report 1993) and those for manufactured exports from the Unctad Handbook of International Trade and Development Statistics (1992).

#### II. *Classification of beneficiary countries by relative sectoral specialisation index*

A beneficiary country's specialisation index is derived from the relationship between the proportion of imports in a determined sector coming from this country within the total amount of Community imports in this sector, on the one hand, and on the other hand, this country's share of the total Community imports.

#### III. *Combining the development and specialisation indexes*

The combination of these two indexes determines how Article 3 will be applied to each beneficiary country.

For countries with a development index greater than -1, Article 3 will apply when the specialisation index equals or exceeds 1.

For countries with a development index between -1 and -1,23, Article 3 will apply when the specialisation index equals or exceeds 1,5.

For countries with a development index between -1,23 and -1,70, Article 3 will apply when the specialisation index equals or exceeds 5.

For countries with a development index between -1,70 and -2, Article 3 will apply when the specialisation index equals or exceeds 7.

Article 3 will not apply to countries with a development index of less than -2.

ANNEX III

List of beneficiary countries and territories enjoying generalised tariff preferences (\*)

A. INDEPENDENT COUNTRIES

|                                                         |                                |                                            |
|---------------------------------------------------------|--------------------------------|--------------------------------------------|
| AL Albania                                              | AO Angola <sup>(2)</sup>       | BO Bolivia <sup>(3)</sup>                  |
| UA Ukraine                                              | ET Ethiopia <sup>(2)</sup>     | PY Paraguay                                |
| BY Belarus                                              | ER Eritrea <sup>(2)</sup>      | UY Uruguay                                 |
| MD Moldova                                              | DJ Djibouti <sup>(2)</sup>     | AR Argentina                               |
| RU Russia                                               | SO Somalia <sup>(2)</sup>      | CY Cyprus                                  |
| GE Georgia                                              | KE Kenya                       | LB Lebanon                                 |
| AM Armenia                                              | UG Uganda <sup>(2)</sup>       | SY Syria                                   |
| AZ Azerbaijan                                           | TZ Tanzania <sup>(2)</sup>     | IQ Iraq                                    |
| KZ Kazakhstan                                           | SC Seychelles and dependencies | IR Iran                                    |
| TM Turkmenistan                                         | MZ Mozambique <sup>(2)</sup>   | JO Jordan                                  |
| UZ Uzbekistan                                           | MG Madagascar <sup>(2)</sup>   | SA Saudi Arabia                            |
| TZ Tajikistan                                           | MU Mauritius                   | KW Kuwait                                  |
| KG Kyrgyzstan                                           | KM Comoros <sup>(2)</sup>      | BH Bahrain                                 |
| HR Croatia <sup>(1)</sup>                               | ZM Zambia <sup>(2)</sup>       | QA Qatar                                   |
| BA Bosnia and Herzegovina <sup>(1)</sup>                | ZW Zimbabwe                    | AE United Arab Emirates                    |
| XM Former Yugoslav Republic of Macedonia <sup>(1)</sup> | MW Malawi <sup>(2)</sup>       | OM Oman                                    |
| MA Morocco                                              | ZA South Africa                | YE Yemen <sup>(2)</sup>                    |
| DZ Algeria                                              | NA Namibia                     | AF Afghanistan <sup>(2)</sup>              |
| TN Tunisia                                              | BW Botswana                    | PK Pakistan                                |
| LY Libya                                                | SZ Swaziland                   | IN India                                   |
| EG Egypt                                                | LS Lesotho <sup>(2)</sup>      | BD Bangladesh <sup>(2)</sup>               |
| SD Sudan <sup>(2)</sup>                                 | MX Mexico                      | MV Maldives <sup>(2)</sup>                 |
| MR Mauritania <sup>(2)</sup>                            | GT Guatemala <sup>(3)</sup>    | LK Sri Lanka                               |
| ML Mali <sup>(2)</sup>                                  | BZ Belize                      | NP Nepal <sup>(2)</sup>                    |
| BF Burkina Faso <sup>(2)</sup>                          | HN Honduras <sup>(3)</sup>     | BT Bhutan <sup>(2)</sup>                   |
| NE Niger <sup>(2)</sup>                                 | SV El Salvador <sup>(3)</sup>  | MM Myanmar (formerly Burma) <sup>(2)</sup> |
| TD Chad <sup>(2)</sup>                                  | NI Nicaragua <sup>(3)</sup>    | TH Thailand                                |
| CV Cape Verde <sup>(2)</sup>                            | CR Costa Rica <sup>(3)</sup>   | LA Laos <sup>(2)</sup>                     |
| SN Senegal                                              | PA Panama <sup>(3)</sup>       | VN Vietnam                                 |
| GM Gambia <sup>(2)</sup>                                | CU Cuba                        | KH Cambodia <sup>(2)</sup>                 |
| GW Guinea-Bissau <sup>(2)</sup>                         | KN St Kitts and Nevis          | ID Indonesia                               |
| GN Guinea <sup>(2)</sup>                                | HT Haiti <sup>(2)</sup>        | MY Malaysia                                |
| SL Sierra Leone <sup>(2)</sup>                          | BS Bahamas                     | BN Brunei                                  |
| LR Liberia <sup>(2)</sup>                               | DO Dominican Republic          | PH Philippines                             |
| CI Côte d'Ivoire                                        | AG Antigua and Barbuda         | MN Mongolia                                |
| GH Ghana                                                | DM Dominica                    | CN China                                   |
| TG Togo <sup>(2)</sup>                                  | JM Jamaica                     | PG Papua New Guinea                        |
| BJ Benin <sup>(2)</sup>                                 | LC St Lucia                    | NR Nauru                                   |
| NG Nigeria                                              | VC St Vincent                  | SB Solomon Islands <sup>(2)</sup>          |
| CM Cameroon                                             | BB Barbados                    | TV Tuvalu <sup>(2)</sup>                   |
| CF Central African Republic <sup>(2)</sup>              | TT Trinidad and Tobago         | KI Kiribati <sup>(2)</sup>                 |
| CQ Equatorial Guinea <sup>(2)</sup>                     | GD Grenada                     | FJ Fiji                                    |
| ST São Tomé and Príncipe <sup>(2)</sup>                 | CO Colombia <sup>(3)</sup>     | VU Vanuatu <sup>(2)</sup>                  |
| GA Gabon                                                | VE Venezuela <sup>(3)</sup>    | TO Tonga                                   |
| CG Congo                                                | GY Guyana                      | WS Samoa <sup>(2)</sup>                    |
| CD Democratic Republic of Congo <sup>(2)</sup>          | SR Suriname                    | FM Federated States of Micronesia          |
| RW Rwanda <sup>(2)</sup>                                | EC Ecuador <sup>(3)</sup>      | MH Marshall Islands                        |
| BI Burundi <sup>(2)</sup>                               | PE Peru <sup>(3)</sup>         | PW Palau                                   |
|                                                         | BR Brazil                      |                                            |
|                                                         | CL Chile                       |                                            |

(\*) The code preceding the name of each beneficiary country is that given in the 'Geonomenclature' (Regulation (EC) No 2645/98 (OJ L 335, 10.12.1998, p. 22).

(1) Preferences for these countries are limited to the agricultural products in Chapters 1 to 24 of the Combined Nomenclature listed in Annex I.

(2) This country is also included in Annex IV.

(3) This country is also included in Annex V.

B. COUNTRIES AND TERRITORIES

dependent or administered or for whose external relations Member States of the Community or third countries are wholly or partly responsible

|    |                                                                                                                                                                      |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GI | Gibraltar                                                                                                                                                            |
| SH | St Helena and St Helena dependencies                                                                                                                                 |
| IO | British Indian Ocean Territories                                                                                                                                     |
| YT | Mayotte                                                                                                                                                              |
| GL | Greenland                                                                                                                                                            |
| PM | St Pierre and Miquelon                                                                                                                                               |
| BM | Bermuda                                                                                                                                                              |
| AI | Anguilla                                                                                                                                                             |
| TC | Turks and Caicos Islands                                                                                                                                             |
| VI | Virgin Islands of the United States                                                                                                                                  |
| KY | Cayman Islands                                                                                                                                                       |
| VG | British Virgin Islands                                                                                                                                               |
| MS | Montserrat                                                                                                                                                           |
| AW | Aruba                                                                                                                                                                |
| AN | Netherlands Antilles                                                                                                                                                 |
| FK | Falklands Islands                                                                                                                                                    |
| MO | Macao                                                                                                                                                                |
| XO | Australia Oceania (Christmas Island, Cocos (Keeling) Islands, Heard and McDonald Islands, Norfolk Island)                                                            |
| NC | New Caledonia and dependencies                                                                                                                                       |
| XA | American Oceania <sup>(1)</sup>                                                                                                                                      |
| WF | Wallis and Futuna <sup>(1)</sup>                                                                                                                                     |
| PN | Pitcairn                                                                                                                                                             |
| XZ | New Zealand Oceania (Tokelau and Niue Islands, Cook Islands)                                                                                                         |
| PF | French Polynesia                                                                                                                                                     |
| XR | Polar Regions (French Southern and Antarctic Territories, Australian Antarctic Territories, British Antarctic Territories, South Georgia and South Sandwich Islands) |

*Note:* The above lists may be amended subsequently to take account of changes in the international status of countries or territories.

<sup>(1)</sup> American Oceania includes: American Samoa, Guam, minor US outlying islands (Baker, Howland, Jarvis, Johnston, Kingman Reef, Midway, Palmyra and Wake) (OJ L 335, 10.12.1998, p. 22).

ANNEX IV

List of least-developed developing countries

|    |                              |    |                             |
|----|------------------------------|----|-----------------------------|
| SD | Sudan                        | SO | Somalia                     |
| MR | Mauritania                   | UG | Uganda                      |
| ML | Mali                         | TZ | Tanzania                    |
| BF | Burkina Faso                 | MZ | Mozambique                  |
| NE | Niger                        | MG | Madagascar                  |
| TD | Chad                         | KM | Comoros                     |
| CV | Cape Verde                   | ZM | Zambia                      |
| GM | Gambia                       | MW | Malawi                      |
| GW | Guinea-Bissau                | LS | Lesotho                     |
| GN | Guinea                       | HT | Haiti                       |
| SL | Sierra Leone                 | YE | Yemen                       |
| LR | Liberia                      | AF | Afghanistan                 |
| TG | Togo                         | BD | Bangladesh                  |
| BJ | Benin                        | MV | Maldives                    |
| CF | Central African Republic     | NP | Nepal                       |
| GQ | Equatorial Guinea            | BT | Bhutan                      |
| ST | São Tomé and Príncipe        | MM | Myanmar (formerly<br>Burma) |
| CD | Democratic Republic of Congo | LA | Laos                        |
| RW | Rwanda                       | KH | Cambodia                    |
| BI | Burundi                      | SB | Solomon Islands             |
| AO | Angola                       | TV | Tuvalu                      |
| ET | Ethiopia                     | KI | Kiribati                    |
| ER | Eritrea                      | VU | Vanuatu                     |
| DJ | Djibouti                     | WS | Samoa                       |

ANNEX V

List of countries referred to in Article 7

*Andean Group*

CO Colombia  
VE Venezuela  
EC Ecuador  
PE Peru  
BO Bolivia

*Central American Common Market*

GT Guatemala  
HN Honduras  
SV El Salvador  
NI Nicaragua  
CR Costa Rica  
PA Panama

ANNEX VI

Factors to be taken into consideration for the purposes of Article 29(3)

- Reduction in the market share of Community producers
  - Reduction in their production
  - Increase in their stocks
  - Closure of their production capacity
  - Bankruptcies
  - Low profitability
  - Low rate of capacity utilisation
  - Employment
  - Trade
  - Prices
-

ANNEX VII <sup>(1)</sup> <sup>(2)</sup>

(only concerns products eligible for the conditions provided in Articles 6 and 7)

PRODUCT SENSITIVITY CATEGORIES <sup>(3)</sup>

PART 1

Very sensitive products

| CN code    | Description of goods                                                                                                                         |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------|
|            | Live swine:                                                                                                                                  |
|            | — Other:                                                                                                                                     |
|            | — — Weighing less than 50 kg:                                                                                                                |
| 0103 91 10 | — — — Domestic species                                                                                                                       |
|            | — — Weighing 50 kg or more:                                                                                                                  |
|            | — — — Domestic species                                                                                                                       |
| 0103 92 11 | — — — — Sows having farrowed at least once, of a weight of not less than 160 kg                                                              |
| 0103 92 19 | — — — — Other                                                                                                                                |
| 0105       | Live poultry, that is to say fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls                          |
|            | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked: |
| 0209 00 90 | — Poultry fat                                                                                                                                |
|            | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:                                |
|            | — Other, including edible flours and meals of meat or meat offal:                                                                            |
|            | — — Offal:                                                                                                                                   |
|            | — — — Other:                                                                                                                                 |
|            | — — — — Poultry liver:                                                                                                                       |
| 0210 90 71 | — — — — — Fatty livers of geese or ducks, salted or in brine                                                                                 |
| 0210 90 79 | — — — — — Other                                                                                                                              |

<sup>(1)</sup> Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording for the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description together.

<sup>(2)</sup> With respect to products falling within Chapters 1 to 24, wherever customs duties comprise an *ad valorem* duty plus one or more specific duties, the preferential reduction is limited to the *ad valorem* duty. Where the customs duties comprise an *ad valorem* duty with a minimum and a maximum duty, the preferential reduction also applies to that minimum and maximum duty. Where they comprise more than one specific duty, the preferential reduction applies to all of these.

<sup>(3)</sup> For products of CN codes marked with the letter (a), the reduction applies both to the specific and *ad valorem* duties.

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| CN code    | Description of goods                                                                                                                                                                                                                            |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            | Milk and cream, not concentrated nor containing added sugar or other sweetening matter:                                                                                                                                                         |
| 0401 10    | — Of a fat content, by weight, not exceeding 1 %                                                                                                                                                                                                |
| 0401 20    | — Of a fat content, by weight, exceeding 1 % but not exceeding 6 %                                                                                                                                                                              |
| 0401 30    | — Of a fat content, by weight, exceeding 6 %                                                                                                                                                                                                    |
|            | 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:    |
|            | — Yoghurt:                                                                                                                                                                                                                                      |
| 0403 10 11 | — — Not flavoured nor containing added fruit, nuts or cocoa                                                                                                                                                                                     |
| 0403 10 13 |                                                                                                                                                                                                                                                 |
| 0403 10 19 |                                                                                                                                                                                                                                                 |
| 0403 10 31 |                                                                                                                                                                                                                                                 |
| 0403 10 33 |                                                                                                                                                                                                                                                 |
| 0403 10 39 |                                                                                                                                                                                                                                                 |
|            | — Other:                                                                                                                                                                                                                                        |
|            | — — Not flavoured nor containing added fruit, nuts or cocoa:                                                                                                                                                                                    |
| 0403 90 11 | — — — In powder, granules or other solid forms                                                                                                                                                                                                  |
| 0403 90 13 |                                                                                                                                                                                                                                                 |
| 0403 90 19 |                                                                                                                                                                                                                                                 |
| 0403 90 31 |                                                                                                                                                                                                                                                 |
| 0403 90 33 |                                                                                                                                                                                                                                                 |
| 0403 90 39 |                                                                                                                                                                                                                                                 |
| 0403 90 51 | — — — Other                                                                                                                                                                                                                                     |
| 0403 90 53 |                                                                                                                                                                                                                                                 |
| 0403 90 59 |                                                                                                                                                                                                                                                 |
| 0403 90 61 |                                                                                                                                                                                                                                                 |
| 0403 90 63 |                                                                                                                                                                                                                                                 |
| 0403 90 69 |                                                                                                                                                                                                                                                 |
| 0404       | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included |
|            | Butter and other fats and oils derived from milk; dairy spreads:                                                                                                                                                                                |
| 0405 10    | — Butter                                                                                                                                                                                                                                        |
|            | — Dairy spreads:                                                                                                                                                                                                                                |
| 0405 20 90 | — — Of a fat content, by weight, of more than 75 % but less than 80 %                                                                                                                                                                           |

| CN code                  | Description of goods                                                                                                                                                                                                      |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0405 90                  | — Other<br>Birds' eggs, in shell, fresh, preserved or cooked:                                                                                                                                                             |
|                          | — Of poultry:                                                                                                                                                                                                             |
| 0407 00 11<br>0407 00 19 | — — For hatching                                                                                                                                                                                                          |
| 0407 00 30               | — — Other<br>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter: |
|                          | — Eggs yolks:                                                                                                                                                                                                             |
|                          | — — Dried:                                                                                                                                                                                                                |
| 0408 11 80               | — — — Other                                                                                                                                                                                                               |
|                          | — — Other:                                                                                                                                                                                                                |
|                          | — — — Other:                                                                                                                                                                                                              |
| 0408 19 81               | — — — — Liquid                                                                                                                                                                                                            |
| 0408 19 89               | — — — — Other, including frozen                                                                                                                                                                                           |
|                          | — Other:                                                                                                                                                                                                                  |
|                          | — — Dried:                                                                                                                                                                                                                |
| 0408 91 80               | — — — Other                                                                                                                                                                                                               |
|                          | — — Other:                                                                                                                                                                                                                |
| 0408 99 80               | — — — Other                                                                                                                                                                                                               |
|                          | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:                                                                                                                                        |
| ex 0703 20 00            | — Garlic, <i>from 1 June to 31 January</i>                                                                                                                                                                                |
|                          | Cucumbers and gherkins, fresh or chilled:                                                                                                                                                                                 |
| ex 0707 00 05            | — Cucumbers with a length of more than 15 cm, <i>from 1 November to 15 May</i>                                                                                                                                            |
| 0707 00 90               | — Gherkins                                                                                                                                                                                                                |
|                          | Other vegetables, fresh or chilled:                                                                                                                                                                                       |
| ex 0709 10 00 (a)        | — Globe artichokes, <i>from 1 January to 30 June</i>                                                                                                                                                                      |
|                          | — Mushrooms and truffles:                                                                                                                                                                                                 |
| 0709 52 00               | — — Truffles                                                                                                                                                                                                              |

(<sup>1</sup>) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code       | Description of goods                                                                                                                                                                                                                                                                                                                                       |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:                                                                                                                                                                                                                                                                                |
| ex 0809 10 00 | — Apricots, <i>from 1 June to 31 July</i>                                                                                                                                                                                                                                                                                                                  |
| ex 0809 30    | — Peaches, including nectarines, <i>from 11 June to 30 September</i>                                                                                                                                                                                                                                                                                       |
|               | — Plums and sloes:                                                                                                                                                                                                                                                                                                                                         |
| ex 0809 40 05 | — — Plums, <i>from 11 June to 30 September</i>                                                                                                                                                                                                                                                                                                             |
|               | Wheat or meslin flour:                                                                                                                                                                                                                                                                                                                                     |
|               | — Wheat flour:                                                                                                                                                                                                                                                                                                                                             |
| 1101 00 11    | — — Of durum wheat                                                                                                                                                                                                                                                                                                                                         |
| 1101 00 15    | — — Of common wheat and spelt                                                                                                                                                                                                                                                                                                                              |
| 1101 00 90    | — Meslin flour                                                                                                                                                                                                                                                                                                                                             |
|               | Cereal flours other than of wheat or meslin:                                                                                                                                                                                                                                                                                                               |
| 1102 10 00    | — Rye flour                                                                                                                                                                                                                                                                                                                                                |
|               | Cereal groats, meal and pellets:                                                                                                                                                                                                                                                                                                                           |
|               | — Groats and meal:                                                                                                                                                                                                                                                                                                                                         |
| 1103 11       | — — Of wheat                                                                                                                                                                                                                                                                                                                                               |
|               | — Pellets:                                                                                                                                                                                                                                                                                                                                                 |
| 1103 21 00    | — — Of wheat                                                                                                                                                                                                                                                                                                                                               |
|               | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included: |
|               | — Other:                                                                                                                                                                                                                                                                                                                                                   |
| 1212 91       | — — Sugar beet                                                                                                                                                                                                                                                                                                                                             |
| 1212 92 00    | — — Sugar cane                                                                                                                                                                                                                                                                                                                                             |
|               | Pit fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:                                                                                                                                                                                                                                                                      |
|               | — Pit fat (including lard):                                                                                                                                                                                                                                                                                                                                |
| 1501 00 19    | — — Other                                                                                                                                                                                                                                                                                                                                                  |

| CN code       | Description of goods                                                                                                                                                                                                                 |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               | Other prepared or preserved meat, meat offal or blood:                                                                                                                                                                               |
|               | — Homogenised preparations:                                                                                                                                                                                                          |
| ex 1602 10 00 | — — Of swine, of bovine animals, of sheep and goats                                                                                                                                                                                  |
|               | — Of liver of any animal:                                                                                                                                                                                                            |
|               | — — Other:                                                                                                                                                                                                                           |
| ex 1602 20 90 | — — — Of swine, of bovine animals, of sheep and goats                                                                                                                                                                                |
|               | — Of swine:                                                                                                                                                                                                                          |
|               | — — Ham and cuts thereof:                                                                                                                                                                                                            |
| 1602 41 10    | — — — Of domestic swine                                                                                                                                                                                                              |
|               | — — Shoulders and cuts thereof:                                                                                                                                                                                                      |
| 1602 42 10    | — — — Of domestic swine                                                                                                                                                                                                              |
|               | — — Other including mixtures:                                                                                                                                                                                                        |
| 1602 49 11    | — — — Of domestic swine                                                                                                                                                                                                              |
| 1602 49 13    |                                                                                                                                                                                                                                      |
| 1602 49 15    |                                                                                                                                                                                                                                      |
| 1602 49 19    |                                                                                                                                                                                                                                      |
| 1602 49 30    |                                                                                                                                                                                                                                      |
| 1602 49 50    |                                                                                                                                                                                                                                      |
|               | — Other, including preparations of blood of any animal:                                                                                                                                                                              |
|               | — — Preparations of blood of any animal:                                                                                                                                                                                             |
| ex 1602 90 10 | — — — Preparations of blood of bovine animals and of swine                                                                                                                                                                           |
|               | — — Other:                                                                                                                                                                                                                           |
|               | — — — Other:                                                                                                                                                                                                                         |
| 1602 90 51    | — — — — Containing meat or meat offal of domestic swine                                                                                                                                                                              |
|               | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter, artificial honey, whether or not mixed with natural honey; caramel: |
| 1702 11 00    | — Lactose and lactose syrup                                                                                                                                                                                                          |
| 1702 19 00    |                                                                                                                                                                                                                                      |
|               | — Maple sugar and maple syrup:                                                                                                                                                                                                       |
| 1702 20 10    | — — Maple sugar in solid form, containing added flavouring or colouring matter                                                                                                                                                       |
| 1702 20 90    | — — Other                                                                                                                                                                                                                            |
|               | — Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:                                                                                                            |

| CN code    | Description of goods                                                                                                                                                                    |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1702 30 10 | — — Isoglucose                                                                                                                                                                          |
|            | — Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose:                                                                        |
| 1702 40 10 | — — Isoglucose                                                                                                                                                                          |
| 1702 60    | — Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose:                                                                                  |
|            | — Other, including invert sugar:                                                                                                                                                        |
| 1702 90 30 | — — Isoglucose                                                                                                                                                                          |
| 1702 90 60 | — — Artificial honey, whether or not mixed with natural honey                                                                                                                           |
|            | — — Caramel:                                                                                                                                                                            |
| 1702 90 71 | — — — Containing 50 % or more by weight of sucrose in the dry matter                                                                                                                    |
|            | — — — Other:                                                                                                                                                                            |
| 1702 90 75 | — — — — In the form of powder, whether or not agglomerated                                                                                                                              |
| 1702 90 80 | — — Inulin syrup                                                                                                                                                                        |
| 1702 90 99 | — — Other                                                                                                                                                                               |
|            | Food preparations not elsewhere specified or included:                                                                                                                                  |
|            | — Other:                                                                                                                                                                                |
|            | — — Flavoured or coloured sugar syrups:                                                                                                                                                 |
| 2106 90 30 | — — — Isoglucose syrups                                                                                                                                                                 |
|            | — — — Other:                                                                                                                                                                            |
| 2106 90 51 | — — — — Lactose syrup                                                                                                                                                                   |
| 2106 90 59 | — — — — Other                                                                                                                                                                           |
|            | Preparations of a kind used in animal feeding:                                                                                                                                          |
|            | — Dog or cat food put up for retail sale:                                                                                                                                               |
|            | — — Containing starch, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products: |
|            | — — — Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:                                                                                                  |
|            | — — — — Containing no starch or containing 10 % or less by weight of starch:                                                                                                            |

| CN code    | Description of goods                                                                                                                                                                                    |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2309 10 15 | — — — — — Containing not less than 50 % but less than 75 % by weight of milk products                                                                                                                   |
| 2309 10 19 | — — — — — Containing not less than 75 % by weight of milk products                                                                                                                                      |
|            | — — — — — Containing more than 10 % but not more than 30 % by weight of starch:                                                                                                                         |
| 2309 10 39 | — — — — — Containing not less than 50 % by weight of milk products                                                                                                                                      |
|            | — — — — — Containing more than 30 % by weight of starch:                                                                                                                                                |
| 2309 10 59 | — — — — — Containing not less than 50 % by weight of milk products                                                                                                                                      |
| 2309 10 70 | — — — — — Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products                                                                               |
|            | — Other:                                                                                                                                                                                                |
|            | — — Other:                                                                                                                                                                                              |
|            | — — — — — Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55, or milk products: |
|            | — — — — — Containing starch, glucose, glucose syrup, maltodextrine syrup:                                                                                                                               |
|            | — — — — — Containing no starch or containing 10 % or less by weight of starch:                                                                                                                          |
| 2309 90 35 | — — — — — — Containing not less than 50 % but less than 75 % by weight of milk products                                                                                                                 |
| 2309 90 39 | — — — — — — Containing not less than 75 % by weight of milk products                                                                                                                                    |
|            | — — — — — — Containing more than 10 % but not more than 30 % by weight of starch:                                                                                                                       |
| 2309 90 49 | — — — — — — Containing not less than 50 % by weight of milk products                                                                                                                                    |
|            | — — — — — — Containing more than 30 % by weight of milk products:                                                                                                                                       |
| 2309 90 59 | — — — — — — Containing not less than 50 % by weight of milk products                                                                                                                                    |
| 2309 90 70 | — — — — — — Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products                                                                             |

PART 2

Sensitive products

| CN code             | Description of goods                                                                                                                                                                                                                 |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | Live bovine animals:                                                                                                                                                                                                                 |
| 0102 90             | — Other                                                                                                                                                                                                                              |
| 0201 <sup>(1)</sup> | Meat of bovine animals, fresh or chilled                                                                                                                                                                                             |
| 0202 <sup>(1)</sup> | Meat of bovine animals, frozen                                                                                                                                                                                                       |
|                     | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:                                                                                                                        |
| 0210 20             | — Meat of bovine animals                                                                                                                                                                                                             |
|                     | Starches; inulin:                                                                                                                                                                                                                    |
| 1108 14 00          | — — Manioc (cassava) starch                                                                                                                                                                                                          |
|                     | — — Other starches:                                                                                                                                                                                                                  |
|                     | — — — Other:                                                                                                                                                                                                                         |
| ex 1108 19 90       | — — — — Other than arrowroot starch                                                                                                                                                                                                  |
| 1109 00 0           | Wheat gluten, whether or not dried                                                                                                                                                                                                   |
|                     | 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: |
|                     | — Other, including invert sugar:                                                                                                                                                                                                     |
|                     | — — Caramel:                                                                                                                                                                                                                         |
|                     | — — — Other:                                                                                                                                                                                                                         |
| 1702 90 79          | — — — — Other                                                                                                                                                                                                                        |
|                     | Food preparations not elsewhere specified or included:                                                                                                                                                                               |
|                     | — Other:                                                                                                                                                                                                                             |
|                     | — — Flavoured or coloured sugar syrups:                                                                                                                                                                                              |
|                     | — — — Other:                                                                                                                                                                                                                         |
| 2106 90 55          | — — — — Glucose syrup and maltodextrine syrup                                                                                                                                                                                        |
|                     | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:                                          |
|                     | — Residues of starch manufacture and similar residues:                                                                                                                                                                               |
|                     | — — Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product:                                                                               |

<sup>(1)</sup> Where, in the course of a year, imports of beef and veal falling within CN codes 0201 and 0202, originating in one of the countries mentioned in Annex IV, exceed the greatest quantity of Community imports recorded for one year between 1969 and 1974 inclusive for the origin in question, plus an annual growth rate of 7 %, exemption from customs duties on the products of that origin shall be partially or totally suspended.

| CN code    | Description of goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2303 10 11 | <p>— — — Exceeding 40 % by weight</p> <p>Preparations of a kind used in animal feeding:</p> <p>— Other:</p> <p>— — Other:</p> <p>— — — Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:</p> <p>— — — — Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:</p> <p>— — — — — Containing no starch or containing 10 % or less by weight of starch:</p> |
| 2309 90 31 | <p>— — — — — Containing no milk products or containing less than 10 % by weight of such products</p>                                                                                                                                                                                                                                                                                                                                                                                                                          |

PART 3

Semi-sensitive products

| CN code    | Description of goods                                                                                                                                    |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0805 10    | <p>Citrus fruit, fresh or dried</p> <p>— Oranges</p>                                                                                                    |
| ex 0805 20 | <p>— Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, <i>from 1 November to the end of February</i></p> |

PART 4 <sup>(1)</sup>

Non-sensitive products

| CN code        | Description of goods                                                  |
|----------------|-----------------------------------------------------------------------|
|                | Live horses, other than pure-bred breeding animals:                   |
| 0101 19 10     | — Horses for slaughter <sup>(2)</sup>                                 |
| 0101 19 90     | — Other horses                                                        |
| 0104 20 10     | Live goats, pure-bred breeding animals <sup>(2)</sup>                 |
| 0106 00 10     | Live domestic rabbits                                                 |
| 0106 00 20     | Live pigeons                                                          |
| 0203 11 90     | Meat of swine, fresh, chilled or frozen, other than of domestic swine |
| 0203 12 90     |                                                                       |
| 0203 19 90     |                                                                       |
| 0203 21 90     |                                                                       |
| 0203 22 90     |                                                                       |
| 0203 29 90     |                                                                       |
|                | Meat of sheep or goats, fresh, chilled or frozen:                     |
| 0204 10 00 (*) | — Carcasses and half-carcasses of lamb, fresh or chilled              |
| 0204 21 00 (*) | — Other meat of sheep, fresh or chilled                               |
| 0204 22 (*)    |                                                                       |
| 0204 23 00 (*) |                                                                       |
| 0204 30 00 (*) | — Carcasses and half-carcasses of lamb, frozen                        |
| 0204 41 00 (*) | — Other meat of sheep, frozen                                         |
| 0204 42 (*)    |                                                                       |
| 0204 43 (*)    |                                                                       |
| 0204 50 (*)    | — Meat of goats                                                       |
| 0205 00        | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen     |
|                | Edible offal, fresh, chilled or frozen:                               |
| 0206 10 91     | — Of bovine animals                                                   |
| 0206 10 95 (*) |                                                                       |
| 0206 10 99     |                                                                       |
| 0206 21 00     |                                                                       |
| 0206 22 90     |                                                                       |
| 0206 29 91 (*) |                                                                       |
| 0206 29 99     |                                                                       |
| 0206 30 90     | — Of swine, other than domestic swine                                 |
| 0206 41 99     |                                                                       |
| 0206 49 99     |                                                                       |
| 0206 80 91     | — Of horses, asses, mules or hinnies                                  |
| 0206 90 91     |                                                                       |
| 0206 80 99     | — Of sheep and goats                                                  |
| 0206 90 99     |                                                                       |

<sup>(1)</sup> For products of CN codes marked with an asterisk, originating in the countries listed in Annex V, the preferential duty is established in accordance with Article 2 and Annex I.

<sup>(2)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

| CN code                                            | Description of goods                                                                                 |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------|
| 0207 34<br>0207 36 81<br>0207 36 85                | Fatty livers of ducks or geese, fresh, chilled or frozen                                             |
| ex 0208                                            | Other meat and edible meat offal, fresh, chilled or frozen, except products of subheading 0208 90 50 |
| 0208 90 50 (*)                                     | — — Whale and seal meat                                                                              |
|                                                    | Meat and edible meat offal, salted or in brine, dried or smoked:                                     |
|                                                    | — Meat:                                                                                              |
| 0210 11 90 (*)<br>0210 12 90 (*)<br>0210 19 90 (*) | — — Of swine other than domestic swine                                                               |
| 0210 90 21 (*)                                     | — — Of reindeer                                                                                      |
| 0210 90 29 (*)                                     | — — Other                                                                                            |
|                                                    | — Other, including edible flours and meals of meat or meat offal:                                    |
|                                                    | — — Offal:                                                                                           |
|                                                    | — — — Of bovine animals:                                                                             |
| 0210 90 41 (*)                                     | — — — — Thick skirt and thin skirt                                                                   |
| 0210 90 90 (*)                                     | — — Edible flours and meals or meat offal                                                            |
| CHAPTER 3 <sup>(1)</sup>                           | FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES                                       |
| 0407 00 90                                         | Birds' eggs, in shell, fresh, preserved or cooked, other than poultry eggs                           |
| 0409 00 00                                         | Naturally honey                                                                                      |
| 0410 00 00                                         | Edible products of animal origin, not elsewhere specified or included                                |
| CHAPTER 5                                          | PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED                                       |
| CHAPTER 6 <sup>(2)</sup>                           | LIVE TREES AND OTHER PLANTS; BULBS, ROOTS, AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE          |
| 0701                                               | Potatoes, fresh or chilled                                                                           |
| ex 0703 20 00 (*)                                  | — Garlic, from 1 February to 31 May                                                                  |

<sup>(1)</sup> The preferential duty is 3,6 % for shrimps of CN code 0306 13 originating in the countries listed in Annex V.

<sup>(2)</sup> For cut flowers of heading No 0603, originating in the countries listed in Annex V, the conditions laid down by Article 28(1) are deemed to be fulfilled when the quantities put into free circulation with preferential benefit in any year exceed the volume of imports from one of those countries into the Community corresponding to the figure halfway between the highest and the average quantity for the last four years for which statistics are available.

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| CN code           | Description of goods                                                                                                                                                                                                                                      |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0706 90 30        | Horseradish ( <i>Cochlearia armoracia</i> ), fresh or chilled                                                                                                                                                                                             |
|                   | Cucumbers and gherkins, fresh or chilled:                                                                                                                                                                                                                 |
| ex 0707 00 05 (*) | — Cucumbers with a length of no more than 15 cm, from 1 November to 15 May                                                                                                                                                                                |
| ex 0707 00 05 (*) | Cucumbers, fresh or chilled, from 16 May to 31 October                                                                                                                                                                                                    |
| 0708              | Leguminous vegetables, shelled or unshelled, fresh or chilled                                                                                                                                                                                             |
|                   | Other vegetables, fresh or chilled:                                                                                                                                                                                                                       |
| ex 0709 10 00 (*) | — Globe artichokes, from 1 November to 31 December                                                                                                                                                                                                        |
| ex 0709 20 00     | — Asparagus, from 1 October to 31 January                                                                                                                                                                                                                 |
| 0709 30 00        | — Aubergines (eggplants)                                                                                                                                                                                                                                  |
| 0709 40 00        | — Celery, other than celeriac                                                                                                                                                                                                                             |
| 0709 51 30        | — Chanterelles                                                                                                                                                                                                                                            |
| 0709 60 10        | — Sweet peppers                                                                                                                                                                                                                                           |
| 0709 60 99        | — Other                                                                                                                                                                                                                                                   |
| 0709 90 70        | — Courgettes                                                                                                                                                                                                                                              |
| 0709 90 90        | — Other                                                                                                                                                                                                                                                   |
| ex 0710           | Vegetables (uncooked or cooked by steaming or boiling in water), frozen, except products of subheading 0710 80 10                                                                                                                                         |
| ex 0711           | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption, except products of subheadings 0711 20 10 and 0711 20 90 |
|                   | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:                                                                                                                                                                      |
| 0712 20 00        | — Onions                                                                                                                                                                                                                                                  |
| 0712 30 00        | — Mushrooms and truffles                                                                                                                                                                                                                                  |
| 0712 90 05        | — Potatoes, whether or not cut or sliced but not further prepared                                                                                                                                                                                         |
| 0712 90 30        | — Tomatoes                                                                                                                                                                                                                                                |
| 0712 90 50        | — Carrots                                                                                                                                                                                                                                                 |
| ex 0712 90 90     | — Other, excluding olives                                                                                                                                                                                                                                 |

| CN code           | Description of goods                                                                                                                                                                                                                                                                                                                                            |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0713              | Dried leguminous vegetables, shelled, whether or not skinned or split<br><br>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:<br><br>— Manioc (cassava):<br><br>— — Other:          |
| 0714 10 91 (*)    | — — — Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced                                                                                                                                                                                |
| 0714 20 10        | — — Sweet potatoes, fresh, whole, intended for human consumption <sup>(1)</sup><br><br>— Other:<br><br>— — Arrowroot, salep and similar roots with high starch content:<br><br>— — — Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced |
| ex 0714 90 11 (*) | — — — — Arrowroot<br><br>— — — Other:                                                                                                                                                                                                                                                                                                                           |
| ex 0714 90 19 (*) | — — — — Arrowroot                                                                                                                                                                                                                                                                                                                                               |
| 0714 90 90        | — — Jerusalem artichokes and similar roots and tubers with high inulin content; sago pith<br><br>Other nuts, fresh or dried, whether or not shelled or peeled:<br><br>— Pistachios<br><br>— Pine nuts<br><br>— Macadamia nuts<br><br>— Other                                                                                                                    |
| 0802 50 00        |                                                                                                                                                                                                                                                                                                                                                                 |
| 0802 90 50        |                                                                                                                                                                                                                                                                                                                                                                 |
| 0802 90 60        |                                                                                                                                                                                                                                                                                                                                                                 |
| 0802 90 85        |                                                                                                                                                                                                                                                                                                                                                                 |
| 0803 00 90        | Bananas, including plantains, dried                                                                                                                                                                                                                                                                                                                             |
| 0804 10 00        | Dates, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried                                                                                                                                                                                                                                                                                    |
| 0804 30 00        |                                                                                                                                                                                                                                                                                                                                                                 |
| 0804 40           |                                                                                                                                                                                                                                                                                                                                                                 |
| 0804 50 00        |                                                                                                                                                                                                                                                                                                                                                                 |
|                   | Citrus fruit, fresh or dried:<br><br>— Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, from 15 May to 15 September                                                                                                                                                                                             |
| ex 0805 20        |                                                                                                                                                                                                                                                                                                                                                                 |

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

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| CN code        | Description of goods                                                                  |
|----------------|---------------------------------------------------------------------------------------|
| 0805 30 90     | — Limes ( <i>Citrus aurantifolia</i> )                                                |
| 0805 40        | — Grapefruit                                                                          |
| 0805 90 00     | — Other                                                                               |
|                | Grapes, fresh or dried:                                                               |
|                | — Dried:                                                                              |
|                | — — Other:                                                                            |
| 0806 20 92 (*) | — — — Sultanas                                                                        |
|                | Melons (including watermelons) and papaws (papayas), fresh:                           |
| 0807 11 00     | — Watermelons                                                                         |
| 0807 19 00     | — Other melons                                                                        |
| 0807 20 00     | — Papaws (papayas)                                                                    |
| 0809 20 05     | Sour cherries ( <i>Prunus cerasus</i> ), fresh                                        |
| 0809 40 90     | Sloes                                                                                 |
|                | Other fruit, fresh:                                                                   |
| 0810 20        | — Raspberries, blackberries, mulberries and loganberries                              |
| 0810 30        | — Black-, white- or redcurrants and gooseberries                                      |
|                | — Fruits of the genus <i>Vaccinium</i> :                                              |
| 0810 40 30     | — — Fruit of the species <i>Vaccinium myrtillus</i>                                   |
| 0810 40 50     | — — Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i> |
| 0810 40 90     | — — Other                                                                             |
| 0810 50        | — Kiwi fruit                                                                          |
|                | — Other:                                                                              |
| 0810 90 30     | — — Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums                     |
| 0810 90 40     | — — Passion fruit, carambola and pitahaya                                             |
| 0810 90 85     | — — Other                                                                             |

| CN code       | Description of goods                                                                                                                                                                                 |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0811          | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter                                                         |
| 0812          | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption |
|               | Fruit, dried, other than that of heading Nos 0801 to 0806:                                                                                                                                           |
| 0813 10 00    | — Apricots                                                                                                                                                                                           |
| 0813 20 00    | — Prunes                                                                                                                                                                                             |
| 0813 30 00    | — Apples                                                                                                                                                                                             |
|               | — Other fruit:                                                                                                                                                                                       |
| 0813 40 10    | — — Peaches, including nectarines                                                                                                                                                                    |
| 0813 40 30    | — — Pears                                                                                                                                                                                            |
| 0813 40 50    | — — Papaws (papayas)                                                                                                                                                                                 |
| 0813 40 70    | — — Cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya                                                                                                        |
| 0813 40 95    | — — Other                                                                                                                                                                                            |
|               | Mixtures of nuts or dried fruits of this chapter:                                                                                                                                                    |
| 0813 50 12    | — Mixtures of dried fruit, other than that of heading Nos 0801 to 0806                                                                                                                               |
| 0813 50 15    |                                                                                                                                                                                                      |
| 0813 50 19    |                                                                                                                                                                                                      |
| ex 0813 50 31 | — Mixtures exclusively of coconut, Brazil nuts, cashew nuts, areca (or betel) nuts or colanuts                                                                                                       |
| ex 0813 50 91 | — Mixtures of dried guavas, mangoes and mangosteens, papaws, tamarind, cashew apples, jackfruit, lychees or sapodillo plums                                                                          |
| 0814 00 00    | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions                                |
| 0901 12 00    | Coffee, not roasted, decaffeinated                                                                                                                                                                   |
| 0901 21 00    | Coffee, roasted                                                                                                                                                                                      |
| 0901 22 00    |                                                                                                                                                                                                      |
| 0901 90 90    | Coffee substitutes containing coffee                                                                                                                                                                 |
| 0904 20 10    | Sweet peppers, dried, neither crushed nor ground                                                                                                                                                     |
| 0910 40 13    | Thyme, other than wild thyme ( <i>Thymus serpyllum</i> ), neither crushed nor ground                                                                                                                 |

| CN code           | Description of goods                                                                                                                                                                                            |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0910 40 19        | Thyme, crushed or ground                                                                                                                                                                                        |
| 0910 40 90        | Bay leaves                                                                                                                                                                                                      |
| 0901 91 90        | Mixtures of spices, crushed or ground                                                                                                                                                                           |
| 0910 99 99        | Other spices, crushed or ground                                                                                                                                                                                 |
|                   | Wheat and meslin:                                                                                                                                                                                               |
|                   | — Other:                                                                                                                                                                                                        |
| 1001 90 10 (*)    | — — Spelt for sowing <sup>(1)</sup>                                                                                                                                                                             |
| 1006 10 10 (*)    | Rice, for sowing <sup>(1)</sup>                                                                                                                                                                                 |
| ex 1008 90 90     | Quinoa                                                                                                                                                                                                          |
| 1105              | Flour, meal, powder, flakes, granules and pellets of potatoes                                                                                                                                                   |
|                   | Flour, meal and powder of the dried leguminous vegetables of heading No 0713, of sago or of roots of tubers of heading No 0714 or of the products of Chapter 8:                                                 |
|                   | Flour, meal and powder:                                                                                                                                                                                         |
| 1106 10 00        | — Of the dried leguminous vegetables of heading No 0713                                                                                                                                                         |
|                   | — Of sago or of roots or tubers of heading No 0714:                                                                                                                                                             |
|                   | — — Denatured <sup>(1)</sup> :                                                                                                                                                                                  |
| ex 1106 20 10 (*) | — — — Arrowroot flour and meal                                                                                                                                                                                  |
|                   | — — Other:                                                                                                                                                                                                      |
| ex 1106 20 90 (*) | — — — Arrowroot flour and meal                                                                                                                                                                                  |
| 1106 30           | — Of the products of Chapter 8                                                                                                                                                                                  |
|                   | Starches; inulin:                                                                                                                                                                                               |
|                   | — Starches:                                                                                                                                                                                                     |
|                   | — — Other starches:                                                                                                                                                                                             |
|                   | — — — Other:                                                                                                                                                                                                    |
| ex 1108 19 90 (*) | — — — — Arrowroot starch                                                                                                                                                                                        |
| ex CHAPTER 12     | OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL AND MEDICINAL PLANTS; STRAW AND FODDER excluding sugar beet and sugar cane falling within subheadings 1212 91 and 1212 92 00 |
| CHAPTER 13        | LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS                                                                                                                                                         |

<sup>(1)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions

| CN code                                | Description of goods                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1503 00 19<br>1503 00 30<br>1503 00 90 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, excluding lard stearin and oleostearin for industrial uses                                                                                                                                                                                                                           |
| ex 1504                                | Fats and oils and their fractions, of fish or marine mammals, whether or not refined but not chemically modified, except products of subheading ex 1504 30 10 (whale oil and sperm oil)                                                                                                                                                                                                           |
|                                        | — Fats and oils and their fractions of marine mammals:                                                                                                                                                                                                                                                                                                                                            |
|                                        | — — Solid fractions:                                                                                                                                                                                                                                                                                                                                                                              |
| ex 1504 30 10 (*)                      | — — — Whale oil and sperm oil                                                                                                                                                                                                                                                                                                                                                                     |
| 1505                                   | Wool grease and fatty substances derived therefrom (including lanolin)                                                                                                                                                                                                                                                                                                                            |
| 1506 00 00                             | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified                                                                                                                                                                                                                                                                                               |
| 1507                                   | Soya-bean oil and its fractions, whether or not refined, but not chemically modified                                                                                                                                                                                                                                                                                                              |
| 1508                                   | Groundnut oil and its fractions, whether or not refined, but not chemically modified                                                                                                                                                                                                                                                                                                              |
| 1511                                   | Palm oil and its fractions, whether or not refined, but not chemically modified                                                                                                                                                                                                                                                                                                                   |
| 1512                                   | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified                                                                                                                                                                                                                                                                           |
| 1513                                   | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified                                                                                                                                                                                                                                                                            |
| 1514                                   | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified                                                                                                                                                                                                                                                                                             |
| 1515                                   | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified                                                                                                                                                                                                                                                               |
| 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                                                                                                                                                                                                            |
| 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 and oils or their fractions of heading No 1516                                                                                                                                                                                   |
| 1518 00                                | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included |

| CN code             | Description of goods                                                                                                                                 |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1520 00 00          | Glycerol, crude; glycerol waters and glycerol lyes                                                                                                   |
| 1521 10 90          | Vegetable waxes (other than triglycerides), other than raw                                                                                           |
| 1521 90 99          | Beeswax and other insect waxes, whether or not refined or coloured, other than raw                                                                   |
|                     | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:                                                      |
| 1522 00 10          | — Degras                                                                                                                                             |
| 1522 00 91          | — Oil foots and dregs; soapstocks                                                                                                                    |
| 1522 00 99          | — Other                                                                                                                                              |
|                     | Other prepared or preserved meat, meat offal or blood:                                                                                               |
| 1602 20 11          | — Goose or duck liver                                                                                                                                |
| 1602 20 19          |                                                                                                                                                      |
| 1602 41 90          | — Of swine other than domestic swine                                                                                                                 |
| 1602 42 90          |                                                                                                                                                      |
| 1602 49 90          |                                                                                                                                                      |
| 1602 50 31          | — Of bovine animals                                                                                                                                  |
| 1602 50 39          |                                                                                                                                                      |
| 1602 50 80          |                                                                                                                                                      |
| 1602 90 31          | — Of game or rabbit                                                                                                                                  |
| 1602 90 41          | — Of reindeer                                                                                                                                        |
| 1602 90 69          | — Other                                                                                                                                              |
| 1602 90 72          |                                                                                                                                                      |
| 1602 90 74          |                                                                                                                                                      |
| 1602 90 76          |                                                                                                                                                      |
| 1602 90 78          |                                                                                                                                                      |
| 1602 90 98          |                                                                                                                                                      |
| 1603 00 10          | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content of less than 20 kg |
| 1603 00 30          |                                                                                                                                                      |
| 1604 <sup>(1)</sup> | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs                                                                    |
| 1605                | Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved                                                                          |
| 1702 50 00          | Chemically pure fructose                                                                                                                             |
| 1702 90 10          | Chemically pure maltose                                                                                                                              |
| 1704 <sup>(2)</sup> | Sugar confectionery (including white chocolate), not containing cocoa                                                                                |

<sup>(1)</sup> For prepared and preserved tuna of CN codes 1604 14 11, 1604 14 18, 1604 14 90, 1604 19 39 and 1604 20 70, the examination of the conditions laid down by Article 28(1) shall be carried out for a particular country when the quantities put into free circulation with preferential benefit, originating in that country, exceed the average annual quantity of its exports to the Community of the products concerned over the last three years.

<sup>(2)</sup> The specific duty for products falling within CN codes 1704 10 91 and 1704 10 99 shall be limited to 16 % of the customs value.

| CN code        | Description of goods                                                                                                                                                                                                                             |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CHAPTER 18     | COCOA AND COCOA PREPARATIONS                                                                                                                                                                                                                     |
| CHAPTER 19     | PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK, PASTRY-COOKS' PRODUCTS                                                                                                                                                                           |
| CHAPTER 20     | PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS                                                                                                                                                                                 |
| ex CHAPTER 21  | MISCELLANEOUS EDIBLE PREPARATIONS, excluding sugar syrups falling within subheadings 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59                                                                                                           |
| ex CHAPTER 22  | BEVERAGES, SPIRITS AND VINEGAR, excluding products falling within subheadings 2204 10 11 to 2204 30 10, 2206 00 10, 2208 40, 2208 90 11 and 2208 90 19                                                                                           |
|                | Bran, sharps and other residues, whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants:                                                                                    |
| 2302 50 00     | — Of leguminous plants                                                                                                                                                                                                                           |
|                | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:                                                       |
| 2308 90 90     | — Other, other                                                                                                                                                                                                                                   |
|                | Preparations of a kind used in animal feeding:                                                                                                                                                                                                   |
| 2309 10 90     | — Dog or cat food put up for retail sale, other than containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup falling within subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products |
|                | — Other:                                                                                                                                                                                                                                         |
| 2309 90 10     | — — Fish or marine mammal solubles                                                                                                                                                                                                               |
| 2309 90 91     | — — Beet-pulp with added molasses                                                                                                                                                                                                                |
| 2309 90 93     | — — Premixtures                                                                                                                                                                                                                                  |
| 2309 90 95     | — — Other                                                                                                                                                                                                                                        |
| 2309 90 97     |                                                                                                                                                                                                                                                  |
| CHAPTER 24     | TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES                                                                                                                                                                                                     |
|                | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking, or free-flowing agents:                                                                             |
| 2501 00 51 (*) | — Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human or animal consumption <sup>(1)</sup>                                                                                  |

(<sup>1</sup>) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

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| CN code                          | Description of goods                                                                                                                                                 |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2501 00 91 (*)                   | — Salt suitable for human consumption                                                                                                                                |
| 2501 00 99 (*)                   | — Other                                                                                                                                                              |
| 2503 00 90 (*)                   | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur, except crude or unrefined sulphur                                     |
| 2804 69 00 (*)                   | Silicon, containing by weight less than 99,99 % of silicon                                                                                                           |
| 2805 11 00 (*)<br>2805 19 00 (*) | Alkali metals                                                                                                                                                        |
| 2805 21 00 (*)<br>2805 22 00 (*) | Alkaline-earth metals                                                                                                                                                |
| 2805 30 (*)                      | Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed                                                                                   |
| 2805 40 10 (*)                   | Mercury in flasks of a net content 34,5 kg (standard weight), of a fob value per flask not exceeding EUR 224                                                         |
| 2818 20 00 (*)                   | Aluminium oxide other than artificial corundum                                                                                                                       |
| 2818 30 00 (*)                   | Aluminium hydroxide                                                                                                                                                  |
| ex 2844 30 11 (*)                | Unwrought cermets, waste and scrap of uranium depleted in U 235                                                                                                      |
| 2844 30 19 (*)                   | Uranium depleted in U 235; alloys, dispersions, ceramic products and mixtures, containing uranium depleted in U 235 or compounds of this product (excluding cermets) |
| ex 2844 30 51 (*)                | Unwrought cermets, waste and scrap of thorium                                                                                                                        |
| 2845 10 00 (*)                   | Heavy water (deuterium oxide)                                                                                                                                        |
| 2845 90 10 (*)                   | Deuterium and compounds thereof; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products                             |
| 2905 43 00 (*) (a)               | Mannitol                                                                                                                                                             |
| 2905 44 (*) (a)                  | D-glucitol (sorbitol)                                                                                                                                                |
| 3201 20 00 (*)                   | Wattle extract                                                                                                                                                       |
| 3201 90 20 (*)                   | Sumach, valonea, oak or chestnut extract                                                                                                                             |
| ex 3201 90 90 (*)                | Tanning extracts of eucalyptus                                                                                                                                       |
| ex 3201 90 90 (*)                | Tanning extracts derived from gambier and myrobalan fruits                                                                                                           |

| CN code               | Description of goods                                                                                                                                                                                                                                             |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 3201 90 90 (*) (a) | Other tanning extracts of vegetable origin                                                                                                                                                                                                                       |
| 3502 11 90 (*) (a)    | Egg albumin, dried                                                                                                                                                                                                                                               |
| 3502 19 90 (*)        | Other (egg albumin)                                                                                                                                                                                                                                              |
| 3502 20 91 (*)        | Milk albumin (lactalbumin), dried (e.g. in sheets, scales, flakes, powder)                                                                                                                                                                                       |
| 3502 20 99 (*)        | Other (milk albumin)                                                                                                                                                                                                                                             |
| 3502 90 70 (*)        | Other albumins                                                                                                                                                                                                                                                   |
| 3505 10 10 (*) (a)    | Dextrins                                                                                                                                                                                                                                                         |
| 3505 10 90 (*) (a)    | Other modified starches, other than esterified or etherified                                                                                                                                                                                                     |
| 3505 20 (*) (a)       | Glues                                                                                                                                                                                                                                                            |
| 3809 10 (*) (a)       | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations, of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: with a basis of amylaceous substances |
| 3824 60 (*) (a)       | Sorbitol other than that of subheading 2905 44                                                                                                                                                                                                                   |
|                       | Leather of bovine or equine animals, without hair on, other than leather of heading No 4108 or 4109:                                                                                                                                                             |
|                       | — Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2,6 m <sup>2</sup> ):                                                                                                                                                          |
| 4104 10 91 (*)        | — — Other skin leather, not further prepared than tanned                                                                                                                                                                                                         |
|                       | Sheep or lamb skin leather, without wool on, other than leather of heading No 4108 or 4109:                                                                                                                                                                      |
|                       | — Tanned or retanned but not further prepared, whether or not split:                                                                                                                                                                                             |
|                       | — — Vegetable pre-tanned:                                                                                                                                                                                                                                        |
| 4105 11 91 (*)        | — — — Other skin leather, not split                                                                                                                                                                                                                              |
| 4105 11 99 (*)        | — — — Other skin leather, split                                                                                                                                                                                                                                  |
| 4105 12 (*)           | Sheep or lamb skin leather, without wool on, other than leather of heading No 4108 or 4109, tanned or retanned but not further prepared, whether or not split, otherwise pre-tanned                                                                              |
| 4105 19 (*)           | Other sheep or lamb skin leather, without wool on                                                                                                                                                                                                                |
| 4106 11 90 (*)        | Other goat or kid skin leather, without hair on, other than leather of heading No 4108 or 4109, tanned or retanned but not further prepared, whether or not split, vegetable pre-tanned, other than of Indian goat or kid                                        |

| CN code        | Description of goods                                                                                                                                                                    |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4106 12 00 (*) | Other goat or kid skin leather, without hair on, other than leather of heading No 4108 or 4109, tanned or retanned but not further prepared, whether or not split, otherwise pre-tanned |
| 4106 19 00 (*) | Other goat or kid skin leather, without hair on                                                                                                                                         |
| 4107 10 10 (*) | Leather of swine, without hair on, other than leather of heading No 4108 or 4109, not further prepared than tanned                                                                      |
| 4107 29 10 (*) | Reptile skin leather, other than vegetable pre-tanned, not further prepared than tanned                                                                                                 |
| 4107 90 10 (*) | Leather of other animals, without hair on, not further prepared than tanned                                                                                                             |
| 5001 00 00 (*) | Silkworm cocoons suitable for reeling                                                                                                                                                   |
| 5002 00 00 (*) | Raw silk (not thrown)                                                                                                                                                                   |
| 5105 (*)       | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)                                                                                              |
| 5203 00 00 (*) | Cotton, carded or combed                                                                                                                                                                |
|                | Non-alloy pig iron containing by weight 0,5 % or less of phosphorus                                                                                                                     |
| 7201 10 11 (*) | — Containing by weight not less than 0,4 % of manganese and 1 % or less of silicon                                                                                                      |
| 7201 10 19 (*) | — Containing by weight not less than 0,4 % of manganese and more than 1 % of silicon                                                                                                    |
| 7201 10 30 (*) | — Containing by weight not less than 0,1 % but less than 0,4 % of manganese                                                                                                             |
| 7201 20 00 (*) | Non-alloy pig iron containing by weight more than 0,5 % of phosphorus                                                                                                                   |
|                | Alloy pig iron; spiegeleisen:                                                                                                                                                           |
| 7201 50 90 (*) | — Other                                                                                                                                                                                 |
| 7206 (*)       | Iron and non-alloy steel in ingots or other primary forms, excluding iron of heading No 7203                                                                                            |
| 7218 10 00 (*) | Stainless steel in ingots or other primary forms                                                                                                                                        |

| CN code        | Description of goods                                                                         |
|----------------|----------------------------------------------------------------------------------------------|
| 7224 10 00 (*) | Other alloy steel in ingots or other primary forms                                           |
| 7601 (*)       | Unwrought aluminium                                                                          |
|                | Unwrought lead:                                                                              |
| 7801 10 00 (*) | — Refined lead                                                                               |
| 7801 91 00 (*) | — Lead other than refined lead, containing antimony as the principal other element by weight |
| 7801 99 91 (*) | — Lead alloys                                                                                |
| 7801 99 99 (*) | — Other                                                                                      |
| 7901 (*)       | Unwrought zinc                                                                               |
| 7903 (*)       | Zinc dust, powders and flakes                                                                |
| 8101 10 00 (*) | Tungsten powders                                                                             |
| 8101 91 10 (*) | Unwrought tungsten, including bars and rods obtained simply by sintering                     |
| 8102 10 00 (*) | Molybdenum powders                                                                           |
| 8102 91 10     | Unwrought molybdenum, including bars and rods obtained simply by sintering                   |
| 8104 11 00 (*) | Unwrought magnesium, containing at least 99,8 % by weight of magnesium                       |
| 8104 19 00 (*) | Unwrought magnesium: other                                                                   |
| 8107 10 10 (*) | Unwrought cadmium; powders                                                                   |
| 8108 10 (*)    | Unwrought titanium; waste and scrap; powders                                                 |
| 8109 10 10 (*) | Unwrought zirconium; powders                                                                 |
| 8110 00 11 (*) | Unwrought antimony; powders                                                                  |

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| CN code        | Description of goods                                                                                  |
|----------------|-------------------------------------------------------------------------------------------------------|
| 8112 20 31 (*) | Unwrought chromium: powders; other than chromium alloys containing more than 10 % by weight of nickel |
| 8112 30 20 (*) | Unwrought germanium; powders                                                                          |
| 8112 91 10 (*) | Hafnium (celtium)                                                                                     |
| 8112 91 31 (*) | Unwrought niobium (columbium), rhenium; powders                                                       |
| 8112 91 81 (*) | Indium                                                                                                |
| 8112 91 89 (*) | Gallium, thallium                                                                                     |
|                | Cermets and articles thereof:                                                                         |
| 8113 00 20 (*) | — Unwrought cermets                                                                                   |

ANNEX VIII

LIST OF PRODUCTS REFERRED TO IN ARTICLE 9 <sup>(1)</sup>

| CN code    | Description of goods                                                                                                                                                                                                                                                                                                                                                                                     |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0813 40 70 | <ul style="list-style-type: none"> <li>— — Cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya</li> <li>— Mixtures of nuts or dried fruits of this chapter:</li> <li>— — Mixtures of dried fruit other than that of heading No 0801 to 0806:</li> <li>— — — Not containing prunes:</li> </ul>                                                                      |
| 0813 50 12 | <ul style="list-style-type: none"> <li>— — — — Of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya</li> <li>— — Mixtures exclusively of dried nuts of heading Nos 0801 and 0802:</li> </ul>                                                                                                                                        |
| 0813 50 31 | <ul style="list-style-type: none"> <li>— — — Of tropical nuts</li> </ul>                                                                                                                                                                                                                                                                                                                                 |
| 2001 90 60 | <ul style="list-style-type: none"> <li>— — Palm hearts, prepared or preserved by vinegar or acetic acid</li> <li>— Other, including mixtures other than those of subheading 2008 19:</li> </ul>                                                                                                                                                                                                          |
| 2008 91 00 | <ul style="list-style-type: none"> <li>— — Palm hearts</li> </ul> <p>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:</p> <ul style="list-style-type: none"> <li>— Of tropical wood specified in subheading note 1 to this chapter:</li> <li>— — Virola, mahogany (<i>Swietenia</i> spp.) imbuia and balsa:</li> </ul> |
| 4407 24 10 | <ul style="list-style-type: none"> <li>— — — Finger-jointed whether or not planed or sanded</li> <li>— — — Other:</li> </ul>                                                                                                                                                                                                                                                                             |
| 4407 24 30 | <ul style="list-style-type: none"> <li>— — — — Planed</li> </ul>                                                                                                                                                                                                                                                                                                                                         |

<sup>(1)</sup> Subject to the rules for interpreting the Combined Nomenclature, the wording of the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the CN codes. Where ex CN codes are indicated, the preferential scheme is to be determined by application of the CN code and corresponding description taken together.

| CN code    | Description of goods                                                                                                                                                                                                                                                                                    |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4407 24 50 | <p>— — — — Sanded</p> <p>— — Dark red meranti, light red meranti and meranti bakau:</p>                                                                                                                                                                                                                 |
| 4407 25 10 | <p>— — — Finger-jointed, whether or not planed or sanded</p> <p>— — — Other:</p> <p>— — — — Planed:</p>                                                                                                                                                                                                 |
| 4407 25 31 | — — — — — Blocks, strips and friezes for parquet or wood block flooring, not assembled                                                                                                                                                                                                                  |
| 4407 25 39 | — — — — — Other                                                                                                                                                                                                                                                                                         |
| 4407 25 50 | <p>— — — — Sanded</p> <p>— — White lauan, white meranti, white seraya, yellow meranti and alan:</p>                                                                                                                                                                                                     |
| 4407 26 10 | <p>— — — Finger-jointed, whether or not planed or sanded</p> <p>— — — Other:</p> <p>— — — — Planed:</p>                                                                                                                                                                                                 |
| 4407 26 31 | — — — — — Blocks, strips and friezes for parquet or wood block flooring, not assembled                                                                                                                                                                                                                  |
| 4407 26 39 | — — — — — Other                                                                                                                                                                                                                                                                                         |
| 4407 26 50 | <p>— — — — Sanded</p> <p>— — Other:</p> <p>— — — Keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, okoumé, obéché, sapelli, sipo, acajou d'Afrique, makoré, iroko, tiama, mansonina, ilomba, dibétou, limba, azobé, palissandre de Rio, palissandre de Para and palissandre de Rose:</p> |
| 4407 29 10 | <p>— — — — Finger-jointed, whether or not planed or sanded</p> <p>— — — — Other:</p> <p>— — — — — Planed:</p>                                                                                                                                                                                           |
| 4407 29 20 | <p>— — — — — Palissandre de Rio, palissandre de Para and palissandre de Rose</p> <p>— — — — — Other:</p>                                                                                                                                                                                                |
| 4407 29 31 | — — — — — Blocks, strips and friezes for parquet or wood block flooring, not assembled                                                                                                                                                                                                                  |
| 4407 29 39 | — — — — — Other                                                                                                                                                                                                                                                                                         |
| 4407 29 50 | <p>— — — — — Sanded</p> <p>— — — Other:</p>                                                                                                                                                                                                                                                             |
| 4407 29 70 | <p>— — — — Finger-jointed, whether or not planed or sanded</p> <p>— — — — Other:</p>                                                                                                                                                                                                                    |

| CN code    | Description of goods                                                                                                                                                                                   |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4407 29 83 | — — — — — Planed                                                                                                                                                                                       |
| 4407 29 85 | — — — — — Sanded                                                                                                                                                                                       |
|            | Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm:    |
|            | — Of tropical wood specified in subheading note 1 to this chapter:                                                                                                                                     |
| 4408 31    | — — Dark red meranti and meranti bakau                                                                                                                                                                 |
|            | — — Other:                                                                                                                                                                                             |
|            | — — — White lauan, sipo, limba, okoumé, obéché, acajou d'Afrique, sapelli, virola, mahogany ( <i>Swietenia</i> spp.), palissandre de Rio, palissandre de Para and palissandre de Rose:                 |
| 4408 39 11 | — — — — — Finger-jointed, whether or not planed or sanded                                                                                                                                              |
|            | — — — — — Other:                                                                                                                                                                                       |
| 4408 39 21 | — — — — — Planed                                                                                                                                                                                       |
| 4408 39 25 | — — — — — Sanded                                                                                                                                                                                       |
|            | — — — — — Other:                                                                                                                                                                                       |
| 4408 39 31 | — — — — — Of a thickness not exceeding 1 mm                                                                                                                                                            |
| 4408 39 35 | — — — — — Of a thickness exceeding 1 mm                                                                                                                                                                |
|            | — — — — — Other:                                                                                                                                                                                       |
| 4408 39 51 | — — — — — Finger-jointed, whether or not planed or sanded                                                                                                                                              |
|            | — — — — — Other:                                                                                                                                                                                       |
| 4408 39 61 | — — — — — Planed                                                                                                                                                                                       |
| 4408 39 65 | — — — — — Sanded                                                                                                                                                                                       |
|            | — — — — — Other:                                                                                                                                                                                       |
|            | — — — — — Other:                                                                                                                                                                                       |
|            | — — — — — Of a thickness not exceeding 1 mm:                                                                                                                                                           |
| 4408 39 81 | — — — — — Makoré, iroko, tiama, mansonie, ilomba, dibétou, azobé, white meranti, white seraya, yellow meranti, alan, keruing, ramin, kapur, teak, jongkong, merbau, jelutong, kempas, imbuia and balsa |
| 4408 39 89 | — — — — — Other                                                                                                                                                                                        |
|            | — — — — — Of a thickness exceeding 1 mm:                                                                                                                                                               |

| CN code    | Description of goods                                                                                                                                                                                            |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4408 39 91 | — — — — — Makoré, iroko, tiama, mansonia, ilomba, dibétou, azobé, white meranti, white seraya, yellow meranti, alan, keruing ramin, kapur, teak, jongkong, merbau, jelutong, kempas, imbuia and balsa           |
| 4408 39 99 | — — — — — Other                                                                                                                                                                                                 |
|            | Plywood, veneered panels and similar laminated wood:                                                                                                                                                            |
|            | — Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm:                                                                                                                                     |
| 4412 13    | — — With a least one outer ply of tropical wood specified in subheading note 1 to this chapter                                                                                                                  |
|            | — Other, with at least one outer ply of non-coniferous wood:                                                                                                                                                    |
| 4412 22    | — — With at least one ply of tropical wood specified in subheading note 1 to this chapter                                                                                                                       |
|            | — Other:                                                                                                                                                                                                        |
| 4412 92    | — — With at least one ply of tropical wood specified in subheading note 1 to this chapter                                                                                                                       |
|            | Wooden frames for paintings, photographs, mirrors or similar objects:                                                                                                                                           |
| 4414 00 10 | — Of tropical wood, as specified in additional note 2 to this chapter                                                                                                                                           |
|            | Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:                                                                                         |
|            | — Windows, frenchwindows and their frames:                                                                                                                                                                      |
| 4418 10 10 | — — Of tropical wood, as specified in additional note 2 to this chapter                                                                                                                                         |
|            | — Doors and their frames and thresholds:                                                                                                                                                                        |
| 4418 20 10 | — — Of tropical wood, as specified in additional note 2 to this chapter                                                                                                                                         |
|            | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling within Chapter 94: |
|            | — Statuettes and other ornaments, of wood:                                                                                                                                                                      |
| 4420 10 11 | — — Of tropical wood, as specified in additional note 2 to this chapter                                                                                                                                         |
|            | — Other:                                                                                                                                                                                                        |
|            | — — Wood marquetry and inlaid wood:                                                                                                                                                                             |

| CN code       | Description of goods                                                                 |
|---------------|--------------------------------------------------------------------------------------|
| 4420 90 11    | — — — Of tropical wood, as specified in additional note 2 to this chapter            |
|               | — — Other:                                                                           |
| 4420 90 91    | — — — Of tropical wood, as specified in additional note 2 to this chapter            |
|               | — Mats, matting and screens of vegetable materials:                                  |
| 4601 20 90    | — — Other than of plaits or similar products of subheading 4610 10                   |
| ex 9401 50 00 | Seats of cane or bamboo                                                              |
|               | Furniture of tropical wood, as specified in subheading note 1 to Chapter 44:         |
| ex 9403 40    | — Of a kind used in the kitchen                                                      |
| ex 9403 80 00 | Furniture of cane or bamboo                                                          |
|               | Parts of furniture of subheadings 9403 30, 9403 40, 9403 50, 9403 60 and 9403 80 00: |
| ex 9403 90 30 | — Of tropical wood, as specified in subheading note 1 to Chapter 44                  |
| ex 9403 90 90 | — Of bamboo or cane                                                                  |

## **ANNEX II**

**Commission Regulation (EC) No 12/97 of 18 December 1996 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 9, 13.01.1997, p.1)**

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*(Acts whose publication is obligatory)*

COMMISSION REGULATION (EC) No 12/97

of 18 December 1996

amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of  
Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

THE COMMISSION OF THE EUROPEAN  
COMMUNITIES,

Having regard to the Treaty establishing the European  
Community,

Having regard to Council Regulation (EEC) No  
2913/92 of 12 October 1992 establishing the Community  
Customs Code<sup>(1)</sup>, as amended by the Act of Accession  
of Austria, Finland and Sweden, and in particular  
Article 249 thereof,

Whereas Commission Regulation (EEC) No 2454/93<sup>(2)</sup>,  
as last amended by Council Regulation (EC) No  
2153/96<sup>(3)</sup>, lays down provisions for the implementation  
of Regulation (EEC) No 2913/92;

Whereas the Council adopted Decision 94/800/EC of  
22 December 1994 concerning the conclusion on behalf  
of the European Community, as regards matters within  
its competence, of the agreements reached in the  
Uruguay Round multilateral negotiations (1986 to  
1994)<sup>(4)</sup>; whereas, pursuant to Annex 1 A to that  
Decision, concerning the agreement on the rules of  
origin, the Community undertook to establish a system  
of binding information regarding origin;

Whereas it is necessary, while respecting the specific  
nature of each system of rules of origin, to improve the  
consistency between those systems in order to facilitate  
overall legibility and in particular for the autonomous  
rules of origin; whereas it is necessary to take into  
consideration the entry into force of the combined  
nomenclature adopted subsequent to the amendment of  
the Harmonized Commodity Description and Coding  
System, together with the entry into force of the  
certificate of origin Form A as amended by Unctad;

Whereas it should be clearly determined which  
documents shall accompany the declaration of entry for  
a customs procedure with economic impact, in order to  
reduce the formalities connected to the application of  
those procedures;

Whereas it is appropriate to specify certain key data to  
be included on the receipt issued when duty is paid  
following an oral declaration, as evidence that customs  
formalities for the goods in question have been  
completed;

Whereas Commission Regulation (EC) No 482/96<sup>(5)</sup>  
amending Regulation (EEC) No 2454/93 establishing  
the Community Customs Code introduced more flexi-  
bility in supplying alternative proof for obtaining the  
discharge of Community transit operations in the case of  
non-return of Copy 5 of the Single Administrative  
Document; whereas equal flexibility should be  
introduced in supplying alternative proof in the case of  
non-return of the copy for return of the TIR carnet or  
ATA carnet;

Whereas provision has also been made in Regulation  
(EC) No 482/96 for the prescription of binding itin-  
eraries under the Community transit procedure as  
regards, in particular, the movement of goods for which  
the comprehensive guarantee is suspended; whereas  
identical control measures should also be laid down for  
the same goods under the TIR procedure;

Whereas provisions should be made for import duties to  
be repaid following the export of goods in the unaltered  
state placed under the inward processing procedure  
(drawback system);

Whereas pursuant to Articles 871 and 905 of Regulation  
(EEC) No 2454/93 the Commission must take a  
decision, on the basis of information supplied by the  
Member States, both on situations not liable to occasion  
post-clearance entry in the accounts of import duties or  
export duties and on requests for repayment or remission  
of import or export duties;

<sup>(1)</sup> OJ No L 302, 19. 10. 1992, p. 1.

<sup>(2)</sup> OJ No L 253, 11. 10. 1993, p. 1.

<sup>(3)</sup> OJ No L 289, 12. 11. 1996, p. 1.

<sup>(4)</sup> OJ No L 336, 23. 12. 1994, p. 1.

<sup>(5)</sup> OJ No L 70, 20. 3. 1996, p. 4.

- (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" in the lists in Annexes 15, 19 and 20 means the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value" in the lists in Annexes 15, 19 and 20 means the customs value at the time of importation of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or in the beneficiary country within the meaning of Article 67 (1) or the beneficiary republic or territory within the meaning of Article 98 (1). Where the value of the originating materials used needs to be established, this subparagraph shall be applied *mutatis mutandis*;
- (h) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized System;
- (i) "classified" refers to the classification of a product or material under a particular heading;
- (j) "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 absence of such a document, by a single invoice.

## CHAPTER 2

### *Preferential origin*

#### Article 66

For the purposes of this Chapter :

- (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;

#### Section 1

##### Generalized system of preferences

##### Subsection 1

##### Definition of the concept of originating products

#### Article 67

1. For the purposes of the provisions concerning generalized tariff preferences granted by the Community to products originating in developing countries (hereinafter referred to as "beneficiary countries"), the following shall be considered to originate in a beneficiary country:

- (a) products wholly obtained in that country, within the meaning of Article 68;
- (b) products obtained in that country in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 69.

2. For the purposes of this section, products originating in the Community, within the meaning of paragraph 3, which are subject in a beneficiary country to working or processing going beyond that described in Article 70, shall be considered as originating in that beneficiary country.

3. Paragraph 1 shall apply *mutatis mutandis* in order to establish the origin of the products obtained in the Community.

4. In so far as Norway and Switzerland grant generalized tariff preferences to products originating in the beneficiary countries referred to in paragraph 1 and apply a definition of the concept of origin corresponding to that set out in this Section, products originating in the Community, Norway or Switzerland which are subject in a beneficiary country to working or processing going beyond that described in Article 70 shall be considered as originating in that beneficiary country.

The provisions of the first subparagraph shall only apply to products originating in the Community, Norway or Switzerland (according to the rules of origin relative to the tariff preferences in question) which are exported directly to the beneficiary country.

The Commission shall publish in the *Official Journal of the European Communities* ("C" Series) the date from which the provisions laid down in the first and second subparagraphs shall apply.

5. The provisions of paragraph 4 shall apply on condition that Norway and Switzerland grant, by reciprocity, the same treatment to Community products.

#### Article 68

1. The following shall be considered as wholly obtained in a beneficiary country or in the Community:

- (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 by their vessels;
- (g) products made on board their factory ships exclusively from the products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from the seabed or below the seabed which is situated outside their territorial waters but where it has exclusive exploitation rights;
- (k) goods produced there exclusively from products specified in (a) to (j).

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

- which are registered or recorded in the beneficiary country or in a Member State,
- which sail under the flag of a beneficiary country or of a Member State,
- which are owned to the extent of at least 50 % by nationals of the beneficiary country or of Member States or by a company having its head office in the that country or in one of those Member States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of that beneficiary country or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary country or to the Member States or to public bodies or nationals of that beneficiary country or to the Member States,

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

and

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

3. The terms "beneficiary country" and "Community" shall also cover the territorial waters of that country or of the Member States.

4. Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

#### Article 69

1. For the purpose of Article 67, non-originating materials shall be considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to paragraph 2.

2. For a product mentioned in columns 1 and 2 of the list set out at Annex 15, the conditions given in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 1.

#### Article 70

The following operations shall be considered as insufficient working or processing to confer the status of originating products, regardless of whether or not the requirements of Article 69 (1) are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading-out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking up and assembly of packages,

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

(d) the affixing of marks, labels or other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this section to enable them to be considered as originating products of a beneficiary country or of the Community;

(f) simple assembly of parts of products to constitute a complete product;

(g) a combination of two or more operations specified in (a) to (f);

(h) the slaughter of animals.

#### Article 71

1. By way of derogation from the provisions of Article 69, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 5 % of the ex-works price of the final product and subject to the conditions laid down in Note 3.4 in Annex 14.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

#### Article 72

1. By the way of a derogation from Article 67, for the purposes of determining whether a product manufactured in a beneficiary country which is a member of a regional group originates therein within the meaning of that Article, products originating in any of the countries of that regional group and used in further manufacture in another country of the group shall be treated as if they originated in the country of further manufacture (regional cumulation).

2. The country of origin of the final product shall be determined in accordance with Article 72a.

3. Regional cumulation shall apply to three separate regional groups of beneficiary countries benefiting from the generalized system of preferences:

(a) the Association of South-East Asian Nations (Asean) (Brunei Darussalam, Indonesia, Malaysia, Philippines, Singapore, Thailand, Vietnam);

(b) the Central American Common Market (CACM) (Costa Rica, Honduras, Guatemala, Nicaragua, El Salvador);

(c) the Andean Community (Bolivia, Colombia, Ecuador, Peru, Venezuela).

4. The expression "regional group" shall be taken to mean the Asean or the CACM or the Andean Community as the case may be.

#### Article 72a

1. When goods originating in a country which is a member of a regional group are worked or processed in another country of the same regional group, they shall have the origin of the country of the regional group where the last working or processing was carried out provided that:

(a) the value-added there, as defined in paragraph 3, is greater than the highest customs value of the products used originating in any one of the other countries of the regional group, and

(b) the working or processing carried out there exceeds that set out in Article 70 and, in the case of textile products, also those operations referred to at Annex 16.

2. When the conditions of origin in 1 (a) and (b) are not satisfied, the products shall have the origin of the country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group.

3. "Value added" means the ex-works price minus the customs value of each of the products incorporated which originated in another country of the regional group.

4. Proof of the originating status of goods exported from a country of a regional group to be used in further working or processing, or to be re-exported where no further working or processing takes place, shall be established by a certificate of origin Form A issued in the first country.

5. Proof of originating status, acquired or retained under the terms of Article 72, this Article and Article 72b, of goods exported from a country of a regional group to the Community, shall be established by a certificate of origin Form A issued,

or an invoice declaration made out in that country on the basis of a certificate of origin Form A issued according the provisions of paragraph 4.

6. The country of origin shall be marked in box 12 of the certificate of origin Form A or on the invoice declaration, that country being:

— in the case of products exported without further working or processing according to paragraph 4, the country of manufacture,

— in the case of products exported after further working or processing, the country of origin as determined in accordance with paragraph 1.

#### Article 72b

1. Articles 72 and 72a shall apply only where:

(a) the rules regulating trade in the context of regional cumulation, as between the countries of the regional group, are identical to those laid down in this section;

(b) each country of the regional group has undertaken to comply or ensure compliance with the terms of this section and to provide the administrative cooperation necessary both to the Community and to the other countries of the regional group in order to ensure the correct issue of certificates of origin Form A and the verification of certificates of origin Form A and invoice declarations.

This undertaking shall be transmitted to the Commission through the Secretariat of the regional group.

The Secretariats are as follows:

— the Asean General Secretariat,  
— the Permanent Secretariat of the CACM,  
— the Junta del Acuerdo de Cartagena,

as the case may be.

2. The Commission shall inform the Member States when the conditions set out in paragraph 1 have been satisfied, in the case of each regional group.

3. Article 78 (1) (b) shall not apply to products originating in any of the countries of the regional group when they pass through the territory of any of the other countries of the regional group, whether or not further working or processing takes place there.

### Article 73

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 or not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

### Article 74

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

### Article 75

In order to determine whether a product is an originating product, 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.

### Article 76

1. Derogations from the provisions of this Section may be made in favour of the least-developed beneficiary countries benefiting from the generalized system of preferences when the development of existing industries or the creation of new industries justifies them. The least-developed beneficiary countries are listed in the Council EC Regulations and the ECSC Decision applying generalized tariff preferences for the current year. For this purpose, the country concerned shall submit to the Community a request for a derogation together with the reasons for the request in accordance with paragraph 3.

2. The examination of requests shall, in particular, take into account:

- (a) cases where the application of existing rules of origin would affect significantly the ability of an existing industry in the country concerned to

continue its exports to the Community, with particular reference to cases where this could lead to business closures;

- (b) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation encouraging implementation of the investment programme would enable the rules to be satisfied by stages;

- (c) the economic and social impact of the decision to be taken especially in respect of employment in the beneficiary countries and the Community.

3. In order to facilitate the examination of requests for derogation the country making the request shall furnish in support of its request the fullest possible information, covering in particular the points listed below:

- description of the finished product,
- nature and quantity of materials originating in a third country,
- manufacturing process,
- value-added,
- the number of employees in the enterprise concerned,
- the anticipated volume of the exports to the Community,
- other possible sources of supply for raw materials,
- reasons for the duration requested,
- other observations.

4. The Commission shall present the derogation request to the Committee. It shall be decided on according to the committee procedure.

5. Where use is made of a derogation the following phrase must appear in box 4 of the certificate of origin Form A, or on the invoice declaration laid down in Article 90:

“Derogation — Regulation (EC) No. 0000/96”

6. The provisions of paragraphs 1 to 5 shall apply to any prolongations.

*Article 77*

The conditions set out in this section as to the acquisition of the originating status shall be satisfied without interruption in the beneficiary country or in the Community.

If originating goods exported from the beneficiary country or from the Community to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operations beyond what is necessary to preserve them in good condition while in that country.

*Article 78*

1. The following shall be considered as transported direct from the beneficiary country to the Community or from the Community to the beneficiary country:

- (a) goods transported without passing through the territory of any other country, except in the case of the territory of another country of the same regional group where Article 72 is applied;
- (b) goods constituting one single consignment transported through the territory of countries other than the beneficiary country or the Community, with, should occasion arise, trans-shipment or temporary warehousing in those countries, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (c) goods transported through the territory of Norway or Switzerland and subsequently re-exported in full or in part to the Community or to the beneficiary country, provided that the goods have remained under the surveillance of the customs authorities of the country of transit or warehousing and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (d) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or of the Community.

2. Evidence that the conditions specified in paragraph 1 (b) and (c) have been satisfied shall be provided by presenting to the competent customs authorities:

- (a) a through-bill of lading covering the passage through the country of transit; or
- (b) a certification issued by the customs authorities of the country of transit:
  - giving an exact description of the goods,
  - stating the dates of unloading and reloading of the goods or, possibly, of their embarkation or disembarkation, identifying the ships or other means of transport used,
  - certifying the conditions under which the goods remained in the transit country,
- (c) or, failing these, any substantiating documents.

*Article 79*

1. Products sent from a beneficiary country for exhibition in another country and sold for importation into the Community shall benefit, on importation, from the tariff preferences referred to in Article 67, on condition that the products meet the requirements of this section entitling them to be recognized as originating in the beneficiary country and provided that it is shown to the satisfaction of the competent Community customs authorities that:

- (a) an exporter has dispatched the products from the territory of the exporting beneficiary country direct to the country in which the exhibition is held;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community;
- (c) the products have been dispatched to the Community in the state in which they were sent for exhibition;
- (d) the products have not, since they were dispatched for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A certificate of origin Form A shall be produced to the Community customs authorities in the normal manner. The name and address of the exhibition shall be indicated thereon. Where

necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

#### Subsection 2

#### Proof of origin

#### Article 80

Products originating in the beneficiary country shall benefit from this section on submission of either:

- (a) a certificate of origin Form A, a specimen of which appears at Annex 17; or
- (b) in the cases specified in Article 90 (1), a declaration, the text of which appears at Annex 18, given by the exporter on an invoice, a delivery note or any other commercial document which describes the product concerned in sufficient detail to enable them to be identified (hereinafter referred to as the "invoice declaration").

#### (a) Certificate of origin Form A

#### Article 81

1. Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 67, provided that they have been transported direct within the meaning of Article 78, on production of a certificate of origin Form A, issued either by the customs authorities, or by other governmental authorities of the beneficiary country, provided that the latter country:

- has communicated to the Commission the information required by Article 93,
- assists the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. A certificate of origin Form A may be issued only where it can serve as the documentary evidence

required for the purpose of the tariff preferences referred to in Article 67.

3. A certificate of origin Form A shall be issued only on written application from the exporter or his authorized representative.

4. The exporter or his authorized representative shall submit with his application any appropriate supporting document proving that the products to be exported qualify for the issue of a certificate of origin Form A.

5. The certificate shall be issued by the competent governmental authority of the beneficiary country if the products to be exported can be considered products originating in that country within the meaning of Subsection 1. The certificate shall be made available to the exporter as soon as the export has taken place or is ensured.

6. For the purpose of verifying whether the condition stated in paragraph 5 has been met, the competent governmental authority shall have the right to call for any documentary evidence or to carry out any check which it considers appropriate.

7. It shall be the responsibility of the competent governmental authority of the beneficiary country to ensure that certificates and applications are duly completed.

8. The completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall be duly completed by indicating "European Community" or one of the Member States.

9. The date of issue of the certificate of origin Form A must be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, must be handwritten.

#### Article 82

1. A certificate of origin Form A must be submitted, within 10 months of the date of issue by the competent governmental authority of the beneficiary country, to the customs authorities of the Member State of importation where the products are presented.

2. Certificates of origin Form A submitted to the customs authorities of the Member State of importation after expiry of the period of validity stipulated in paragraph 1 may be accepted for the purpose of applying the tariff preferences referred to in Article 67 where the failure to observe the time limit is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing Member State may accept the certificates where the products have been presented to them within the period laid down in paragraph 1.

4. At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, when the goods:

- (a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- (b) are the subject of the same contract of sale, the parties of this contract established in the exporting country and in the Community;
- (c) are classified in the same code (eight digits) of the combined nomenclature;
- (d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Community,

a single proof of origin may be submitted to the customs authorities at the importation of the first consignment. This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

#### Article 83

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 heading Nos 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 on importation of the first instalment.

#### Article 84

Since the certificate of origin Form A constitutes the documentary evidence for the application of provisions concerning the tariff preferences referred to in Article 67, it shall be the responsibility of the competent governmental authority of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

#### Article 85

Proofs of origin shall be submitted to the customs authorities of the Member State of importation in

accordance with the procedures laid down in Article 62 of the Code. 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 application of this section.

#### Article 86

1. By way of derogation from Article 81 (5), a certificate of origin Form A 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 accidental omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a certificate of origin Form A was issued but was not accepted on importation for technical reasons.

2. The competent governmental authority may issue a certificate retrospectively only after verifying that the particulars contained in the exporter's application conform with those contained in the corresponding export documents and that a certificate of origin Form A satisfying the provisions of this section was not issued when the products in question were exported.

3. Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement "Délivré a posteriori" or "issued retrospectively".

#### Article 87

1. In the event of the theft, loss or destruction of a certificate of origin Form A, the exporter may apply to the competent governmental authority which issued it for a duplicate to be made out on the basis of the export documents in their possession. box 4 of a duplicate Form A issued in this way must contain the word "Duplicata" or "Duplicate", together with the date of issue and the serial number of the original certificate.

2. For the purposes of Article 82 the duplicate shall take effect from the date of the original.

#### Article 88

1. When originating products are placed under the control of a customs office in the Community, it shall be possible to replace the original proof of origin by one or more certificates of origin Form A

for the purpose of sending all or some of these products elsewhere within the Community or in Norway or Switzerland. The replacement certificate(s) of origin Form A shall be issued by the customs office under whose control the products are placed.

2. The replacement certificate issued in application of paragraph 1 or Article 89 shall be regarded as the definitive certificate of origin for the products to which it refers. The replacement certificate shall be made out on the basis of a written request by the re-exporter.

3. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued.

Box 4 shall contain the words "replacement certificate" or "certificate de remplacement", as well as the date of issue of the original certificate of origin and its serial number.

The name of the re-exporter shall be given in box 1.

The name of the final consignee may be given in box 2.

All particulars of the re-exported products appearing on the original certificate must be transferred to boxes 3 to 9.

References to the re-exporter's invoice must be given in box 10.

The customs authority which issued the replacement certificate shall endorse box 11. The responsibility of the authority is confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

4. The customs office which is requested to perform the operation referred to in paragraph 1 should note on the original certificate the weights, numbers and nature of the goods forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the original certificate for at least three years.

5. A photocopy of the original certificate may be annexed to the replacement certificate.

6. In the case of goods which benefit from the tariff preferences referred to in Article 67, under a derogation granted in accordance with the provisions of Article 76, the procedure laid down in

this Article shall apply only when such goods are intended for the Community.

#### Article 89

Originating products within the meaning of this section shall be eligible on importation into the Community to benefit from the tariff preferences referred to in Article 67 on production of a replacement certificate of origin Form A issued by the customs authorities of Norway or Switzerland on the basis of a certificate of origin Form A issued by the competent authorities of the beneficiary country, provided that the conditions laid down in Article 78 have been satisfied and provided that Norway or Switzerland assists the Community by allowing its customs authorities to verify the authenticity and accuracy of the issued certificates. The verification procedure laid down in Article 94 shall apply *mutatis mutandis*. The time limit laid down in Article 94 (3) shall be extended to eight months.

#### (b) Invoice declaration

#### Article 90

1. An invoice declaration may be made out:

- (a) by an approved Community exporter within the meaning of Article 90a, or
- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 3 000, and provided that the assistance referred to in Article 81 (1) shall apply to this procedure.

2. An invoice declaration may be established if the products concerned can be considered as originating in the Community or in a beneficiary country within the meaning of the present section.

3. The exporter making an invoice declaration must be prepared to submit at any time, at the request of the customs or governmental authorities of the exporting country, all appropriate documents substantiating the originating status of the goods concerned and providing that the other conditions laid down in this section are fulfilled.

4. An invoice declaration shall be made by the exporter in either French or English by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears at Annex 18. If the declaration is handwritten, it shall be written in ink in block capitals.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 90a shall not be required to sign such declarations provided that he gives the customs or governmental authorities 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. In the cases referred to in paragraph 1 (b), the use of an invoice declaration shall be subject to the following special conditions:

- (a) on invoice declaration shall be completed for each consignment;
- (b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of "originating products", the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph do not exempt exporters from complying with any other formalities required under customs or postal regulations

#### Article 90a

1. The customs authorities of the Community may authorize any exporter, hereinafter called "approved exporter", who makes frequent shipments of Community goods, within the meaning of Article 67 (2), and who offers, 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 section, to draw up invoice declarations.
2. The customs authorities may grant the status of approved exporter on any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorization number which must appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorization by the approved exporter.
5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or makes

improper use of the authorization in any manner whatever.

#### Article 90b

1. Evidence of originating status of Community products within the meaning of Article 67 (2) shall be furnished either by:

- (a) production of a EUR.1 movement certificate, a specimen of which is set out at Annex 21; or by
- (b) production of a declaration as referred to at Article 90.

2. The exporter or his authorized representative shall enter "GSP beneficiary countries" and "EC" or "pays beneficiaire du SPG" and "CE" in box 2 of the EUR.1 movement certificate.

3. The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to movement certificates EUR.1 and, with the exception of the provisions concerning their issue, to invoice declarations.

#### Article 90c

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 benefiting from the tariff preferences referred to in Article 67 without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that such imports are of a non-commercial nature and have been declared as meeting the conditions required for the application of this section where there is no doubt as to the veracity of such declaration.

2. Imports which are occasional and consist exclusively of products for the personal use of the recipients or travellers or their families shall be considered as being of a non-commercial nature if it is evident from the nature and quantity of the products that they are not being imported for commercial reasons.

Furthermore, the total value of the products must not exceed ECU 215 in the case of small packages or ECU 600 in the case of the contents of travellers' personal luggage.

#### Article 91

1. When Article 67 (2) (3) or (4) applies, the competent authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials orig-

inating in the Community, Norway or Switzerland are used shall rely on the EUR.1 movement certificate or, where necessary, the invoice declaration.

2. Box 4 of certificates of origin Form A issued in the cases set out in paragraph 1 shall contain the endorsement "Cumul CE", "cumul Norvège" "cumul Suisse", or "EC cumulation", "Norway cumulation", "Switzerland cumulation".

#### Article 92

The discovery of slight discrepancies between the statements made in the certificate of origin Form A, in the EUR.1 movement certificate or in an invoice declaration, and those made in the documents produced to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate or declaration null and void, provided that it is duly established that the document does correspond to the products concerned.

Obvious formal errors such as typing errors on a certificate of origin Form A, EUR.1 movement certificate or an invoice declaration should not cause the document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in the document.

#### Subsection 3

#### Methods of administrative cooperation

#### Article 93

1. The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimens of stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent authorities of the beneficiary countries. This information is for official use; however, when

goods have to be presented for free circulation, the customs authorities in question may allow the importer or his duly authorized representative to consult the specimen impressions of stamps mentioned in this paragraph.

2. The Commission shall publish in the *Official Journal of the European Communities* ("C" series) the date on which the new beneficiary countries referred to in Article 97 met the obligations referred to in paragraph 1.

3. The Commission shall send the beneficiary countries specimens of the stamps used by the customs authorities of the Member States to issue EUR.1 movement certificates.

#### Article 93a

For the purposes of the provisions concerning the tariff preferences referred to in Article 67, every beneficiary country shall comply or ensure compliance with the rules concerning the origin of the goods, the completion and issue of certificates of origin Form A, the conditions for the use of invoice declarations and those concerning methods of administrative cooperation.

#### Article 94

1. Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities in the Community have reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question.

2. For the purposes of paragraph 1, the customs authorities in the Community shall return a copy of the certificate of origin Form A or the invoice declaration to the competent governmental authority in the exporting beneficiary country, giving where appropriate the reasons of form or substance for an inquiry. If the invoice has been submitted, such invoice or a copy thereof shall be attached to the copy of certificate of origin Form A or to the invoice declaration as well as all other relevant documents. The customs authorities shall also forward any information that has been obtained suggesting that the particulars given on the said certificate or the invoice declaration are inaccurate.

If the said authorities decide to suspend the tariff preferences referred to in Article 67 pending the results of the verification, they shall offer to release the products to the importer subject to any protective measures judged necessary.

3. When an application for subsequent verification has been made in accordance with paragraph 1, such verification shall be carried out and its results communicated to the customs authorities in the Community within a maximum of six months. The results shall be such as to establish whether the certificate of origin Form A or the invoice declaration in question applies to the products actually exported and whether these products were in fact eligible to benefit from the tariff preferences referred to in Article 67.

4. In the case of certificates of origin Form A issued in accordance with Article 91, the reply shall include a copy (copies) of the EUR.1 movement certificate(s), or where necessary, the corresponding invoice declaration(s).

5. If in cases of reasonable doubt there is no reply within the six months specified in paragraph 3 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, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in the case of exceptional circumstances, refuse entitlement to the preferential tariff measures.

The provisions of the first subparagraph apply between the countries of the same regional group for the purposes of subsequent control of the issued certificates of origin Form A or the invoice declaration, drawn up in accordance with this section.

6. Where the verification procedure or any other available information appears to indicate that the provisions of this section are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose the Community may participate in the inquiries.

7. For the purpose of subsequent verification of certificates of origin Form A, copies of the certificates as well as any export documents referring to them shall be kept for at least three years by the competent governmental authority of the exporting beneficiary country.

#### Article 95

Article 78 (1) (c) and Article 89 shall apply only in so far as Norway and Switzerland, in the context of tariff preferences granted by them to certain products originating in developing countries, apply provisions similar to those of the Community.

The Commission shall inform the Member States' customs authorities of the adoption by Norway and Switzerland of such provisions and shall notify them of the date from which the provisions of Article 78 (1) (c) and Article 89, and the similar provisions adopted by Norway and Switzerland, are applied.

These provisions shall apply on condition that the Community, Norway and Switzerland have concluded an agreement stating, among other things, that they shall provide each other with the necessary mutual assistance in matters of administrative cooperation.

#### Subsection 4

#### Ceuta and Melilla

#### Article 96

1. The term "Community" used in this section shall not cover Ceuta and Melilla. The term "products originating in the Community" shall not cover products originating in Ceuta and Melilla.

2. This Section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary country benefiting from the generalized system of preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

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

4. The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

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

#### Subsection 5

#### Final provisions

#### Article 97

When a country or territory is admitted or readmitted as a beneficiary country in respect of products referred to in the relevant Council EC Regulations

or the ECSC Decision, goods originating in that country or territory may benefit from the generalized system of preferences on condition that they were exported from the beneficiary country or territory on or after the date referred to in Article 93 (2).

## Section 2

Republics of Bosnia-Herzegovina and Croatia; Federal Republic of Yugoslavia; Former Yugoslav Republic of Macedonia, and territories of the West Bank and the Gaza Strip

### Subsection 1

#### Definition of the concept of originating products

#### Article 98

1. For the purposes of the provisions concerning tariff preferences granted by the Community to certain products originating in the Republics of Bosnia-Herzegovina and Croatia, the Federal Republic of Yugoslavia, the Former Yugoslav Republic of Macedonia, and the territories of the West Bank and the Gaza Strip, (hereinafter referred to as "beneficiary Republics or Territories"), the following products shall be considered as products originating in a beneficiary Republic or Territory:

- (a) products wholly obtained in that beneficiary Republic or Territory, within the meaning of Article 99;
- (b) products obtained in that beneficiary Republic or Territory, in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 100.

2. For the purposes of this section, products originating in the Community within the meaning of paragraph 3 which are subject, in a beneficiary Republic or Territory to working or processing going beyond that described in Article 101 shall be considered as originating in that beneficiary Republic or Territory.

3. Paragraph 1 shall apply *mutatis mutandis* in establishing the origin of the products obtained in the Community.

#### Article 99

1. The following shall be considered as wholly obtained in a beneficiary Republic or Territory or in the Community:

- (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 by their vessels;
- (g) products made on board their factory ships exclusively from the products referred to in (f);
- (h) used articles collected there, being fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from the seabed or below the seabed which is situated outside their territorial waters but where it has exclusive exploitation rights;
- (k) products produced there exclusively from products specified in (a) to (j).

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

- which are registered or recorded in the beneficiary Republic or Territory or in a Member State,

— which sail under the flag of a beneficiary Republic or Territory or of a Member State,

— which are owned to the extent of at least 50 % by nationals of the beneficiary Republic or Territory or of Member States or by a company with its head office in one of those Republics, Territories or States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of that beneficiary Republic or Territory or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary Republic or Territory or to the Member States or to public bodies or nationals of that beneficiary Republic or Territory or to the Member States,

— of which the master and officers are nationals of the beneficiary Republic or Territory or of the Member States,

and

— of which at least 75 % of the crew are nationals of the beneficiary Republic or Territory or of the Member States.

3. The terms "beneficiary Republic or Territory" and "Community" shall also cover the territorial waters of that republic or territory or of the Member States.

4. Vessels operating on the high seas, including factory ships on which the fish caught are worked or processed, shall be considered as part of the territory of the beneficiary Republic or Territory or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

#### Article 100

1. For the purposes of Article 98, non-originating materials shall be considered to have been sufficiently worked or processed when the product obtained is classified under a heading different from those under which all the non-originating materials used in its manufacture are classified, subject to paragraph 2.

2. For a product mentioned in columns 1 and 2 of the list:

— contained in Annex 19, for the territories of West Bank and the Gaza Strip, or

— contained in Annex 20, for the Republics of Bosnia-Herzegovina and Croatia, the Federal Republic of Yugoslavia and the Former Yugoslav Republic of Macedonia,

the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 1.

#### Article 101

The following operations shall be considered as insufficient working or processing to confer the status of originating products, regardless of whether or not the requirements of Article 100 (1) are satisfied :

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

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

(c) (i) changes of packing and breaking-up and assembly of packages,

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

(d) the affixing of marks, labels or other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this section to enable them to be considered as originating products of a beneficiary Republic or Territory or of the Community;

(f) simple assembly of parts of products to constitute a complete product;

(g) a combination of two or more operations specified in (a) to (f);

(h) the slaughter of animals.

#### Article 102

1. By way of derogation from Article 100, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 5 % of the ex-works price of the final product and subject to the conditions laid down in Note 3.4 to Annex 14.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

#### Article 103

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 or not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

#### Article 104

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

#### Article 105

In order to determine whether a product is an originating product, 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.

#### Article 106

The conditions set out in this section as to the acquisition of originating status must be fulfilled without interruption in the beneficiary Republic or Territory or in the Community.

If originating goods exported from the Republic or Territory or the Community to another country are returned, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the competent authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operation beyond what is necessary to preserve them in good condition while in that country.

#### Article 107

1. The following shall be considered as transported direct from the beneficiary Republic or Territory to the Community and from the Community to the beneficiary Republic or Territory:

- (a) goods transported without passing through the territory of any other country;
- (b) goods constituting one single consignment transported through the territory of countries other than the exporting beneficiary Republic or Territory or the Community, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that they remain under the surveillance of the customs authorities in the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (c) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary Republic or Territory or of the Community.

2. Evidence that the conditions set out in paragraph 1 (b) have been fulfilled shall be supplied to the relevant customs authorities by the production of either:

- (a) a through-bill of lading covering the passage through the country of transit;
- or
- (b) a certificate issued by the customs authorities of the country of transit:

- giving an exact description of the goods,
- stating the dates of unloading and reloading of the goods and, where applicable, the names of the ships or other means of transport used, and

— certifying the conditions under which the goods remained in the transit country; or

(c) failing these, any substantiating documents.

#### Article 108

1. Products sent from a beneficiary Republic or Territory for exhibition in another country and sold after the exhibition for importation into the Community shall benefit on importation into the Community from the tariff preferences referred to in Article 98, provided that they meet the requirements of this section entitling them to be recognized as originating in that beneficiary Republic or Territory and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has dispatched the products from the beneficiary Republic or Territory to the country in which the exhibition is held;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community;
- (c) the products have been dispatched during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;
- (d) the products have not, since they were dispatched for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A EUR.1 movement certificate must be submitted to the customs authorities of the Community in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

#### Subsection 2

#### Proof of origin

#### Article 109

Products originating in the beneficiary Republics or Territories shall benefit from this section on submission of either:

- (a) a EUR.1 movement certificate, a specimen of which appears at Annex 21; or
- (b) in the cases specified in Article 117 (1), a declaration, the text of which appears at Annex 22, given by the exporter on an invoice, a delivery note or any other commercial document which describes the product concerned in sufficient detail to enable them to be identified (hereinafter referred to as the "invoice declaration").

#### (a) EUR.1 movement certificate

#### Article 110

1. Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 98, provided they have been transported directly into the Community within the meaning of Article 107, on submission of a EUR.1 movement certificate issued:

- by the customs or governmental authorities of Bosnia-Herzegovina and Croatia, the Federal Republic of Yugoslavia or the Former Yugoslav Republic of Macedonia, or
- by the chambers of commerce of the Territories of the West Bank and the Gaza Strip,

on condition that these competent authorities of these beneficiary Republics or Territories :

- have communicated to the Commission the information required by Article 121, and
- assist the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. A EUR.1 movement certificate may be issued only where it can serve as the documentary evidence required for the purposes of implementing the tariff preferences referred to in Article 98.

3. A EUR.1 movement certificate shall be issued on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative. Such application shall be made on a form, a specimen of which appears at Annex 21, which shall be completed in accordance with the provision of this subsection.

Applications for EUR.1 movement certificates must be kept for at least three years by the competent authorities of the beneficiary Republic or Territory.

4. The exporter or his representative shall submit with his request any appropriate supporting documents proving that the products to be exported are such as to qualify for the issue of a EUR.1 movement certificate.

The exporter shall undertake to submit, at the request of the competent authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of those accounts and to any check on the circumstances in which the products were obtained by the said authorities.

5. The EUR.1 movement certificate shall be issued by the competent authorities, of the beneficiary Republics or Territories or by the customs authorities of the exporting Member State, if the goods to be exported can be considered originating products within the meaning of this section.

6. Since the EUR.1 movement certificate constitutes the documentary evidence for the application of the preferential arrangements set out in Article 98, it shall be the responsibility of the competent authorities of the beneficiary Republic or Territory, or of the customs authorities of the exporting Member State, to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

7. For the purpose of verifying whether the conditions set out in paragraph 5 have been met, the competent authorities of the beneficiary Republic or Territory, or the customs authorities of the exporting Member State shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8. It shall be the responsibility of the competent authorities of the beneficiary Republic or Territory, or the customs authorities of the exporting Member State, to ensure that the forms referred to in paragraph 1 are duly completed.

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

10. A EUR.1 movement certificate shall be issued by the competent authorities of the beneficiary Republic or Territory, as the case may be, or by the customs authorities of the exporting Member State when the products to which it relates are exported. It shall be made available to the exporter as soon as exportation has actually been effected or ensured.

#### Article 111

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 heading Nos 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 112

Proofs of origin shall be submitted to the customs authorities of the Member State of importation in accordance with the procedures laid down in Article 62 of the Code. The said authorities may require a translation of a proof of origin. They 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 application of this section.

#### Article 113

1. By way of derogation from Article 110 (10), a EUR.1 movement certificate may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or accidental omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a EUR.1 movement certificate was issued but was not accepted on importation for technical reasons.

2. The competent authorities may issue a EUR.1 movement certificate retrospectively only after verifying that the particulars contained in the exporter's application conform with those contained in the corresponding export documents and that a EUR.1 movement certificate satisfying the provisions of this section was not issued when the products in question were exported.

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

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

4. The endorsement referred to in paragraph 3 shall be inserted in the "Remarks" box of the EUR.1 movement certificate.

#### Article 114

1. In the event of the theft, loss or destruction of a EUR.1 movement certificate, the exporter may apply to the competent authorities, or the customs authorities of the exporting Member State 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 shall be endorsed with one of the following words:

"DUPLICADO", "DUPLIKAT", "DUPLIKAT", "ΑΝΤΙΓΡΑΦΟ", "DUPLICATE", "DUPLICATA", "DUPLICATO", "DUPLICAAT", "SEGUNDA VIA", "KAKSOISKAPPALE", "DUPLIKÁT".

3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the EUR.1 movement certificate.

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

#### Article 115

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

#### Article 116

1. A EUR.1 movement certificate shall be valid for five months from the date of issue in the bene-

fiary Republic or Territory or in the Community, and must be submitted within the said period to the customs authorities in the Member State or of the importing beneficiary Republic or Territory.

2. A EUR.1 movement certificate which is submitted to the customs authorities of the Member State 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 the certificate by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation as set out in paragraph 2, the customs authorities of the importing Member State may accept the certificates where the products have been submitted to them before the said final date.

#### (b) Invoice declaration

#### Article 117

1. The invoice declaration may be made out:

(a) by an approved exporter within the meaning of Article 118 or,

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 3 000, and on condition that the assistance referred to in Article 110 (1) also applies to this procedure.

2. An invoice declaration may be made out if the products concerned can be considered as originating in the Community or in a beneficiary Republic or Territory within the meaning of this section.

3. The exporter making an invoice declaration must be prepared to submit at any time, at the request of the customs authorities of the Community or of the beneficiary Republics or Territories, as the case may be, all appropriate documents substantiating the originating status of the products concerned as well as fulfilling the administrative cooperation referred to in this section.

4. An invoice declaration shall be made 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 at Annex 22, 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 118 shall not be required to sign such declarations provided that he gives the governmental authorities 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. In the cases referred to in paragraph 1 (b), the use of an invoice declaration shall be subject to the following special conditions:

- (a) one invoice declaration shall be completed for each consignment;
- (b) if the goods contained in the consignment have already been subject to verification in the beneficiary Republic or Territory by reference to the definition of "originating products", the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph do not exempt exporters from complying with any other formalities required under customs or postal regulations.

#### Article 118

1. The customs authorities in the Community may authorize any exporter, hereinafter referred to as "approved exporter", who makes frequent shipments of products within the meaning of Article 98 (2), to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorization must offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products and the fulfilment of the other requirements of this section.

2. The customs authorities may grant the status of approved exporter on any conditions which they consider appropriate.

3. The customs authorities shall assign the approved exporter a customs authorization number which shall appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorization by the approved exporter.

5. The customs authorities may withdraw the authorization at any time. They shall do so when the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2, or makes improper use of the authorization in any manner whatever.

#### Article 119

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 benefiting from the tariff preferences referred to in Article 98 without requiring the submission of a EUR.1 movement certificate or an invoice declaration, provided that such products are of a non-commercial nature and have been declared as meeting the conditions required for the application of this section, where there is no doubt as to the veracity of such declaration.

2. Imports which are occasional and consist exclusively of products for the personal use of the recipients or travellers or their families shall be considered as being of a non-commercial nature if it is evident from the nature and quantity of the products that they are not being imported for commercial reasons.

Furthermore, the total value of the products must not exceed ECU 215 in the case of small packages or ECU 600 in the case of the contents of traveller's personal luggage.

#### Article 120

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 goods, shall not *ipso facto* render the proof of origin null and void, provided that it is duly established that the document corresponds to the goods submitted.

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

#### Subsection 3

#### Methods of administrative cooperation

#### Article 121

1. The beneficiary Republics or Territories shall inform the Commission of the names and addresses of the governmental authorities situated in their

territory which are empowered to issue EUR.1 movement certificates, together with specimens of stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the EUR.1 movement certificates and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission will indicate the date of entry into use of those new stamps according to the instructions given by the competent authorities of the beneficiary Republics or Territories. This information is for official use; however, when goods have to be presented for free circulation, the customs authorities in question may allow the importer or his duly authorized representative to consult the specimen impressions of stamps mentioned in this paragraph.

2. The Commission shall send to the beneficiary Republics or Territories the specimens of stamps utilized by the Member States' customs authorities when issuing the EUR.1 movement certificates.

#### Article 122

1. Subsequent verifications of EUR.1 movement certificates or invoice declarations shall be carried out at random or whenever the customs authorities in the importing Member State or the competent authorities of the beneficiary Republics or Territories, have reasonable doubts as to the authenticity of such documents or the origin status of the products concerned or the fulfilment of the other requirements of these provisions.

2. For the purposes of implementing the provisions of paragraph 1, the competent authorities of the importing Member State or of the beneficiary Republic or Territory shall return the EUR.1 movement certificate, the invoice declaration or a copy of these documents to the competent authorities of the beneficiary Republics or Territories, or to the customs authorities of the exporting Member State, giving, where appropriate, the reasons of substance or form for an inquiry.

They shall attach any relevant commercial documents or a copy thereof to the EUR.1 certificate or the invoice declaration and 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.

If the customs authorities in the importing Member State 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.

3. The customs authorities of the importing Member State, or the competent authorities of the beneficiary Republic or Territories, requesting the verification shall be informed of the results of this verification within six months. These results must indicate clearly whether the EUR.1 movement certificate or the invoice declaration applies to the products actually exported, and whether these products can benefit from the preferences referred to in Article 98.

4. For the purposes of subsequent verification of EUR.1 movement certificates and invoice declarations, as well as any export documents or any copies of certificates referring to them, shall be kept for at least three years by the competent authorities of the beneficiary Republics or Territories, or by the exporting customs authorities of the Member State.

5. If, in cases of reasonable doubt there is no reply within 10 months of the 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 authorities shall, except in exceptional circumstances, refuse entitlement to the preferential treatment.

#### Subsection 4

#### Ceuta and Melilla

#### Article 123

1. The term "Community" used in this section shall not cover Ceuta and Melilla. The term "products originating in the Community" shall not cover products originating in Ceuta and Melilla.

2. This section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary Republics or Territories benefiting from the preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

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

4. The provisions of this section concerning the issue, use and subsequent verification of EUR.1 movement certificates shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

5. The Spanish customs authorities shall be responsible for the application of this section to Ceuta and Melilla.'

3. Article 220 is replaced by the following text:

*'Article 220*

1. Without prejudice to specific provisions, the documents to accompany the declaration of entry for a customs procedure with economic impact, shall be as follows:

(a) for the customs warehousing procedure:

- type D; the documents laid down in Article 218 (1) (a) and (b),
- other than type D; no documents;

(b) for the inward-processing procedure

- drawback system; the documents laid down in Article 218 (1),
- suspension system; the documents laid down in Article 218 (1) (a) and (b),

and, where appropriate, the written authorization for the customs procedure in question or a copy of the application for authorization where the second subparagraph of Article 556 (1) applies;

(c) for processing under customs control the documents laid down in Article 218 (1) (a) and (b), and, where appropriate, the written authorization for the customs procedure in question;

(d) for the temporary importation procedure:

- with partial relief from import duties; the documents laid down in Article 218 (1),
- with total relief from import duties; the documents laid down in Article 218 (1) (a) and (b),

and, where appropriate, the written authorization for the customs procedure in question;

(e) for the outward-processing procedures, the documents laid down in Article 221 (1) and, where appropriate, the written authorization of the procedure or a copy of the application for authorization where the second subparagraph of Article 751 (1) applies.

2. Article 218 (2) shall apply to declarations of entry for any customs procedure with economic impact.

3. The customs authorities may allow the written authorization of the procedure or a copy of the application for authorization to be kept at their disposal instead of accompanying the declaration.'

4. The following paragraphs are added to Article 228:

'The receipt shall include at least the following information:

- (a) a description of the goods which is sufficiently precise to enable them to be identified; this may include the tariff heading;
- (b) the invoice value and/or quantity of the goods, as appropriate;
- (c) a breakdown of the charges collected;
- (d) the date on which it was made out;
- (e) the name of the authority which issued it.

The Member States shall inform the Commission of any standard receipts introduced pursuant to this Article. The Commission shall forward any such information to the other Member States.'

5. In Article 455, paragraph 3 is replaced by the following:

'3. The proof referred to in paragraph 2 shall be furnished to the satisfaction of the customs authorities:

- (a) by production of a customs or commercial document certified by the customs authorities establishing that the goods in question have been presented at the office of destination. This document must include information enabling the goods to be identified; or
- (b) by the production of a customs document showing entry for a customs procedure in a third country, or a copy or photocopy thereof; such

copy or photocopy must be certified as a true copy either by the body which endorsed the original document, or by the authorities of the third country concerned, or by the authorities of one of the Member States. This document must include information enabling the goods in question to be identified; or

- (c) for the purposes of the ATA Convention, by the evidence referred to in Article 8 of that Convention.'

6. The following Article 457b is added to Section 2:

*'Article 457b*

1. Where a TIR operation concerns the same goods as those covered by Article 362 or where the customs authorities consider it necessary, the office of departure/office of entry may prescribe an itinerary for the consignment. The itinerary shall be changed, on application by the holder of the TIR carnet, only by the customs authorities of the Member State in which the consignment is located in the course of its prescribed movement. The customs authorities shall record the relevant details on the TIR carnet and inform the customs authorities of the office of departure/office of entry without delay.

Member States shall take the necessary measures to deal with any offence or irregularity and to impose effective penalties.

2. In the case of *force majeure* the carrier may diverge from the prescribed itinerary. The consignment and the TIR carnet shall be presented without delay to the nearest customs authorities of the Member State in which the consignment is located. The customs authorities shall inform the office of departure/office of entry without delay and record the relevant details on the TIR carnet.'

7. Article 629 is replaced by the following:

*'Article 629*

The declaration or application to assign compensating products or, if need be, goods in the unaltered state to one of the customs-approved treatments or uses referred to in Article 128 of the Code shall contain all the particulars necessary to support a repayment claim.'

8. Article 630 is replaced by the following:

*'Article 630*

Without prejudice to the use of the simplified procedures, any compensating products and, if need

be, goods in the unaltered state which are to be assigned to one of the customs-approved treatments or uses referred to in Article 128 of the Code shall be presented to the office of discharge and undergo the customs formalities specified for the treatment or use in question in accordance with the general provisions applicable.'

9. Article 631 (1) is replaced by the following:

'1. Except where Article 568 applies, the declaration assigning the compensating products and, if need be, goods in the unaltered state to one of the customs-approved treatments or uses referred to in Article 128 of the Code shall be lodged at one of the offices of discharge specified in the authorization.'

10. Article 640 (1) (j) is replaced by the following:

'(j) reference to the declarations under which the compensating products or, if need be, goods in the unaltered state were entered for one of the customs-approved treatments or uses referred to in Article 128 of the Code;'

11. Part IV of Title III is hereby amended as follows:

(a) The Title is replaced by the following:

**'RECOVERY OF THE AMOUNT OF THE CUSTOMS DEBT'**

(b) The following sentence is added to the first paragraph of Article 871:

'It must also contain a signed statement from the person concerned with the case to be brought before the Commission certifying that he has read the case and stating, either that he has nothing to add, or listing all the additional information which he considers should be included.'

(c) The following Article 876a is added:

*'Article 876a*

1. The customs authorities shall suspend the debtor's obligation to pay the duties until such time as they have taken a decision on the request, provided that, where the goods are no longer under customs supervision, security is lodged for the amount of those duties, and that:

(a) in cases where a request for invalidation of a declaration has been presented, this request is likely to be met;

(b) in cases where a request has been presented for remission pursuant to Article 236 in conjunction with Article 220 (2) (b) of the Code or pursuant to Article 238 or Article 239, the customs authorities consider that the conditions laid down in the relevant provision may be regarded as having been fulfilled;

(c) in cases other than those referred to under (b), a request has been presented for remission pursuant to Article 236 of the Code and the conditions referred to in the second paragraph of Article 244 of the Code have been fulfilled.

It shall not be necessary to require a security where such requirement would be likely, owing to the debtor's circumstances, to cause serious economic or social difficulties.

2. In cases where goods in one of the circumstances referred to in the second indent of Article 233 (c) or in Article 233 (d) of the Code are seized, the customs authorities shall suspend the debtor's obligation to pay the duties if they consider that the conditions for confiscation may be regarded as having been fulfilled.'

12. The following sentence is added to the first subparagraph of Article 905 (2):

'It shall also include a statement, signed by the applicant for repayment or remission, certifying that he has read the case and stating either that he has

nothing to add or listing all the additional information that he considers should be included.'

13. Annex I to this Regulation is inserted as Annex 1A.

14. Annex 11 is amended in accordance with Annex I hereto.

15. Annex 14 is amended in accordance with Annex II hereto.

16. Annex 15 is replaced by the text shown at Annex IV hereto.

17. Annex 17 is replaced by the text shown at Annex V hereto.

18. Annex 18 is replaced by the text shown at Annex V hereto.

19. Annex 19 is replaced by the text shown at Annex VI hereto.

20. Annex 20 is replaced by the text shown at Annex VIII hereto.

21. Annex 22 is replaced by the text shown at Annex IX hereto.

22. Annex 38 is amended in accordance with Annex X hereto.

23. Annex 87 is amended in accordance with Annex X hereto.

#### Article 2

This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 December 1996.

*For the Commission*

Mario MONTI

*Member of the Commission*

## **ANNEX III**

Regulation (EC) No 46/1999 of 8 January 1999, amending Regulation (EEC) No 2454/93  
laying down provisions for the implementation of Council Regulation (EEC) No 2913/92  
establishing the Community Customs Code (OJ L 10, 15.1.1999, p.1)

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*(Acts whose publication is obligatory)*

COMMISSION REGULATION (EC) No 46/1999

of 8 January 1999

amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of  
Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>(1)</sup>, as last amended by Regulation (EC) No 82/97 of the European Parliament and of the Council<sup>(2)</sup>, and in particular Article 249 thereof,

Whereas, in accordance with the conclusions of the European Council in Essen on 9 and 10 December 1994, the Community has taken measures to unify the preferential rules of origin in order to facilitate trade; whereas, under those measures, a single list of working or processing, accompanied by introductory notes, should be gradually substituted for the lists of working or processing and their corresponding introductory notes which are currently annexed to the Protocols on rules of origin provided for each of the preferential agreements signed by the Community; whereas, accordingly, it is essential that that single list, accompanied by its introductory notes, should be used also for the generalised system of preferences as established in Commission Regulation (EEC) No 2454/93<sup>(3)</sup>, as last amended by Regulation (EC) No 1677/98<sup>(4)</sup>;

Whereas it is necessary to ensure that the definition of related persons in Article 143 of Regulation (EC) No 2454/93 embraces all the provisions of Regulation (EEC) No 2913/92 which refer to that term;

Whereas it is for the decision-making customs authority within the meaning of Article 877(1)(b) of Regulation

(EC) No 2454/93 to decide on an application for repayment or remission; whereas Article 890 of that Regulation should be reworded to make this clear;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2454/93 is hereby amended as follows:

1. The following subparagraph is inserted after the second subparagraph of Article 67(4):

'The provisions of the first subparagraph shall not apply to products falling within Chapters 1 to 24 of the Harmonised System.'

2. Article 69 is replaced by the following:

'Article 69

For the purposes of Article 67, products which are not wholly obtained in a beneficiary country or in the Community are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 15 are fulfilled.

Those conditions indicate, for all products covered by this Section, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials.

<sup>(1)</sup> OJ L 302, 19.10.1992, p. 1.

<sup>(2)</sup> OJ L 17, 21.1.1997, p. 1.

<sup>(3)</sup> OJ L 253, 11.10.1993, p. 1.

<sup>(4)</sup> OJ L 212, 30.7.1998, p. 18.

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.';

3. in the introductory part of Article 70, 'Article 69(1)' is replaced by 'Article 69';

4. the following Article 70a is inserted:

*'Article 70a*

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

When a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification.

When a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Section.

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

5. Article 71(1) is replaced by the following:

'1. By way of derogation from the provisions of Article 69, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 5% of the ex-works price of the product.

Where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.';

6. Article 72(3)(a) is replaced by the following:

'(a) the Association of South-East Asian Nations (ASEAN) (Brunei Darussalam, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam);'

7. in Article 102(1), 'to Annex 14' is replaced by 'of Part B of Annex 14';

8. the introductory clause of Article 143(1) is replaced by the following:

'For the purposes of Title II, Chapter 3 of the Code and of this Title, persons shall be deemed to be related only if:';

9. the second paragraph of Article 890 is replaced by the following:

'Repayment or remission shall take place upon presentation of the goods. Where the goods cannot be presented to the implementing customs office, the decision-making customs authority shall grant repayment or remission only where it has information showing unequivocally that the certificate or document produced post-clearance applies to the said goods.';

10. Annex 14 is amended in accordance with Annex I to this Regulation;

11. Annex 15 is replaced by the text in Annex II to this Regulation.

*Article 2*

This Regulation shall enter into force on the seventh day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 8 January 1999.

*For the Commission*

Mario MONTI

*Member of the Commission*

ANNEX I

Annex 14 to Regulation (EEC) No 2454/93 is hereby amended as follows:

- (a) the following text is inserted at the beginning of the Annex:

PART A

INTRODUCTORY NOTES TO THE LIST IN ANNEX 15

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 69.

Note 2:

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

Note 3:

- 3.1. The provisions of Article 69, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or in the Community.

*Example:*

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

If this forging has been forged in the beneficiary country from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No 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 beneficiary country. 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 states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product and of a different description than that of the product as given in column 2 of the list may be used.
- 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 of these materials may be used. It does not require that all be used.

*Example:*

The rule for fabrics of heading Nos 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 No 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 No 0503, silk of heading Nos 5002 and 5003, as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, cotton fibres of heading Nos 5201 to 5203, and other vegetable fibres of heading Nos 5301 to 5305.

- 4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 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, which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)
- 5.2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- 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 polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl 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 No 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 No 5605.

*Example:*

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

*Example:*

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

*Example:*

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric 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 No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

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

**Note 6:**

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

*Example:*

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

- 6.3. Where a percentage rules 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 heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process<sup>(1)</sup>;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

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

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process<sup>(1)</sup>;
- (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 falling within heading No ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush discharge.

7.3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, 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.

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

PART B

INTRODUCTORY NOTES TO THE LISTS IN ANNEXES 19 AND 20

(b) in the foreword, the following sentence shall be deleted:

'Except where otherwise specified, these Notes apply to the three preferential regimes';

(c) in the foreword and in Note 1.1, 'Annexes 15, 19 and 20' is replaced by 'Annexes 19 and 20';

(d) in the foreword and in Note 2.1, 'in Article 69(1) and 100(1)' is replaced by 'in Article 100(1)';

(e) in Note 2.5, 'within the meaning of Articles 70 and 101' is replaced by 'within the meaning of Article 101';

(f) in Note 5, the following reference is deleted:

'(Territories of the West Bank and the Gaza Strip and beneficiary Republics)';

(g) in Note 6, the following references is deleted:

'Territories of the West Bank and the Gaza Strip and beneficiary Republics'

and

'GSP, Territories of the West Bank and the Gaza Strip and beneficiary Republics'.

## ANNEX II

## ANNEX 15

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

| HS heading<br>No | Description of product                                                                                                                                                                                                                    | Working or processing carried out on non-originating<br>materials that confers originating status                                                                                                                                                                                                                                                                                        |           |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| (1)              | (2)                                                                                                                                                                                                                                       | (3)                                                                                                                                                                                                                                                                                                                                                                                      | or<br>(4) |
| Chapter 1        | Live animals                                                                                                                                                                                                                              | All the animals of Chapter 1 used must be wholly obtained                                                                                                                                                                                                                                                                                                                                |           |
| Chapter 2        | Meat and edible meat offal                                                                                                                                                                                                                | Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained                                                                                                                                                                                                                                                                                                  |           |
| Chapter 3        | Fish and crustaceans, molluscs and other aquatic invertebrates                                                                                                                                                                            | Manufacture in which all the materials of Chapter 3 used must be wholly obtained                                                                                                                                                                                                                                                                                                         |           |
| ex Chapter 4     | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:                                                                                                             | Manufacture in which all the materials of Chapter 4 used must be wholly obtained                                                                                                                                                                                                                                                                                                         |           |
| 0403             | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavour or containing added fruit, nuts or cocoa | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 4 used must be wholly obtained,</li> <li>— any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul> |           |
| ex Chapter 5     | Products of animal origin, not elsewhere specified or included; except for:                                                                                                                                                               | Manufacture in which all the materials of Chapter 5 used must be wholly obtained                                                                                                                                                                                                                                                                                                         |           |
| ex 0502          | Prepared pigs', hogs' or boars' bristles and hair                                                                                                                                                                                         | Cleaning, disinfecting, sorting and straightening of bristles and hair                                                                                                                                                                                                                                                                                                                   |           |

| (1)           | (2)                                                                                                                             | (3) or (4)                                                                                                                                                                                                                                                            |
|---------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chapter 6     | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage                                      | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials of Chapter 6 used must be wholly obtained,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>                |
| Chapter 7     | Edible vegetables and certain roots and tubers                                                                                  | Manufacture in which all the materials of Chapter 7 used must be wholly obtained                                                                                                                                                                                      |
| Chapter 8     | Edible fruit and nuts; peel of citrus fruits or melons                                                                          | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the fruit and nuts used must be wholly obtained,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product</li> </ul> |
| ex Chapter 9  | Coffee, tea, maté and spices; except for:                                                                                       | Manufacture in which all the materials of Chapter 9 used must be 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 must be 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 No 0714 or fruit used must be wholly obtained                                                                                                                                    |
| ex 1106       | Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713                                           | Drying and milling of leguminous vegetables of heading No 0708                                                                                                                                                                                                        |

| (1)           | (2)                                                                                                                                                                                                                                                                          | (3) or (4)                                                                                                                                                                                                                                                     |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 must be wholly obtained                                                                                                                                                                              |
| 1301          | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)                                                                                                                                                                                                  | Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product                                                                                                                               |
| 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:<br><br>— Mucilages and thickeners, modified, derived from vegetable products<br><br>— Other | Manufacture from non-modified mucilages and thickeners<br><br>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 must be wholly obtained                                                                                                                                                                              |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:                                                                                                                                                 | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                     |
| 1501          | Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:<br><br>— Fats from bones or waste<br><br>— Other                                                                                                                                       | Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506<br><br>Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207 |
| 1502          | Fats of bovine animals, sheep or goats, other than those of heading No 1503<br><br>— Fats from bones or waste                                                                                                                                                                | Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506                                                                                                                                      |

| (1)                | (2)                                                                                                                                                                                                                                      | (3)                                                                                                                                                                                                                            | or | (4) |
|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 1502<br>(cont'd)   | — Other                                                                                                                                                                                                                                  | Manufacture in which all the materials of Chapter 2 used must be wholly obtained                                                                                                                                               |    |     |
| 1504               | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:                                                                                                                       |                                                                                                                                                                                                                                |    |     |
|                    | — Solid fractions                                                                                                                                                                                                                        | Manufacture from materials of any heading including other materials of heading No 1504                                                                                                                                         |    |     |
|                    | — Other                                                                                                                                                                                                                                  | Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained                                                                                                                                        |    |     |
| ex 1505            | Refined lanolin                                                                                                                                                                                                                          | Manufacture from crude wool grease of heading No 1505                                                                                                                                                                          |    |     |
| 1506               | Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:                                                                                                                                    |                                                                                                                                                                                                                                |    |     |
|                    | — Solid fractions                                                                                                                                                                                                                        | Manufacture from materials of any heading including other materials of heading No 1506                                                                                                                                         |    |     |
|                    | — Other                                                                                                                                                                                                                                  | Manufacture in which all the materials of Chapter 2 used must be wholly obtained                                                                                                                                               |    |     |
| 1507<br>to<br>1515 | Vegetable oils and their fractions:                                                                                                                                                                                                      |                                                                                                                                                                                                                                |    |     |
|                    | — Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                     |    |     |
|                    | — Solid fractions, except for that of jojoba oil                                                                                                                                                                                         | Manufacture from other materials of heading Nos 1507 to 1515                                                                                                                                                                   |    |     |
|                    | — Other                                                                                                                                                                                                                                  | Manufacture in which all the vegetable materials used must be wholly obtained                                                                                                                                                  |    |     |
| 1516               | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared                                                   | Manufacture in which:<br>— all the materials of Chapter 2 used must be wholly obtained,<br>— all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used |    |     |

| (1)           | (2)                                                                                                                                                                                                                                  | (3)                                                                                                                             | or | (4) |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 1517          | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516                       | Manufacture in which:                                                                                                           |    |     |
|               |                                                                                                                                                                                                                                      | — all the materials of Chapters 2 and 4 used must be wholly obtained,                                                           |    |     |
|               |                                                                                                                                                                                                                                      | — all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 be used |    |     |
| Chapter 16    | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates                                                                                                                                             | Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained                              |    |     |
| ex Chapter 17 | Sugars and sugar confectionery; except for:                                                                                                                                                                                          | Manufacture in which all the materials used are classified within a heading other than that of the product                      |    |     |
| ex 1701       | Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured                                                                                                                                                 | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product     |    |     |
| 1702          | 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                                                                                                                                                                                               | Manufacture from materials of any heading including other materials of heading No 1702                                          |    |     |
|               | — Other sugars in solid form, flavoured or coloured                                                                                                                                                                                  | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product     |    |     |
|               | — Other                                                                                                                                                                                                                              | Manufacture in which all the materials used must already be originating                                                         |    |     |
| ex 1703       | Molasses resulting from the extraction or refining of sugar, flavoured or coloured                                                                                                                                                   | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product     |    |     |

| (1)        | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | (3) or                                                                                                                                                                                                                                                                                                                                       | (4) |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 1704       | Sugar confectionery (including white chocolate), not containing cocoa                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>                                                    |     |
| Chapter 18 | Cocoa and cocoa preparations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>                                                    |     |
| 1901       | <p>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:</p> <ul style="list-style-type: none"> <li>— Malt extract</li> <li>— Other</li> </ul> | <p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of any materials of Chapter 4 or 17 used does not exceed 30% of the ex-works price of the product</li> </ul> |     |
| 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"> <li>— Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>                                                                                                                                                             | <p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p>                                                                                                                                                                                                            |     |

| (1)                       | (2)                                                                                                                                                                                                                                                                                                           | (3) or                                                                                                                                                                                                                                                                                                                                                                         | (4) |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 1902<br>(cont'd)          | — Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs                                                                                                                                                                                                                      | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained,</li> <li>— all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>                                                                                                              |     |
| 1903                      | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms                                                                                                                                                                                    | Manufacture from materials of any heading except potato starch of heading No 1108                                                                                                                                                                                                                                                                                              |     |
| 1904                      | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials not classified within heading No 1806,</li> <li>— in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained,</li> <li>— in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |     |
| 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 must be 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 in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                                                     |     |
| ex 2004<br>and<br>ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid                                                                                                                                                                                                 | Manufacture in which all the materials used are classified within a heading other than 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 any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product                                                                                                                                                                                                                                                   |     |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                | (3) or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (4) |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 2007          | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter                                                                                                                                           | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>                                                                                                                                                                                                                                                                                                |     |
| ex 2008       | <ul style="list-style-type: none"> <li>— Nuts, not containing added sugar or spirit</li> <li>— Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li> <li>— Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul> | <p>Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul> |     |
| 2009          | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter                                                                                                                                            | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>                                                                                                                                                                                                                                                                                                |     |
| ex Chapter 21 | Miscellaneous edible preparations; except for:                                                                                                                                                                                                                                                                     | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| 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 in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— all the chicory used must be wholly obtained</li> </ul>                                                                                                                                                                                                                                                                                                                                                          |     |

| (1)           | (2)                                                                                                                                                                                                                                                                                                             | (3) or                                                                                                                                                                                                                                                                                                                                                                                                     | (4) |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 2103          | <p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <ul style="list-style-type: none"> <li>— Sauces and preparations therefor; mixed condiments and mixed seasonings</li> <li>— Mustard flour and meal and prepared mustard</li> </ul> | <p>Manufacture in which all the materials used are classified within a heading other than 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 heading Nos 2002 to 2005                                                                                                                                                                                                                                                                                              |     |
| 2106          | Food preparations not elsewhere specified or included                                                                                                                                                                                                                                                           | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 4 or 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>                                                                                                            |     |
| ex Chapter 22 | Beverages, spirits and vinegar; except for:                                                                                                                                                                                                                                                                     | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— all the grapes or any material derived from grapes used must be wholly obtained</li> </ul>                                                                                                                                         |     |
| 2202          | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009                                                                                              | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product,</li> <li>— any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</li> </ul> |     |

| (1)           | (2)                                                                                                                                                                         | (3) or                                                                                                                                                                                                                                                                                                                                                  | (4) |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 2207          | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength                             | Manufacture from materials not classified within heading No 2207 or 2208                                                                                                                                                                                                                                                                                |     |
| 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"> <li>— from materials not classified within heading No 2207 or 2208,</li> <li>— in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul> |     |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for:                                                                                            | Manufacture in which all the materials used are classified within a heading other than 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 must be 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 must be wholly obtained                                                                                                                                                                                                                                                                                         |     |
| ex 2306       | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil                                                         | Manufacture in which all the olives used must be wholly obtained                                                                                                                                                                                                                                                                                        |     |
| 2309          | Preparations of a kind used in animal feeding                                                                                                                               | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the cereals, sugar or molasses, meat or milk used must already be originating,</li> <li>— all the materials of Chapter 3 used must be wholly obtained</li> </ul>                                                                                                              |     |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for:                                                                                                                   | Manufacture in which all the materials of Chapter 24 used must be wholly obtained                                                                                                                                                                                                                                                                       |     |
| 2402          | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes                                                                                           | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating                                                                                                                                                                                                        |     |

| (1)           | (2)                                                                                                                                                                                                                  | (3)                                                                                                                                                                      | or | (4) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| ex 2403       | Smoking tobacco                                                                                                                                                                                                      | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating                         |    |     |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:                                                                                                                                  | Manufacture in which all the materials used are classified within a heading other than that of the product                                                               |    |     |
| ex 2504       | Natural crystalline graphite, with enriched carbon content, purified and ground                                                                                                                                      | Enriching of the carbon content, purifying and grinding of crude crystalline graphite                                                                                    |    |     |
| ex 2515       | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm                                                                       | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm                                                                         |    |     |
| ex 2516       | Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm                                                                          |    |     |
| ex 2518       | Calcined dolomite                                                                                                                                                                                                    | Calcination of dolomite not calcined                                                                                                                                     |    |     |
| ex 2519       | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia                           | Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used |    |     |
| ex 2520       | Plasters specially prepared for dentistry                                                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                       |    |     |
| ex 2524       | Natural asbestos fibres                                                                                                                                                                                              | Manufacture from asbestos concentrate                                                                                                                                    |    |     |
| ex 2525       | Mica powder                                                                                                                                                                                                          | Grinding of mica or mica waste                                                                                                                                           |    |     |
| ex 2530       | Earth colours, calcined or powdered                                                                                                                                                                                  | Calcination or grinding of earth colours                                                                                                                                 |    |     |
| Chapter 26    | Ores, slag and ash                                                                                                                                                                                                   | Manufacture in which all the materials used are classified within a heading other than that of the product                                                               |    |     |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:                                                                                                    | Manufacture in which all the materials used are classified within a heading other than that of the product                                                               |    |     |

| (1)     | (2)                                                                                                                                                                                                                                                                                                                                                               | (3)                                                                                                                                                                                                                                                               | or | (4) |
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| 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) <sup>(1)</sup>                                                                                                                                                                                     |    |     |
|         |                                                                                                                                                                                                                                                                                                                                                                   | or                                                                                                                                                                                                                                                                |    |     |
|         |                                                                                                                                                                                                                                                                                                                                                                   | Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |    |     |
| ex 2709 | Crude oils obtained from bituminous minerals                                                                                                                                                                                                                                                                                                                      | Destructive distillation of bituminous materials                                                                                                                                                                                                                  |    |     |
| 2710    | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations                                                                    | Operations of refining and/or one or more specific process(es) <sup>(2)</sup>                                                                                                                                                                                     |    |     |
|         |                                                                                                                                                                                                                                                                                                                                                                   | or                                                                                                                                                                                                                                                                |    |     |
|         |                                                                                                                                                                                                                                                                                                                                                                   | Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |    |     |
| 2711    | Petroleum gases and other gaseous hydrocarbons                                                                                                                                                                                                                                                                                                                    | Operations of refining and/or one or more specific process(es) <sup>(2)</sup>                                                                                                                                                                                     |    |     |
|         |                                                                                                                                                                                                                                                                                                                                                                   | or                                                                                                                                                                                                                                                                |    |     |
|         |                                                                                                                                                                                                                                                                                                                                                                   | Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |    |     |
| 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) <sup>(2)</sup>                                                                                                                                                                                     |    |     |
|         |                                                                                                                                                                                                                                                                                                                                                                   | or                                                                                                                                                                                                                                                                |    |     |
|         |                                                                                                                                                                                                                                                                                                                                                                   | Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |    |     |

<sup>(1)</sup> For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

<sup>(2)</sup> For the special conditions relating to "specific processes" see Introductory Note 7.2.

| (1)           | (2)                                                                                                                                                                         | (3) or (4)                                                                                                                                                                                                                                                                                                                                               |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2713          | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials                                                        | Operations of refining and/or one or more specific process(es) <sup>(1)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 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) <sup>(1)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 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) <sup>(1)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:                           | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product                                                                                             |
| ex 2805       | "Mischmetall"                                                                                                                                                               | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                  |

<sup>(1)</sup> For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

| (1)           | (2)                                                                                                       | (3)                                                                                                                                                                                                                                                                                                                                                      | or (4)                                                                                                            |
|---------------|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| ex 2811       | Sulphur trioxide                                                                                          | Manufacture from sulphur dioxide                                                                                                                                                                                                                                                                                                                         | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex 2833       | Aluminium sulphate                                                                                        | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product                                                                                                                                                                                                                                        |                                                                                                                   |
| ex 2840       | Sodium perborate                                                                                          | Manufacture from disodium tetraborate pentahydrate                                                                                                                                                                                                                                                                                                       | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for:                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product                                                                                              | 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) <sup>(1)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product  |                                                                                                                   |
| ex 2902       | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | Operations of refining and/or one or more specific process(es) <sup>(1)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product |                                                                                                                   |

<sup>(1)</sup> For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

| (1)           | (2)                                                                                                                                                                                                                                                                                                                 | (3)                                                                                                                                                                                                                                                          | or | (4)                                                                                                                                                                                                                                                 |
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| ex 2905       | Metal alcoholates of alcohols of this heading and of ethanol                                                                                                                                                                                                                                                        | Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product                              |    | 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 heading Nos 2915 and 2916 used may 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       | <p>— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p>                                                                                             | <p>Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p>                                  |    | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| 2933          | Heterocyclic compounds with nitrogen hetero-atom(s) only                                                                                                                                                                                                                                                            | Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may 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; other heterocyclic compounds                                                                                                                                                                                                                                                         | Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product                                                                          |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                  |
| ex Chapter 30 | Pharmaceutical products; except for:                                                                                                                                                                                                                                                                                | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product |    |                                                                                                                                                                                                                                                     |
| 3002          | 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: |                                                                                                                                                                                                                                                              |    |                                                                                                                                                                                                                                                     |

| (1)                          | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (3) or (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>3002<br/>(cont'd)</p>     | <ul style="list-style-type: none"> <li>— 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</li> <li>— Other:</li> <li>— — Human blood</li> <li>— — Animal blood prepared for therapeutic or prophylactic uses</li> <li>— — Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</li> <li>— — Haemoglobin, blood globulins and serum globulins</li> <li>— — Other</li> </ul> | <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p> |
| <p>3003<br/>and<br/>3004</p> | <p>Medicaments (excluding goods of heading No 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> <li>— Obtained from amikacin of heading No 2941</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| (1)                             | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                         | or (4)                                                                                                             |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 3003<br>and<br>3004<br>(cont'd) | — Other                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |                                                                                                                    |
| ex Chapter 31                   | Fertilisers; except for:                                                                                                                                                                                                                                                                                                                                                                                                                      | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product                                                                                                                                                                                | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3105                         | <p>Mineral or chemical fertilisers containing two or three of the fertilising 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:</p> <ul style="list-style-type: none"> <li>— sodium nitrate</li> <li>— calcium cyanamide</li> <li>— potassium sulphate</li> <li>— magnesium potassium sulphate</li> </ul> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>          | 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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product                                                                                                                                                                                | 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 |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                  | (3) or                                                                                                                                                                                                                                                                                                                                                   | (4)                                                                                                                |
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| 3205          | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>(1)</sup>                                                                                                                                                                                                                                               | Manufacture from materials of any heading, except heading Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product                                                                                                                                    | 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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product                                                                                             | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 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" <sup>(2)</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product                                                                                                   | 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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product                                                                                             | 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 petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight                                                                                                                                                                                                       | Operations of refining and/or one or more specific process(es) <sup>(3)</sup><br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |                                                                                                                    |

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

<sup>(2)</sup> A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

<sup>(3)</sup> For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                       | (3) or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (4)                                                                                                                                                                                                                                                                                                                                                                        |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3404          | <p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> <li>— With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax</li> <li>— Other</li> </ul>                                                                                                                                                                                                               | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product.</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>— hydrogenated oils having the character of waxes of heading No 1516,</li> <li>— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823,</li> <li>— materials of heading No 3404</li> </ul> <p>However, these materials may be used provided their 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>                                                                                                                                                                                                                                                   |
| ex Chapter 35 | <p>Albuminoidal substances; modified starches; glues; enzymes; except for:</p> <p>3505</p> <p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> <li>— Starch ethers and esters</li> <li>— Other</li> </ul> <p>ex 3507</p> <p>Prepared enzymes not elsewhere specified or included</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3505</p> <p>Manufacture from materials of any heading, except those of heading No 1108</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>                                                                                                                                                                         | <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (3) or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chapter 36    | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| ex Chapter 37 | <p>Photographic or cinematographic goods; except for:</p> <p>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:</p> <ul style="list-style-type: none"> <li>— Instant print film for colour photography, in packs</li> <li>— Other</li> </ul> <p>3702 Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed</p> <p>3704 Photographic plates, film paper, paperboard and textiles, exposed but not developed</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702</p> <p>Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |

| (1)           | (2)                                                                                                                                                                                                                                                                                             | (3)                                                                                                                                                                                                                                                                    | or | (4)                                                                                                                                                                                                                                                 |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex Chapter 38 | Miscellaneous chemical products; except for:                                                                                                                                                                                                                                                    | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product           |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                  |
| ex 3801       | <ul style="list-style-type: none"> <li>Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes</li> <li>Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils</li> </ul>                            | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product</p> |    | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| ex 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                                                                                                                                  |
| 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                                                                                                                                                    |    |                                                                                                                                                                                                                                                     |

| (1)  | (2)                                                                                                                                                                                                                                                                                            | (3)                                                                                                                                   | or | (4) |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 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 No 3811 used does not exceed 50 % of the ex-works price of the product |    |     |
|      | — Other                                                                                                                                                                                                                                                                                        | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |    |     |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics                                                                                             | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |    |     |
| 3813 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades                                                                                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |    |     |
| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers                                                                                                                                                                               | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |    |     |
| 3818 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics                                                                                                                                                 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |    |     |
| 3819 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals                                                                                                | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |    |     |
| 3820 | Anti-freezing preparations and prepared de-icing fluids                                                                                                                                                                                                                                        | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |    |     |

| (1)  | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (3) or                                                                                                                                                                                                                                                              | (4)                                                                                                                       |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| 3822 | Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                  |                                                                                                                           |
| 3823 | <p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols</p> <ul style="list-style-type: none"> <li>— Industrial monocarboxylic fatty acids, acid oils from refining</li> <li>— Industrial fatty alcohols</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of any heading including other materials of heading No 3823</p>                                                     |                                                                                                                           |
| 3824 | <p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>— The following of this heading: <ul style="list-style-type: none"> <li>— Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>— Naphthenic acids, their water insoluble salts and their esters</li> <li>— Sorbitol other than that of heading No 2905</li> <li>— 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</li> <li>— Ion exchangers</li> <li>— Getters for vacuum tubes</li> <li>— Alkaline iron oxide for the purification of gas</li> <li>— Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>— Sulphonaphthenic acids, their water insoluble salts and their esters</li> <li>— Fusel oil and Dippel's oil</li> <li>— Mixtures of salts having different anions</li> <li>— Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> </ul> </li> </ul> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |

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

| (1)                            | (2)                                                                                                                                                                                                                  | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                         | or (4)                                                                                                                                                                                                                                            |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3916<br>to<br>3921<br>(cont'd) | <ul style="list-style-type: none"> <li>Other:</li> <li>— Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content</li> <li>— Other</li> </ul> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>the value of all the materials used does not exceed 50% of the ex-works price of the product,</li> <li>the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product<sup>(1)</sup></li> </ul> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product<sup>(1)</sup></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> |
| ex 3916 and<br>ex 3917         | Profile shapes and tubes                                                                                                                                                                                             | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>the value of all the materials used does not exceed 50% of the ex-works price of the product,</li> <li>the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product</li> </ul>                                                                                                                                 | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product                                                                                                                                 |
| ex 3920                        | <ul style="list-style-type: none"> <li>Ionomer sheet or film</li> <li>Sheets of regenerated cellulose, polyamides or polyethylene</li> </ul>                                                                         | <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% 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                                                                                                                                 |
| ex 3921                        | Foil of plastic, metallised                                                                                                                                                                                          | Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>(2)</sup>                                                                                                                                                                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product                                                                                                                                 |
| 3922<br>to<br>3926             | Articles of plastic                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                   |

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

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

| (1)           | (2)                                                                                                                                                                                                        | (3) or                                                                                                                                                      | (4) |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| ex Chapter 40 | Rubber and articles thereof; except for:                                                                                                                                                                   | Manufacture in which all the materials used are classified within a heading other than 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, interchangeable tyre treads and tyre flaps, of rubber:<br><br>— Retreaded pneumatic, solid or cushion tyres, of rubber<br><br>— Other | Retreading of used tyres<br><br>Manufacture from materials of any heading, except those of heading No 4011 or 4012                                          |     |
| ex 4017       | Articles of hard rubber                                                                                                                                                                                    | Manufacture from hard rubber                                                                                                                                |     |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for:                                                                                                                                         | Manufacture in which all the materials used are classified within a heading other than that of the product                                                  |     |
| ex 4102       | Raw skins of sheep or lambs, without wool on                                                                                                                                                               | Removal of wool from sheep or lamb skins, with wool on                                                                                                      |     |
| 4104 to 4107  | Leather, without hair or wool, other than leather of heading No 4108 or 4109                                                                                                                               | Retanning of pre-tanned leather<br><br>or<br><br>Manufacture in which all the materials used are classified within a heading other than that of the product |     |
| 4109          | Patent leather and patent laminated leather; metallised leather                                                                                                                                            | Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product                           |     |
| Chapter 42    | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)                                                                | Manufacture in which all the materials used are classified within a heading other than that of the product                                                  |     |

| (1)                      | (2)                                                                                                                                                                                                    | (3) or                                                                                                                                                                 | (4) |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| ex Chapter 43            | Furskins and artificial fur; manufactures thereof; except for:                                                                                                                                         | Manufacture in which all the materials used are classified within a heading other than that of the product                                                             |     |
| ex 4302                  | Tanned or dressed furskins, assembled:<br>— Plates, crosses and similar forms<br><br>— Other                                                                                                           | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins<br><br>Manufacture from non-assembled, tanned or dressed furskins |     |
| 4303                     | Articles of apparel, clothing accessories and other articles of fur skin                                                                                                                               | Manufacture from non-assembled tanned or dressed furskins of heading No 4302                                                                                           |     |
| ex Chapter 44            | Wood and articles of wood; wood charcoal; except for:                                                                                                                                                  | Manufacture in which all the materials used are classified within a heading other than that of the product                                                             |     |
| ex 4403                  | Wood roughly squared                                                                                                                                                                                   | Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down                                                                         |     |
| ex 4407                  | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed                                                                                     | Planing, sanding or finger-jointing                                                                                                                                    |     |
| ex 4408                  | Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed | Splicing, planing, sanding or finger-jointing                                                                                                                          |     |
| ex 4409                  | Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:<br><br>— Sanding or finger-jointing<br><br>— Beadings and mouldings                         | Sanding or finger-jointing<br><br>Beading or moulding                                                                                                                  |     |
| ex 4410<br>to<br>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                                                                              |     |

| (1)           | (2)                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                    | or | (4) |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| ex 4418       | — Builders' joinery and carpentry of wood                                                                                                                                                                        | Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used                                             |    |     |
|               | — Beadings and mouldings                                                                                                                                                                                         | Beading or moulding                                                                                                                                                                                                    |    |     |
| ex 4421       | Match splints; wooden pegs or pins for footwear                                                                                                                                                                  | Manufacture from wood of any heading except drawn wood of heading No 4409                                                                                                                                              |    |     |
| ex Chapter 45 | Cork and articles of cork; except for:                                                                                                                                                                           | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                             |    |     |
| 4503          | Articles of natural cork                                                                                                                                                                                         | Manufacture from cork of heading No 4501                                                                                                                                                                               |    |     |
| Chapter 46    | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork                                                                                                                      | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                             |    |     |
| Chapter 47    | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard                                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                             |    |     |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:                                                                                                                             | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                             |    |     |
| ex 4811       | Paper and paperboard, ruled, lined or squared only                                                                                                                                                               | Manufacture from paper-making materials of Chapter 47                                                                                                                                                                  |    |     |
| 4816          | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes                        | Manufacture from paper-making materials of Chapter 47                                                                                                                                                                  |    |     |
| 4817          | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacturing in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product |    |     |

| (1)           | (2)                                                                                                                                                                                             | (3)                                                                                                                                                                                                                                                                                              | or | (4) |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 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 in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— 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 in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                       |    |     |
| 4909          | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings                       | Manufacture from materials not classified within heading No 4909 or 4911                                                                                                                                                                                                                         |    |     |
| 4910          | Calendars of any kind, printed, including calendar blocks:<br><br>— Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard<br><br>— Other | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product<br><br>Manufacture from materials not classified in heading No 4909 or 4911 |    |     |
| ex Chapter 50 | Silk; except for:                                                                                                                                                                               | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                       |    |     |

| (1)                   | (2)                                                                                                                                             | (3) or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (4) |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| ex 5003               | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed                                         | Carding or combing of silk waste                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| 5004<br>to<br>ex 5006 | Silk yarn and yarn spun from silk waste                                                                                                         | <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>— other natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                  |     |
| 5007                  | <p>Woven fabrics of silk or of silk waste:</p> <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul> | <p>Manufacture from single yarn<sup>(1)</sup></p> <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> |     |
| ex Chapter 51         | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:                                                                  | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
| 5106<br>to<br>5110    | Yarn of wool, of fine or coarse animal hair or of horsehair                                                                                     | <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |

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

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

| (1)                | (2)                                                                                                                                                                  | (3) or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (4) |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 5208<br>to<br>5212 | <p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul>                                     | <p>Manufacture from single yarn<sup>(1)</sup></p> <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> |     |
| ex Chapter 53      | <p>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:</p>                                                                       | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |
| 5306<br>to<br>5308 | <p>Yarn of other vegetable textile fibres; paper yarn</p>                                                                                                            | <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                        |     |
| 5309<br>to<br>5311 | <p>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</p> <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> </ul> | <p>Manufacture from single yarn<sup>(1)</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |

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

| (1)                            | (2)                                                                                                                                              | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | or | (4) |
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| 5309<br>to<br>5311<br>(cont'd) | — Other                                                                                                                                          | <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> |    |     |
| 5401<br>to<br>5406             | Yarn, monofilament and thread of man-made filaments                                                                                              | <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>                                                                                                                                                                                                                                                                                                                                      |    |     |
| 5407<br>and<br>5408            | <p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> <li>— Incorporating rubber thread</li> <li>— Other</li> </ul> | <p>Manufacture from single yarn<sup>(1)</sup></p> <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper</li> </ul>                                                                                                                                                                                                                                                                                                                                   |    |     |

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

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

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

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

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

| (1)        | (2)                                                                                                                                                                                                   | (3) or (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5605       | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal         | <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 5606       | Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Chapter 57 | Carpets and other textile floor coverings:                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|            | — Of needleloom-felt                                                                                                                                                                                  | <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres, or</li> <li>— chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>— polypropylene filament of heading No 5402,</li> <li>— polypropylene fibres of heading No 5503 or 5506, or</li> <li>— polypropylene filament tow of heading No 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40 % of the ex-works price of the product</p> <ul style="list-style-type: none"> <li>— woven fabric of jute may be used as a backing</li> </ul> <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul> |
|            | — Of other felt                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

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

| (1)                    | (2)                                                                                                                                                                                                         | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | or (4) |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Chapter 57<br>(cont'd) | — Other                                                                                                                                                                                                     | <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn or jute yarn,</li> <li>— synthetic or artificial filament yarn,</li> <li>— natural fibres, or</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning</li> </ul> <p>However, woven fabric of jute may be used as a backing</p>                                                                                                                                                                                                                                                                                                                                   |        |
| ex Chapter 58          | <p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> <li>— Combined with rubber thread</li> <li>— Other</li> </ul> | <p>Manufacture from single yarn<sup>(1)</sup></p> <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp,</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p> |        |
| 5805                   | Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up                       | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |        |
| 5810                   | Embroidery in the piece, in strips or in motifs                                                                                                                                                             | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                              |        |

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

| (1)  | (2)                                                                                                                                                                                                                                           | (3)                                                                                                                                                                                                                                                                                                                                                                                               | or | (4) |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn                                                                                                                                                                                                                                                                                                                                                                             |    |     |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                   |    |     |
|      | — Containing not more than 90 % by weight of textile materials                                                                                                                                                                                | Manufacture from yarn                                                                                                                                                                                                                                                                                                                                                                             |    |     |
|      | — Other                                                                                                                                                                                                                                       | Manufacture from chemical materials or textile pulp                                                                                                                                                                                                                                                                                                                                               |    |     |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902                                                                                                                                  | Manufacture from yarn<br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |    |     |
| 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 <sup>(1)</sup>                                                                                                                                                                                                                                                                                                                                                              |    |     |
| 5905 | Textile wall coverings:                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                   |    |     |
|      | — Impregnated, coated, covered or laminated with rubber, plastics or other materials                                                                                                                                                          | Manufacture from yarn                                                                                                                                                                                                                                                                                                                                                                             |    |     |
|      | — Other                                                                                                                                                                                                                                       | Manufacture from <sup>(1)</sup> :<br>— coir yarn,<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp,                                                                                                                                                                                          |    |     |

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

| (1)              | (2)                                                                                                                                                                                                                                                                                                                | (3) or (4)                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5905<br>(cont'd) |                                                                                                                                                                                                                                                                                                                    | or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product                                         |
| 5906             | <p>Rubberised textile fabrics, other than those of heading No 5902:</p> <ul style="list-style-type: none"> <li>— Knitted or crocheted fabrics</li> <li>— Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials</li> <li>— Other</li> </ul>                        | <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul> <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>                                                                                 |
| 5907             | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like                                                                                                                                                                                  | <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where 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"> <li>— Incandescent gas mantles, impregnated</li> <li>— Other</li> </ul> | <p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>                                                                                                                                                                                                                                     |

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

| (1)                | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | or (4) |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 5909<br>to<br>5911 | <p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>— Polishing discs or rings other than of felt of heading No 5911.</li> <li>— Woven fabrics, of a kind commonly used in paper-making 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 No 5911</li> <li>— Other</li> </ul> | <p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p> <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— the following materials: <ul style="list-style-type: none"> <li>— — yarn of polytetrafluoroethylene<sup>(2)</sup>,</li> <li>— — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li> <li>— — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,</li> <li>— — monofil of polytetrafluoroethylene<sup>(2)</sup>,</li> <li>— — yarn of synthetic textile fibres of poly-p-phenylene terephthalamide,</li> <li>— — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn<sup>(2)</sup>,</li> <li>— — copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</li> <li>— — natural fibres,</li> <li>— — man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— — chemical materials or textile pulp</li> </ul> </li> </ul> <p>Manufacture from<sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>— chemical materials or textile pulp</li> </ul> |        |

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

<sup>(2)</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

| (1)                                                           | (2)                                                                                                                                                                                                                                                                | (3)                                                                                                                                                                                                                                                | or | (4) |
|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| Chapter 60                                                    | Knitted or crocheted fabrics                                                                                                                                                                                                                                       | Manufacture from <sup>(1)</sup> :<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp                                                            |    |     |
| Chapter 61                                                    | Articles of apparel and clothing accessories, knitted or crocheted:<br><br>— 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<br><br>— Other | Manufacture from yarn <sup>(1)</sup> <sup>(2)</sup><br><br>Manufacture from <sup>(1)</sup> :<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp |    |     |
| ex Chapter 62                                                 | Articles of apparel and clothing accessories, not knitted or crocheted; except for:                                                                                                                                                                                | Manufacture from yarn <sup>(1)</sup> <sup>(2)</sup>                                                                                                                                                                                                |    |     |
| ex 6202,<br>ex 6204,<br>ex 6206,<br>ex 6209<br>and<br>ex 6211 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered                                                                                                                                                                              | Manufacture from yarn <sup>(2)</sup><br>or<br>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(2)</sup>                                   |    |     |
| ex 6210<br>and<br>ex 6216                                     | Fire-resistant equipment of fabric covered with foil of aluminised polyester                                                                                                                                                                                       | Manufacture from yarn <sup>(2)</sup><br>or<br>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(2)</sup>                                             |    |     |

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

<sup>(2)</sup> See Introductory Note 6.

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



| (1)           | (2)                                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                                           | or | (4) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 6307          | Other made-up articles, including dress patterns                                                                                                                                                                                 | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product                                                                                                                             |    |     |
| 6308          | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale          | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set |    |     |
| ex Chapter 64 | Footwear, gaiters and the like; except for:                                                                                                                                                                                      | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406                                                                                               |    |     |
| 6406          | Parts of footwear (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 in which all the materials used are classified within a heading other than that of the product                                                                                                                                    |    |     |
| ex Chapter 65 | Headgear and parts thereof, except for:                                                                                                                                                                                          | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                    |    |     |
| 6503          | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed                                                                                               | Manufacture from yarn or textile fibres <sup>(1)</sup>                                                                                                                                                                                        |    |     |
| 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 <sup>(1)</sup>                                                                                                                                                                                        |    |     |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:                                                                                                                       | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                    |    |     |
| 6601          | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)                                                                                                                          | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                            |    |     |

<sup>(1)</sup> See Introductory Note 6.

| (1)                                  | (2)                                                                                                                                                                                                                                                                                                                  | (3) or (4)                                                                                                  |
|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| Chapter 67                           | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair                                                                                                                                                                                                      | Manufacture in which all the materials used are classified within a heading other than that of the product  |
| ex Chapter 68                        | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:                                                                                                                                                                                                                                 | Manufacture in which all the materials used are classified within a heading other than that of the product  |
| ex 6803                              | Articles of slate or of agglomerated slate                                                                                                                                                                                                                                                                           | Manufacture from worked slate                                                                               |
| ex 6812                              | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate                                                                                                                                                                                  | Manufacture from materials of any heading                                                                   |
| ex 6814                              | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials                                                                                                                                                                                                 | Manufacture from worked mica (including agglomerated or reconstituted mica)                                 |
| Chapter 69                           | Ceramic products                                                                                                                                                                                                                                                                                                     | Manufacture in which all the materials used are classified within a heading other than that of the product  |
| ex Chapter 70                        | Glass and glassware; except for:                                                                                                                                                                                                                                                                                     | Manufacture in which all the materials used are classified within a heading other than that of the product  |
| ex 7003<br>ex 7004<br>and<br>ex 7005 | Glass with a non-reflecting layer                                                                                                                                                                                                                                                                                    | Manufacture from materials of heading No 7001                                                               |
| 7006                                 | Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials<br>— Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards <sup>(1)</sup><br>— Other | Manufacture from materials (substrates) of heading No 7006<br>Manufacture from materials of heading No 7001 |
| 7007                                 | Safety glass, consisting of toughened (tempered) or laminated glass                                                                                                                                                                                                                                                  | Manufacture from materials of heading No 7001                                                               |
| 7008                                 | Multiple-walled insulating units of glass                                                                                                                                                                                                                                                                            | Manufacture from materials of heading No 7001                                                               |
| 7009                                 | Glass mirrors, whether or not framed, including rear-view mirrors                                                                                                                                                                                                                                                    | Manufacture from materials of heading No 7001                                                               |

<sup>(1)</sup> SEMII — Semiconductor Equipment and Materials Institute Incorporated.

| (1)                          | (2)                                                                                                                                                                                                                 | (3) or                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | (4) |
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| 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 | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product</p>                                                                                                                                                                                                                 |     |
| 7013                         | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)                                                                     | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product</p> |     |
| ex 7019                      | Articles (other than yarn) of glass fibres                                                                                                                                                                          | <p>Manufacture from:</p> <ul style="list-style-type: none"> <li>— uncoloured slivers, rovings, yarn or chopped strands, or</li> <li>— glass wool</li> </ul>                                                                                                                                                                                                                                                                                                                  |     |
| 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:                                        | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>                                                                                                                                                                                                                                                                                                                                                            |     |
| 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          | <p>Precious metals:</p> <ul style="list-style-type: none"> <li>— Unwrought</li> </ul>                                                                                                                               | <p>Manufacture from materials not classified within heading No 7106, 7108 or 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110</p>                                                                                                                                                                                                                                                                      |     |

| (1)                                                                                                                                                                    | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (4) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <p>7106,<br/>7108<br/>and<br/>7110<br/>(cont'd)</p> <p>ex 7107,<br/>ex 7109<br/>and<br/>ex 7111</p> <p>7116</p> <p>7117</p>                                            | <p>— Semi-manufactured or in powder form</p> <p>Metals clad with precious metals, semi-manufactured</p> <p>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>Imitation jewellery</p>                                                                                                                                                                                                                                                                                                                                                      | <p>or</p> <p>Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals</p> <p>Manufacture from unwrought precious metals</p> <p>Manufacture from metals clad with precious metals, unwrought</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> |     |
| <p>ex Chapter 72</p> <p>7207</p> <p>7208<br/>to<br/>7216</p> <p>7217</p> <p>ex 7218,<br/>7219<br/>to<br/>7222</p> <p>7223</p> <p>ex 7224,<br/>7225<br/>to<br/>7228</p> | <p>Iron and steel; except for:</p> <p>Semi-finished products of iron or non-alloy steel</p> <p>Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</p> <p>Wire of iron or non-alloy steel</p> <p>Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel</p> <p>Wire of stainless steel</p> <p>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</p> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205</p> <p>Manufacture from ingots or other primary forms of heading No 7206</p> <p>Manufacture from semi-finished materials of heading No 7207</p> <p>Manufacture from ingots or other primary forms of heading No 7218</p> <p>Manufacture from semi-finished materials of heading No 7218</p> <p>Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224</p>                                                                                                            |     |

| (1)                 | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                          | (3) or (4)                                                                                                                                                                                                                                                                |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7229                | Wire of other alloy steel                                                                                                                                                                                                                                                                                                                                                                                                                    | Manufacture from semi-finished materials of heading No 7224                                                                                                                                                                                                               |
| ex Chapter 73       | Articles of iron or steel; except for:                                                                                                                                                                                                                                                                                                                                                                                                       | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |
| ex 7301             | Sheet piling                                                                                                                                                                                                                                                                                                                                                                                                                                 | Manufacture from materials of heading No 7206                                                                                                                                                                                                                             |
| 7302                | Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), 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 No 7206                                                                                                                                                                                                                             |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel                                                                                                                                                                                                                                                                                                                                                                    | Manufacture from materials of heading No 7206, 7207, 7218 or 7224                                                                                                                                                                                                         |
| 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 the value of which does not exceed 35 % of the ex-works price of the product                                                                                                           |
| 7308                | Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used                                                                                |
| ex 7315             | Skid chain                                                                                                                                                                                                                                                                                                                                                                                                                                   | Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product                                                                                                                                     |
| ex Chapter 74       | Copper and articles thereof; except for:                                                                                                                                                                                                                                                                                                                                                                                                     | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |
| 7401                | Copper mattes; cement copper (precipitated copper)                                                                                                                                                                                                                                                                                                                                                                                           | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |

| (1)           | (2)                                                                                                                                  | (3)                                                                                                                                                                                                                                                                                                                                        | or | (4) |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 7402          | Unrefined copper; copper anodes for electrolytic refining                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                 |    |     |
| 7403          | Refined copper and copper alloys, unwrought:<br>— Refined copper<br><br>— Copper alloys and refined copper containing other elements | Manufacture in which all the materials used are classified within a heading other than that of the product<br><br>Manufacture from refined copper, unwrought, or waste and scrap of copper                                                                                                                                                 |    |     |
| 7404          | Copper waste and scrap                                                                                                               | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                 |    |     |
| 7405          | Master alloys of copper                                                                                                              | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                 |    |     |
| ex Chapter 75 | Nickel and articles thereof; except for:                                                                                             | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                       |    |     |
| 7501 to 7503  | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap   | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                 |    |     |
| ex Chapter 76 | Aluminium and articles thereof; except for:                                                                                          | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                       |    |     |
| 7601          | Unwrought aluminium                                                                                                                  | Manufacture in which:<br>— all the materials used are classified within a heading other than of the product,<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product<br><br>or<br><br>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |    |     |

| (1)                                           | (2)                                                                                                                                                                                                                        | (3) or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (4) |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 7602<br><br>ex 7616                           | Aluminium waste or scrap<br><br>Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture in which all the materials used are classified within a heading other than that of the product<br><br>Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used,<br>— 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 HS                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| ex Chapter 78<br><br><br>7801<br><br><br>7802 | Lead and articles thereof; except for:<br><br>Unwrought lead:<br>— Refined lead<br>— Other<br><br>Lead waste and scrap                                                                                                     | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product<br><br>Manufacture from "bullion" or "work" lead<br><br>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used<br><br>Manufacture in which all the materials used are classified within a heading other than that of the product |     |
| ex Chapter 79                                 | Zinc and articles thereof; except for:                                                                                                                                                                                     | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                                   |     |

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| (1)           | (2)                                                                                                            | (3)                                                                                                                                                                                                                                                                                    | or (4) |
|---------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 7901          | Unwrought zinc                                                                                                 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used                                                                                                                |        |
| 7902          | Zinc waste and scrap                                                                                           | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                             |        |
| ex Chapter 80 | Tin and articles thereof; except for:                                                                          | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                   |        |
| 8001          | Unwrought tin                                                                                                  | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used                                                                                                                |        |
| 8002 and 8007 | Tin waste and scrap; other articles of tin                                                                     | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                             |        |
| Chapter 81    | Other base metals; cermets; articles thereof:<br>— Other base metals, wrought; articles thereof<br><br>— Other | Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product<br><br>Manufacture in which all the materials used are classified within a heading other than that of the product |        |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:          | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                             |        |
| 8206          | Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale                           | Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set                |        |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                   | (3) or (4)                                                                                                                                                                                                                                                                   |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8207          | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>all the materials used are classified within a heading other than that of the product,</li> <li>the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> |
| 8208          | Knives and cutting blades, for machines or for mechanical appliances                                                                                                                                                                                                                                                  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>all the materials used are classified within a heading other than that of the product,</li> <li>the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> |
| ex 8211       | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208                                                                                                                                                                                                          | Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used                                                                                                      |
| 8214          | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)                                                                                                                    | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used                                                                                                                       |
| 8215          | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware                                                                                                                                                                                               | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used                                                                                                                       |
| ex Chapter 83 | Miscellaneous articles of base metal; except for:                                                                                                                                                                                                                                                                     | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                   |
| ex 8302       | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers                                                                                                                                                                                                                     | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product                       |

| (1)              | (2)                                                                                                                                                              | (3) or                                                                                                                                                                                                                                                 | (4)                                                                                                                |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex 8306          | Statuettes and other ornaments, of base metal                                                                                                                    | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product |                                                                                                                    |
| ex Chapter 84    | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:                                                                       | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— 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 in which all the materials used are classified within a heading other than that of the product                                                                                                                                             | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8402             | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product                                   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8403 and ex 8404 | Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers                                                      | Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404                                                                                                                                         | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8406             | Steam turbines and other vapour turbines                                                                                                                         | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                     |                                                                                                                    |
| 8407             | Spark-ignition reciprocating or rotary internal combustion piston engines                                                                                        | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                     |                                                                                                                    |
| 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 No 8407 or 8408                                                                         | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                     |                                                                                                                    |

| (1)     | (2)                                                                                                                                                                                            | (3)                                                                                                                                                                                                                                                                                                                                                                                                          | or | (4)                                                                                                                       |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------------------------------------------------------------------------------------------------------------|
| 8411    | Turbo-jets, turbo propellers and other gas turbines                                                                                                                                            | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                                                             |    | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8412    | Other engines and motors                                                                                                                                                                       | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>                                                                                                                                                                                                                                                                                    |    |                                                                                                                           |
| ex 8413 | Rotary positive displacement pumps                                                                                                                                                             | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                                                             |    | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| ex 8414 | Industrial fans, blowers and the like                                                                                                                                                          | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                                                             |    | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 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 | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>                                                                                                                                                                                                                                                                                    |    |                                                                                                                           |
| 8418    | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415                                   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> |    | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

| (1)                | (2)                                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                                                                                                                                                                | or                                                                                                                 | (4) |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----|
| ex 8419            | Machines for wood, paper pulp and paperboard industries                                                                                                                                                                          | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul> | 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:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul> | 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 in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                   | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |     |
| 8425<br>to<br>8428 | Lifting, handling, loading or unloading machinery                                                                                                                                                                                | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>                 | 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> <ul style="list-style-type: none"> <li>— Road rollers</li> </ul> | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                 |                                                                                                                    |     |

| (1)              | (2)                                                                                                                                                                                                       | (3) or                                                                                                                                                                                                                                                                                                                                                             | (4)                                                                                                                |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8429<br>(cont'd) | — Other                                                                                                                                                                                                   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>                 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8430             | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>    | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8431          | Parts suitable for use solely or principally with road rollers                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                 |                                                                                                                    |
| 8439             | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard                                                                                                   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8441             | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds                                                                                                    | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1)                | (2)                                                                                                                                                                                                                                                                                                      | (3) or (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8444<br>to<br>8447 | Machines of these headings for use in the textile industry                                                                                                                                                                                                                                               | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                                                                                     |
| ex 8448            | Auxiliary machinery for use with machines of headings Nos 8444 and 8445                                                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                                                                                     |
| 8452               | Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:<br><br>— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor<br><br>— Other | Manufacture:<br><br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br><br>— where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used,<br><br>— the thread tension, crochet and zigzag mechanisms used are already originating<br><br>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8456<br>to<br>8466 | Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466                                                                                                                                                                                                                   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                                                                                     |
| 8469<br>to<br>8472 | Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)                                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                                                                                     |
| 8480               | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics                                                                                                                               | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                                                                                     |
| 8482               | Ball or roller bearings                                                                                                                                                                                                                                                                                  | Manufacture in which:<br><br>— all the materials used are classified within a heading other than that of the product,<br><br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                           |
|                    |                                                                                                                                                                                                                                                                                                          | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                                                                                     |

| (1)           | (2)                                                                                                                                                                                                                                                           | (3) or (4)                                                                                                                                                                                                                                                                                                                                                              |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 in which<br><ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                             |
| 8501          | Electric motors and generators (excluding generating sets)                                                                                                                                                                                                    | Manufacture:<br><ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>                          |
| 8502          | Electric generating sets and rotary converters                                                                                                                                                                                                                | Manufacture:<br><ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul> |
| 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                                                                                                                                                                                                                                                      |

| (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:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | 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:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | 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:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | 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:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | 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 heading Nos 8519 to 8521                                                   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                               |                                                                                                                    |
| 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                                                                                                                                                                                               |                                                                                                                    |

| (1)  | (2)                                                                                                                                                                                                                                                                                                                         | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | or | (4)                                                                                                                       |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------------------------------------------------------------------------------------------------------------|
| 8524 | <p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> <li>— Matrices and masters for the production of records</li> <li>— Other</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product</li> </ul> |    | <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| 8525 | <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</p>                                         | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                                                                                                                             |    | <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 | <p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p>                                                                                                                                                                                                                                 | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                                                                                                                             |    | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 8527 | <p>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>                                                                                                                              | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                                                                                                                             |    | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                          | (3) or                                                                                                                                                                                                                                                                                                                                                                                                                                     | (4)                                                                                                                |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 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:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8529          | <p>Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:</p> <ul style="list-style-type: none"> <li>— Suitable for use solely or principally with video recording or reproducing apparatus</li> <li>— Other</li> </ul>                                                                                | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8535 and 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits                                                                                                                                                                                                                 | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>                                                                                         | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8537          | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 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 No 8517 | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>                                                                                         | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1)     | (2)                                                                                                                                                                                                                                                                                                                                                                                             | (3) or                                                                                                                                                                                                                                                                                                                                                                      | (4)                                                                                                                |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex 8541 | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips                                                                                                                                                                                                                                                                                                    | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                            | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8542    | Electronic integrated circuits and micro-assemblies                                                                                                                                                                                                                                                                                                                                             | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8544    | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors                                                                                    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                          |                                                                                                                    |
| 8545    | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes                                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                          |                                                                                                                    |
| 8546    | Electrical insulators of any material                                                                                                                                                                                                                                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                          |                                                                                                                    |
| 8547    | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                          |                                                                                                                    |
| 8548    | 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                                                                                                                                                                                                                                                          |                                                                                                                    |

| (1)           | (2)                                                                                                                                                                                                                                                                           | (3) or (4)                                                                                                                                                                                                                                           |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing        | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product                                 |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:                                                                                                                                                                          | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                   |
| 8709          | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product                                 |
| 8710          | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles                                                                                                                                                         | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product                                 |
| 8711          | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:<br><br>— With reciprocating internal combustion piston engine of a cylinder capacity:<br><br>— — Not exceeding 50 cc                                          | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used |

| (1)              | (2)                                                                                   | (3) or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (4)                                                                                                                                                                                                                                                 |
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| 8711<br>(cont'd) | <p>— — Exceeding 50 cc</p> <p>— Other</p>                                             | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| ex 8712          | Bicycles without ball bearings                                                        | Manufacture from materials not classified in heading No 8714                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product                                                                                                                                  |
| 8715             | Baby carriages and parts thereof                                                      | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                                                                                                                                                                                                                                                                                  | 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 in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                                                                                                                                                                                                                                                                                  | 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 in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                  |
| ex 8804          | Rotochutes                                                                            | Manufacture from materials of any heading including other materials of heading No 8804                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                  |

| (1)           | (2)                                                                                                                                                                                                                                                                                                             | (3)                                                                                                                                                                                                                                                                                                                                                                                                   | or | (4)                                                                                                                |
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| 8805          | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles                                                                                                                                                                                                 | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                                                                            |    | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| Chapter 89    | Ships, boats and floating structures                                                                                                                                                                                                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used                                                                                                                                                                                                                                         |    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:                                                                                                                                               | Manufacture in which:                                                                                                                                                                                                                                                                                                                                                                                 |    | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9001          | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                                                                                   |    |                                                                                                                    |
| 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 in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> |    | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1)     | (2)                                                                                                                                                                                       | (3) or (4)                                                                                                                                                                                                                                                                                                                                                                                                   |
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| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs                                            | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> |
| 9007    | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus                                                                             | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> |
| 9011    | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection                                                                               | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> |
| 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                                                                                                                                                                                                                                                                                           |

| (1)  | (2)                                                                                                                                                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                                                                                                                 | or | (4)                                                                                                                                                                                                                                          |
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| 9016 | Balances of a sensitivity of 5 cg or better, with or without weights                                                                                                                                                                                                                                                                             | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                  |    |                                                                                                                                                                                                                                              |
| 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                  |    |                                                                                                                                                                                                                                              |
| 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:<br><br>— Dentists' chairs incorporating dental appliances or dentists' spittoons<br><br>— Other                                                           | Manufacture from materials of any heading, including other materials of heading No 9018<br><br>Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— 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<br><br>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus                                                                                                                                       | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                |    | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product                                                                                                                           |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters                                                                                                                                                                                                                     | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                |    | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product                                                                                                                           |
| 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)                                                                                                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                  |    |                                                                                                                                                                                                                                              |

| (1)  | (2)                                                                                                                                                                                                                                                                                                                                                                                                      | (3)                                                                                                                                                                                                                                                                                                                                                                            | or | (4) |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments                                                                                                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                             |    |     |
| 9026 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032                                                                                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                             |    |     |
| 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:                                                                                                                                                                                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br><br>Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used |    |     |
|      | — Parts and accessories<br><br>— Other                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                |    |     |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 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 No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations                                                                                                                          | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                             |    |     |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors                                                                                                                                                                                                                                                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                             |    |     |

| (1)           | (2)                                                                                                                                                                | (3)                                                                                                                                                                                                                                                                                                                                                | or | (4)                                                                                                                |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------------------------------------------------------------------------------------------------------|
| 9032          | Automatic regulating or controlling instruments and apparatus                                                                                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                 |    |                                                                                                                    |
| 9033          | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                 |    |                                                                                                                    |
| ex Chapter 91 | Clocks and watches and parts thereof; except for:                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                 |    |                                                                                                                    |
| 9105          | Other clocks                                                                                                                                                       | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                   |    | 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                                                                                                                            | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                   |    | 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>— where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product</li> </ul> |    | 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                                                                                                                                      | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                   |    | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1)                 | (2)                                                                                                                                                                                                                                                          | (3) or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (4)                                                                                                                |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 9112                | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof                                                                                                                                                                   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                                                                                                                                                       | 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"> <li>— Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</li> <li>— Other</li> </ul>                     | <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 in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                                                                                                                                                                             | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less                                                                                                                                                       | <p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:</p> <ul style="list-style-type: none"> <li>— its value does not exceed 25 % of the ex-works price of the product,</li> <li>— all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403</li> </ul> | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1)                 | (2)                                                                                                                                                                                                                                                                               | (3) or                                                                                                                                                                                                               | (4) |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 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 in which all the materials used are classified within a heading other than that of the product                                                                                                           |     |
| 9503                | Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds                                                                                                                                                                   | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— 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 in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used                                    |     |
| ex Chapter 96       | Miscellaneous manufactured articles; except for:                                                                                                                                                                                                                                  | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                           |     |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials                                                                                                                                                                                                                        | Manufacture from "worked" carving materials of the same heading                                                                                                                                                      |     |
| ex 9603             | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops                                                                             | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                   |     |

| (1)        | (2)                                                                                                                                                                                 | (3) or                                                                                                                                                                                                                                                                    | (4) |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 9605       | Travel sets for personal toilet, sewing or shoe or clothes cleaning                                                                                                                 | Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set                           |     |
| 9606       | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks                                                            | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |     |
| 9612       | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |     |
| ex 9613    | Lighters with piezo-igniter                                                                                                                                                         | Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product                                                                                                                                     |     |
| ex 9614    | Smoking pipes and pipe bowls                                                                                                                                                        | Manufacture from roughly shaped blocks                                                                                                                                                                                                                                    |     |
| Chapter 97 | Works of art, collectors' pieces and antiques                                                                                                                                       | Manufacture in which all the materials used are classified within a heading other than that of the product'                                                                                                                                                               |     |

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