

**Proposal for a Council Decision on the signing, on behalf of the European Community, of an Agreement in the form of a Memorandum of Understanding between the European Community and the Federative Republic of Brazil on arrangements in the area of market access for textile and clothing products, and authorising its provisional application**

(2003/C 20 E/21)

COM(2002) 526 final — 2002/0235(ACC)

(Submitted by the Commission on 25 September 2002)

**EXPLANATORY MEMORANDUM**

In accordance with the Council negotiating directives of 9 November 2000, the Commission has negotiated a Memorandum of Understanding concerning market access in the textiles and clothing sector with Brazil, which has been initialled on 8 August 2002.

The agreement provides for the following:

- Brazil commits not to exceed the maximum levels of tariffs at the rates shown in Annex 1 for the whole textile and clothing sector (maximum 14 % for yarns, 16-18 % for fabrics, and 20 % for clothing). An additional tax of 1,5 % is also expected to be eliminated upon its expiry planned for the end of 2002 (provisions in an additional agreed minute allow for re-stating of quota on category 2A or 9, in case of non-compliance by Brazil on 1 June 2003 at the latest).
- The European Community will suspend the application of the quantitative restrictions currently in force for categories 1, 2, 2A, 3, 4, 6, 9, 20, 22 and 39, following Brazil's confirmation, by means of adopted and published legislation made available by Brazil to the Community, that the provisions of sub-paragraph 1 of paragraph 2 have been implemented by Brazil. Those categories will be covered by a double checking system (surveillance). Moreover, the EU will closely co-operate with Brazil to ensure authenticity of origin of its exports to Brazil, through re-inforced administrative co-operation.
- Both Parties retain the right to suspend the application of its commitments on Paragraphs 2 and 5 should the other Party fail to fulfil its obligations. The European Community retains the right to reapply the quota regime at the level applicable for the year in question in the event that Brazil fails to fulfil any of the obligations contained in Paragraphs 2 (tariffs standstill) and 5 (non-tariff barriers) of this Agreement. Brazil retains the right to suspend its commitments should the European Community reapply quotas in a manner inconsistent with its obligations under this agreement or fail to fulfil any of the obligations contained in Paragraph 5. The Parties agree to consult with each other before exercising this right.
- Both Parties undertake not to introduce or apply any non-tariff barriers for trade in the textile and clothing sector. This will address in particular a problem concerning customs valuation in Brazil raised by EU industry.
- Both Parties also agreed to a best endeavours clause to seek, in the context of the EU-Mercosur negotiations, an early elimination of the customs duties applied to textile and clothing products, either upon entry into force or at the latest in the first stage of the industrial tariff dismantling schedule.

The agreement provides for periodic consultations and for consultations on request on any of its provisions.

The Council is invited to approve this proposal for a Council Decision on the signing, on behalf of the European Community, of a Memorandum of Understanding on Market Access in textile products between the European Community and the Federative Republic of Brazil and authorising its provisional application pending the formal conclusion of that Agreement.

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 133 thereof, in conjunction with the first and second subparagraph of Article 300(2) thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) The Commission has negotiated on behalf of the Community a bilateral Agreement in the form of a Memorandum of Understanding on trade in textile products with Brazil.
- (2) The Agreement in the form of a Memorandum of Understanding was initialled on 8 August 2002.
- (3) The Agreement in form of a Memorandum of Understanding should be signed on behalf of the Community.
- (4) In order to allow its benefits to accrue to both Parties immediately following the relevant notifications, it is appropriate to apply this Agreement on a provisional basis as from 16 October 2002 pending completion of the relevant procedures for its formal conclusion, subject to reciprocity,

HAS DECIDED AS FOLLOWS:

*Article 1*

Subject to its possible conclusion at a later date the President of the Council is hereby authorised to designate the persons empowered to sign, on behalf of the European Community,

the Agreement in the form of a Memorandum of Understanding on trade in textile products with Brazil.

The text of the Agreement is annexed to this Decision.

*Article 2*

Subject to reciprocity, the Agreement in the form of a Memorandum of Understanding shall be applied on a provisional basis from 16 October 2002 pending the completion of the procedures for its formal conclusion.

*Article 3*

1. The Commission, in accordance with the procedure referred to in Article 17 of Council Regulation (EEC) No 3030/93 on common rules for imports of certain textile products from third countries<sup>(1)</sup> may modify the application of the double-checking regime for certain products, after consultations with Brazil under Paragraph 6 of the Memorandum of Understanding.

2. The Commission shall re-apply the quota regime in the event of the failure on the part of Brazil to fulfil the obligations covered by Paragraphs 2 and 5 of the Memorandum of Understanding in accordance with the procedure referred to in Article 17 of Council Regulation (EEC) No 3030/93 on common rules for imports of certain textile products from third countries.

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<sup>(1)</sup> OJ L 275, 8.11.1993, as last amended by Council Regulation (EC) No 391/2001 (OJ L 58, 28.2.2001, p. 3) and by Commission Regulation (EC) No 27/2002 (OJ L 9, 11.1.2002, p. 1).

**MEMORANDUM OF UNDERSTANDING****between the European Community and the Federative Republic of Brazil on arrangements in the area of market access for textile and clothing products initialled in Brasilia on 8 August 2002**

1. Delegations of the European Community and the Federative Republic of Brazil met on 8 August 2002 with a view to discuss improvements in access to the respective markets of both Parties for textile and clothing products.
- 2.1. The Federative Republic of Brazil shall not apply tariffs on textiles and clothing at rates higher than those shown in Annex 1.
- 2.2. The European Community will suspend the application of the quantitative restrictions currently in force in respect of imports of textile and clothing products from Brazil, affecting product categories 1, 2, 2A, 3, 4, 6, 6C, 9, 20, 22 and 39.
- 2.3. The Parties will exchange the necessary documents proving the implementation of their commitments.
3. The Parties agree that the European Community retains the right to reapply the quota regime at the level applicable for the year in question, at the levels corresponding to their bilateral understanding notified under the present Agreement on Textiles and Clothing (ATC) and for a maximum period not extending beyond the duration of the ATC, in the event that Brazil fails to fulfil any of the obligations contained in Paragraphs 2 and 5 of this Agreement. The Parties agree that Brazil retains the right to suspend the application of its commitments on Paragraphs 2 and 5 should the European Community reapply quotas in a manner inconsistent with its obligations under this agreement or fail to fulfil any of the obligations contained in Paragraph 5. The Parties agree to consult with each other pursuant to Paragraph 6 before exercising this right.
4. Without prejudice to Paragraph 3 and of the administrative co-operation as foreseen in the bilateral textile agreement initialled on 12 September 1986 and its subsequent amendments, and with the purpose of exchanging information on trade in textiles and clothing in view of combating fraud, the Parties agree the following:
  - (a) The products set out in Paragraph 2.2 will be subject to the procedures foreseen in the double-checking system set out in Articles 18 to 24 of Annex III to Council Regulation (EEC) No 3030/93. The double checking system will be introduced by the European Community as soon as the latter has suspended the quotas in accordance with paragraph 2. The Parties agree to keep the products set out in Paragraph 2.2 subject to the double-checking system under review and may propose changes to it following consultations pursuant to Paragraph 6. The European Community agrees that the products subject to the procedures foreseen in the above mentioned double-checking system will not, as a consequence of this system, suffer any trade restriction.
  - (b) The European Union shall closely co-operate with Brazil to ensure the originating status of the textiles and clothing products covered by this Agreement.

These procedures are subject to the provisions contained in Annex 2.

5. The Parties agree to refrain from adopting any non-tariff measures that could hinder trade in textile and clothing products, of the kind indicated in the Agreed Minute. In this context the Parties agree that quantitative limits will not be introduced on the products referred to in Paragraph 2 except in the event the European Community exercises the right to reapply the quota regime pursuant to Paragraph 3.

6. The Parties agree that the balance of the present agreement, forming a package of mutual concessions freely extended between the Parties, depends on the full and faithful implementation of all the terms of this Memorandum of Understanding. As a result the Parties agree to consult periodically in order to ensure the proper implementation of this Memorandum of Understanding. In addition, the Parties agree to promptly consult following the request of either Party concerning any aspect of this Memorandum of Understanding.

In the event that one Party seeks to exercise the right contained in Paragraph 3, it will provide the other with details of any alleged failure in writing. Consultations with a view to remedying the failure in question will be held within 60 days of such a written request unless the Parties agree otherwise. In the event the Parties cannot agree on appropriate remedial action within 60 days from the start of the consultations, the first Party will have the right to proceed under Paragraph 3.

7. The Parties agree to co-operate fully in respect of obligations inherent to the WTO or any of its Bodies.
8. The Parties agree that this Memorandum of Understanding is without prejudice to the possibility of seeking mutual concessions concerning market access from other trading partners in the sector.
9. The Parties agree that this Memorandum of Understanding is without prejudice to their rights to invoke the WTO Dispute Settlement Understanding.
10. All Agreed Minutes and Declarations annexed to this Memorandum of Understanding shall form an integral part of it.
11. The Parties agree that this Agreement in the form of a Memorandum of Understanding shall enter into force on the first day of the month following the day on which the Parties have notified each other that the internal procedures necessary to this end have been completed. In the meantime, it shall be applied provisionally on conditions of reciprocity.

## ANNEX 1

## Maximum import duties to be applied by Brazil

HS 6 digit code/Brazilian tariff	Product description according to Brazilian nomenclature	Maximum import duties	Additional tax
(1)	(2)	(3)	(4)
5004 00		14,0 %	1,5 %
5005 00		14,0 %	1,5 %
5006 00		16,0 %	1,5 %
5007 10		18,0 %	1,5 %
5007 20		18,0 %	1,5 %
5007 90		18,0 %	1,5 %
5104 00		6,0 %	1,5 %
5105 10		10,0 %	1,5 %
5105 21		10,0 %	1,5 %
5105 29		10,0 %	1,5 %
5105 31		10,0 %	1,5 %
5105 39		10,0 %	1,5 %
5105 40		10,0 %	1,5 %
5106 10		14,0 %	1,5 %
5106 20		14,0 %	1,5 %
5107 10		14,0 %	1,5 %
5107 20		14,0 %	1,5 %
5108 10		14,0 %	1,5 %
5108 20		14,0 %	1,5 %
5109 10		16,0 %	1,5 %
5109 90		16,0 %	1,5 %
5110 00		14,0 %	1,5 %
5111 11		18,0 %	1,5 %
5111 19		18,0 %	1,5 %
5111 20		18,0 %	1,5 %
5111 30 10	Woven fabrics of carded wool or of carded fine animal hair, other than those containing 85 % or more by weight of wool or of fine animal hair and other than those mixed mainly or solely with man-made filaments, with weft of wool, felted, mixed solely with synthetic fibres and warp solely of synthetic cotton weighing 600 g/m <sup>2</sup> or more, suitable for the manufacture of tennis balls	2,0 %	1,5 %
5111 30 90	Woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made staple fibres, other than those containing 85 % or more by weight of wool or of fine animal hair and other than those mixed mainly or solely with man-made filaments, other than those with weft of wool, felted, mixed solely with synthetic fibres and warp solely of synthetic cotton, weighing 600 g/m <sup>2</sup> or more, suitable for the manufacture of tennis balls	18,0 %	1,5 %
5111 90		18,0 %	1,5 %
5112 11		18,0 %	1,5 %
5112 19		18,0 %	1,5 %
5112 20		18,0 %	1,5 %
5112 30		18,0 %	1,5 %
5112 90		18,0 %	1,5 %

(1)	(2)	(3)	(4)
5113 00		18,0 %	1,5 %
5204 11		14,0 %	1,5 %
5204 19		14,0 %	1,5 %
5204 20		16,0 %	1,5 %
5205 11		14,0 %	1,5 %
5205 12		14,0 %	1,5 %
5205 13		14,0 %	1,5 %
5205 14		14,0 %	1,5 %
5205 15		14,0 %	1,5 %
5205 21		14,0 %	1,5 %
5205 22		14,0 %	1,5 %
5205 23		14,0 %	1,5 %
5205 24		14,0 %	1,5 %
5205 26		14,0 %	1,5 %
5205 27		14,0 %	1,5 %
5205 28		14,0 %	1,5 %
5205 31		14,0 %	1,5 %
5205 32		14,0 %	1,5 %
5205 33		14,0 %	1,5 %
5205 34		14,0 %	1,5 %
5205 35		14,0 %	1,5 %
5205 41		14,0 %	1,5 %
5205 42		14,0 %	1,5 %
5205 43		14,0 %	1,5 %
5205 44		14,0 %	1,5 %
5205 46		14,0 %	1,5 %
5205 47		14,0 %	1,5 %
5205 48		14,0 %	1,5 %
5206 11		14,0 %	1,5 %
5206 12		14,0 %	1,5 %
5206 13		14,0 %	1,5 %
5206 14		14,0 %	1,5 %
5206 15		14,0 %	1,5 %
5206 21		14,0 %	1,5 %
5206 22		14,0 %	1,5 %
5206 23		14,0 %	1,5 %
5206 24		14,0 %	1,5 %
5206 25		14,0 %	1,5 %
5206 31		14,0 %	1,5 %
5206 32		14,0 %	1,5 %
5206 33		14,0 %	1,5 %
5206 34		14,0 %	1,5 %
5206 35		14,0 %	1,5 %
5206 41		14,0 %	1,5 %
5206 42		14,0 %	1,5 %

(1)	(2)	(3)	(4)
5206 43		14,0 %	1,5 %
5206 44		14,0 %	1,5 %
5206 45		14,0 %	1,5 %
5207 10		16,0 %	1,5 %
5207 90		16,0 %	1,5 %
5208 11		18,0 %	1,5 %
5208 12		18,0 %	1,5 %
5208 13		18,0 %	1,5 %
5208 19		18,0 %	1,5 %
5208 21		18,0 %	1,5 %
5208 22		18,0 %	1,5 %
5208 23		18,0 %	1,5 %
5208 29		18,0 %	1,5 %
5208 31		18,0 %	1,5 %
5208 32		18,0 %	1,5 %
5208 33		18,0 %	1,5 %
5208 39		18,0 %	1,5 %
5208 41		18,0 %	1,5 %
5208 42		18,0 %	1,5 %
5208 43		18,0 %	1,5 %
5208 49		18,0 %	1,5 %
5208 51		18,0 %	1,5 %
5208 52		18,0 %	1,5 %
5208 53		18,0 %	1,5 %
5208 59		18,0 %	1,5 %
5209 11		18,0 %	1,5 %
5209 12		18,0 %	1,5 %
5209 19		18,0 %	1,5 %
5209 21		18,0 %	1,5 %
5209 22		18,0 %	1,5 %
5209 29		18,0 %	1,5 %
5209 31		18,0 %	1,5 %
5209 32		18,0 %	1,5 %
5209 39		18,0 %	1,5 %
5209 41		18,0 %	1,5 %
5209 42		18,0 %	1,5 %
5209 43		18,0 %	1,5 %
5209 49		18,0 %	1,5 %
5209 51		18,0 %	1,5 %
5209 52		18,0 %	1,5 %
5209 59		18,0 %	1,5 %
5210 11		18,0 %	1,5 %
5210 12		18,0 %	1,5 %
5210 19		18,0 %	1,5 %
5210 21		18,0 %	1,5 %

(1)	(2)	(3)	(4)
5210 22		18,0 %	1,5 %
5210 29		18,0 %	1,5 %
5210 31		18,0 %	1,5 %
5210 32		18,0 %	1,5 %
5210 39		18,0 %	1,5 %
5210 41		18,0 %	1,5 %
5210 42		18,0 %	1,5 %
5210 49		18,0 %	1,5 %
5210 51		18,0 %	1,5 %
5210 52		18,0 %	1,5 %
5210 59		18,0 %	1,5 %
5211 11		18,0 %	1,5 %
5211 12		18,0 %	1,5 %
5211 19		18,0 %	1,5 %
5211 21		18,0 %	1,5 %
5211 22		18,0 %	1,5 %
5211 29		18,0 %	1,5 %
5211 31		18,0 %	1,5 %
5211 32		18,0 %	1,5 %
5211 39		18,0 %	1,5 %
5211 41		18,0 %	1,5 %
5211 42		18,0 %	1,5 %
5211 43		18,0 %	1,5 %
5211 49		18,0 %	1,5 %
5211 51		18,0 %	1,5 %
5211 52		18,0 %	1,5 %
5211 59		18,0 %	1,5 %
5212 11		18,0 %	1,5 %
5212 12		18,0 %	1,5 %
5212 13		18,0 %	1,5 %
5212 14		18,0 %	1,5 %
5212 15		18,0 %	1,5 %
5212 21		18,0 %	1,5 %
5212 22		18,0 %	1,5 %
5212 23		18,0 %	1,5 %
5212 24		18,0 %	1,5 %
5212 25		18,0 %	1,5 %
5303 10		8,0 %	1,5 %
5303 90		8,0 %	1,5 %
5304 10		6,0 %	1,5 %
5304 90		6,0 %	1,5 %
5305 11		6,0 %	1,5 %
5305 19		6,0 %	1,5 %
5305 21		6,0 %	1,5 %
5305 29		6,0 %	1,5 %



(1)	(2)	(3)	(4)
5305 90		6,0 %	1,5 %
5306 10		14,0 %	1,5 %
5306 20		14,0 %	1,5 %
5307 10		14,0 %	1,5 %
5307 20		14,0 %	1,5 %
5308 10		14,0 %	1,5 %
5308 20		14,0 %	1,5 %
5308 90		14,0 %	1,5 %
5309 11		18,0 %	1,5 %
5309 19		18,0 %	1,5 %
5309 21		18,0 %	1,5 %
5309 29		18,0 %	1,5 %
5310 10 10	Woven fabrics of burlap of jute, unbleached	14,0 %	1,5 %
5310 10 90	Woven fabrics of textile bast fibres of heading 5303, other than those of burlap of jute, unbleached	16,0 %	1,5 %
5310 90		16,0 %	1,5 %
5311 00		18,0 %	1,5 %
5401 10 11	Sewing threads of polyester filaments, not put up for retail sale	16,0 %	1,5 %
5401 10 12	Sewing threads of polyester filaments, put up for retail sale	18,0 %	1,5 %
5401 10 90	Sewing threads of of synthetic filaments, other than those of polyester, whether or not put up for retail sale,	16,0 %	1,5 %
5401 20 11	Sewing threads of high tenacity viscose rayon filaments, not put up for retail sale	16,0 %	1,5 %
5401 20 12	Sewing threads of high tenacity viscose rayon filaments, put up for retail sale	18,0 %	1,5 %
5401 20 90	Sewing threads of artificial filaments, other than those of high tenacity viscose rayon, whether or not put up for retail sale,	16,0 %	1,5 %
5402 10 10	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, of high tenacity yarn of nylon (aliphatic polyamide)	16,0 %	1,5 %
5402 10 20	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, of high tenacity yarn of aramid (aromatic polyamide), other than of nylon (aliphatic polyamide)	2,0 %	1,5 %
5402 10 90	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, of high tenacity yarn of polyamides other than nylon (aliphatic polyamide) or aramid (aromatic polyamide)	16,0 %	1,5 %
5402 20		16,0 %	1,5 %
5402 31		16,0 %	1,5 %
5402 32		16,0 %	1,5 %
5402 33		16,0 %	1,5 %
5402 39		16,0 %	1,5 %
5402 41 10	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, single, untwisted or with a twist not exceeding 50 turns per meter, of nylon (aliphatic polyamide), other than high tenacity yarn and other than textured yarn	16,0 %	1,5 %

(1)	(2)	(3)	(4)
5402 41 20	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, single, untwisted or with a twist not exceeding 50 turns per meter, of aramid (aromatic polyamide), other than nylon (aliphatic polyamide), other than high tenacity yarn and other than textured yarn	2,0 %	1,5 %
5402 41 90	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, single, untwisted or with a twist not exceeding 50 turns per meter, of polyamides other than nylon or aramid, other than high tenacity yarn and other than textured yarn	16,0 %	1,5 %
5402 42		16,0 %	1,5 %
5402 43		16,0 %	1,5 %
5402 49		16,0 %	1,5 %
5402 51 10	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, single, with a twist exceeding 50 turns per meter, of aramid (aromatic polyamide), other than high tenacity yarn and other than textured yarn	2,0 %	1,5 %
5402 51 90	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, single, with a twist exceeding 50 turns per meter, of polyamides other than aramid (aromatic polyamide), other than high tenacity yarn and other than textured yarn	16,0 %	1,5 %
5402 52		16,0 %	1,5 %
5402 59		16,0 %	1,5 %
5402 61 10	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, multiple (folded) or cabled, other than high tenacity yarn and other than textured yarn, of aramid (aromatic polyamide)	2,0 %	1,5 %
5402 61 90	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, multiple (folded) or cabled, other than high tenacity yarn and other than textured yarn, of polyamides other than aramid (aromatic polyamide)	16,0 %	1,5 %
5402 62		16,0 %	1,5 %
5402 69		16,0 %	1,5 %
5403 10		16,0 %	1,5 %
5403 20		16,0 %	1,5 %
5403 31		16,0 %	1,5 %
5403 32		16,0 %	1,5 %
5403 33		16,0 %	1,5 %
5403 39		16,0 %	1,5 %
5403 41		16,0 %	1,5 %
5403 42		16,0 %	1,5 %
5403 49		16,0 %	1,5 %
5404 10 11	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, artificial catgut, absorbent	2,0 %	1,5 %
5404 10 19	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, artificial catgut, not absorbent	16,0 %	1,5 %
5404 10 90	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; other than artificial catgut	16,0 %	1,5 %
5404 90		16,0 %	1,5 %
5405 00		12,0 %	1,5 %
5406 10		18,0 %	1,5 %

(1)	(2)	(3)	(4)
5406 20		18,0 %	1,5 %
5407 10 11	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404, obtained from high tenacity yarn of aramid (aromatic polyamide), not containing yarn of rubber	2,0 %	1,5 %
5407 10 19	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404, obtained from high tenacity yarn of polyamides other than aramid or from high tenacity yarn of polyesters, not containing yarn of rubber	18,0 %	1,5 %
5407 10 21	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404, obtained from high tenacity yarn of aramid (aromatic polyamide), containing yarn of rubber	2,0 %	1,5 %
5407 10 29	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404, obtained from high tenacity yarn of polyamides other than of aramid (aromatic polyamide) or of polyesters, containing yarn of rubber	18,0 %	1,5 %
5407 20		18,0 %	1,5 %
5407 30		18,0 %	1,5 %
5407 41		18,0 %	1,5 %
5407 42		18,0 %	1,5 %
5407 43		18,0 %	1,5 %
5407 44		18,0 %	1,5 %
5407 51		18,0 %	1,5 %
5407 52		18,0 %	1,5 %
5407 53		18,0 %	1,5 %
5407 54		18,0 %	1,5 %
5407 61		18,0 %	1,5 %
5407 69		18,0 %	1,5 %
5407 71		18,0 %	1,5 %
5407 72		18,0 %	1,5 %
5407 73		18,0 %	1,5 %
5407 74		18,0 %	1,5 %
5407 81		18,0 %	1,5 %
5407 82		18,0 %	1,5 %
5407 83		18,0 %	1,5 %
5407 84		18,0 %	1,5 %
5407 91		18,0 %	1,5 %
5407 92		18,0 %	1,5 %
5407 93		18,0 %	1,5 %
5407 94		18,0 %	1,5 %
5408 10		18,0 %	1,5 %
5408 21		18,0 %	1,5 %
5408 22		18,0 %	1,5 %
5408 23		18,0 %	1,5 %
5408 24		18,0 %	1,5 %
5408 31		18,0 %	1,5 %
5408 32		18,0 %	1,5 %
5408 33		18,0 %	1,5 %
5408 34		18,0 %	1,5 %

(1)	(2)	(3)	(4)
5501 10		16,0 %	1,5 %
5501 20		16,0 %	1,5 %
5501 30		16,0 %	1,5 %
5501 90		16,0 %	1,5 %
5502 00 10	Artificial filament tow, of cellulose acetate	12,0 %	1,5 %
5502 00 20	Artificial filament tow, of viscose rayon	2,0 %	1,5 %
5502 00 90	Artificial filament tow, other than those of cellulose acetate and other than those of viscose rayon	12,0 %	1,5 %
5503 10 10	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of aramid (aromatic polyamide)	2,0 %	1,5 %
5503 10 91	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of other polyamides than aramid, bicomponent fibres, fused at different locations	2,0 %	1,5 %
5503 10 99	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of other polyamides than aramid, other than bicomponent fibres fused at different locations	16,0 %	1,5 %
5503 20		16,0 %	1,5 %
5503 30		16,0 %	1,5 %
5503 40		16,0 %	1,5 %
5503 90 10	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, bicomponent fibres, fused at different locations, other than those of polyamides, polyesters, acrylic, modacrylic or polypropylene	2,0 %	1,5 %
5503 90 90	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, other than bicomponent fibres, fused at different locations, other than those of polyamides, polyesters, acrylic, modacrylic or polypropylene	16,0 %	1,5 %
5504 10		12,0 %	1,5 %
5504 90 10	Artificial staple fibres, not carded, combed or otherwise processed for spinning, cellulosic, obtained through extrusion with N-methyl-morpholine oxide	2,0 %	1,5 %
5504 90 90	Artificial staple fibres, not carded, combed or otherwise processed for spinning, other than those of viscose rayon and other than cellulosic staple fibres, obtained through extrusion with N-methyl-morpholine oxide	12,0 %	1,5 %
5505 10		16,0 %	1,5 %
5505 20		12,0 %	1,5 %
5506 10		16,0 %	1,5 %
5506 20		16,0 %	1,5 %
5506 30		16,0 %	1,5 %
5506 90		16,0 %	1,5 %
5507 00		12,0 %	1,5 %
5508 10		16,0 %	1,5 %
5508 20		12,0 %	1,5 %
5509 11		16,0 %	1,5 %
5509 12 10	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale, containing 85 % or more by weight of staple fibres of aramid (aromatic polyamide), multiple (folded) or cabled	2,0 %	1,5 %
5509 12 >90	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale, containing 85 % or more by weight of staple fibres of polyamides other than of aramid, multiple (folded) or cabled	16,0 %	1,5 %
5509 21		16,0 %	1,5 %
5509 22		16,0 %	1,5 %

(1)	(2)	(3)	(4)
5509 31		16,0 %	1,5 %
5509 32		16,0 %	1,5 %
5509 41		16,0 %	1,5 %
5509 42		16,0 %	1,5 %
5509 51		16,0 %	1,5 %
5509 52		16,0 %	1,5 %
5509 53		16,0 %	1,5 %
5509 59		16,0 %	1,5 %
5509 61		16,0 %	1,5 %
5509 62		16,0 %	1,5 %
5509 69		16,0 %	1,5 %
5509 91		16,0 %	1,5 %
5509 92		16,0 %	1,5 %
5509 99		16,0 %	1,5 %
5510 11		16,0 %	1,5 %
5510 12		16,0 %	1,5 %
5510 20		16,0 %	1,5 %
5510 30		16,0 %	1,5 %
5510 90		16,0 %	1,5 %
5511 10		18,0 %	1,5 %
5511 20		18,0 %	1,5 %
5511 30		18,0 %	1,5 %
5512 11		18,0 %	1,5 %
5512 19		18,0 %	1,5 %
5512 21		18,0 %	1,5 %
5512 29		18,0 %	1,5 %
5512 91 10	Woven fabrics of synthetic staple fibers, containing 85 % or more by weight of aramid staple fibres, unbleached or bleached	2,0 %	1,5 %
5512 91 90	Woven fabrics of synthetic staple fibers, other than those containing 85 % or more by weight of polyester, acrylic, modacrylic or aramid staple fibres, unbleached or bleached	18,0 %	1,5 %
5512 99 10	Woven fabrics of synthetic staple fibers, containing 85 % or more by weight of aramid staple fibres, other than unbleached or bleached	2,0 %	1,5 %
5512 99 90	Woven fabrics of synthetic staple fibres, other than those containing 85 % or more by weight of polyester, acrylic, modacrylic or aramid staple fibres, other than unbleached or bleached	18,0 %	1,5 %
5513 11		18,0 %	1,5 %
5513 12		18,0 %	1,5 %
5513 13		18,0 %	1,5 %
5513 19		18,0 %	1,5 %
5513 21		18,0 %	1,5 %
5513 22		18,0 %	1,5 %
5513 23		18,0 %	1,5 %
5513 29		18,0 %	1,5 %
5513 31		18,0 %	1,5 %

(1)	(2)	(3)	(4)
5513 32		18,0 %	1,5 %
5513 33		18,0 %	1,5 %
5513 39		18,0 %	1,5 %
5513 41		18,0 %	1,5 %
5513 42		18,0 %	1,5 %
5513 43		18,0 %	1,5 %
5513 49		18,0 %	1,5 %
5514 11		18,0 %	1,5 %
5514 12		18,0 %	1,5 %
5514 13		18,0 %	1,5 %
5514 19		18,0 %	1,5 %
5514 21		18,0 %	1,5 %
5514 22		18,0 %	1,5 %
5514 23		18,0 %	1,5 %
5514 29		18,0 %	1,5 %
5514 31		18,0 %	1,5 %
5514 32		18,0 %	1,5 %
5514 33		18,0 %	1,5 %
5514 39		18,0 %	1,5 %
5514 41		18,0 %	1,5 %
5514 42		18,0 %	1,5 %
5514 43		18,0 %	1,5 %
5514 49		18,0 %	1,5 %
5515 11		18,0 %	1,5 %
5515 12		18,0 %	1,5 %
5515 13		18,0 %	1,5 %
5515 19		18,0 %	1,5 %
5515 21		18,0 %	1,5 %
5515 22		18,0 %	1,5 %
5515 29		18,0 %	1,5 %
5515 91		18,0 %	1,5 %
5515 92		18,0 %	1,5 %
5515 99		18,0 %	1,5 %
5516 11		18,0 %	1,5 %
5516 12		18,0 %	1,5 %
5516 13		18,0 %	1,5 %
5516 14		18,0 %	1,5 %
5516 21		18,0 %	1,5 %
5516 22		18,0 %	1,5 %
5516 23		18,0 %	1,5 %
5516 24		18,0 %	1,5 %
5516 31		18,0 %	1,5 %
5516 32		18,0 %	1,5 %
5516 33		18,0 %	1,5 %
5516 34		18,0 %	1,5 %

(1)	(2)	(3)	(4)
5516 41		18,0 %	1,5 %
5516 42		18,0 %	1,5 %
5516 43		18,0 %	1,5 %
5516 44		18,0 %	1,5 %
5516 91		18,0 %	1,5 %
5516 92		18,0 %	1,5 %
5516 93		18,0 %	1,5 %
5516 94		18,0 %	1,5 %
5601 10		18,0 %	1,5 %
5601 21		18,0 %	1,5 %
5601 22 11	Wadding of textiles, of aramid (aromatic polyamide)	2,0 %	1,5 %
5601 22 19	Wadding of textiles, of man-made fibres other than aramid (aromatic polyamide)	18,0 %	1,5 %
5601 22 91	Cylinders for cigarette filters of wadding of man-made fibres	18,0 %	1,5 %
5601 22 99	Articles of wadding other than cylinders for cigarette filters, of man-made fibres	18,0 %	1,5 %
5601 29		18,0 %	1,5 %
5601 30 10	Textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps, of aramid (aromatic polyamide)	2,0 %	1,5 %
5601 30 90	Textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps, other than those of aramid (aromatic polyamide)	18,0 %	1,5 %
5602 10		18,0 %	1,5 %
5602 21		18,0 %	1,5 %
5602 29		18,0 %	1,5 %
5602 90		18,0 %	1,5 %
5603 11 10	Nonwovens, whether or not impregnated, coated, covered or laminated, of a weight not exceeding 25 g/m <sup>2</sup> , of aramid (aromatic polyamide)	2,0 %	1,5 %
5603 11 90	Nonwovens, whether or not impregnated, coated, covered or laminated, of man-made filaments other than those of aramid (aromatic polyamide), of a weight not exceeding 25 g/m <sup>2</sup>	18,0 %	1,5 %
5603 12 10	Nonwovens, whether or not impregnated, coated, covered or laminated, of a weight exceeding 25 g/m <sup>2</sup> but not exceeding 70 g/m <sup>2</sup> , of high density polyethylene	18,0 %	1,5 %
5603 12 20	Nonwovens, whether or not impregnated, coated, covered or laminated, of a weight exceeding 25 g/m <sup>2</sup> but not exceeding 70 g/m <sup>2</sup> , of aramid (aromatic polyamide)	2,0 %	1,5 %
5603 12 90	Nonwovens, whether or not impregnated, coated, covered or laminated, of man-made filaments other than high density polyethylene or aramid (aromatic polyamide), of a weight exceeding 25 g/m <sup>2</sup> but not exceeding 70 g/m <sup>2</sup>	18,0 %	1,5 %
5603 13 10	Nonwovens, whether or not impregnated, coated, covered or laminated, of a weight exceeding 70 g/m <sup>2</sup> but not exceeding 150 g/m <sup>2</sup> , of high density polyethylene	18,0 %	1,5 %
5603 13 20	Nonwovens, whether or not impregnated, coated, covered or laminated, of a weight exceeding 70 g/m <sup>2</sup> but not exceeding 150 g/m <sup>2</sup> , of aramid (aromatic polyamide)	2,0 %	1,5 %
5603 13 90	Nonwovens, whether or not impregnated, coated, covered or laminated, of man-made filaments other than high density polyethylene or aramid (aromatic polyamide), of a weight exceeding 70 g/m <sup>2</sup> but not exceeding 150 g/m <sup>2</sup>	18,0 %	1,5 %

(1)	(2)	(3)	(4)
5603 14 10	Nonwovens, whether or not impregnated, coated, covered or laminated, of a weight exceeding 150 g/m <sup>2</sup> , of aramid (aromatic polyamide)	2,0 %	1,5 %
5603 14 90	Nonwovens, whether or not impregnated, coated, covered or laminated, of man-made filaments other than aramid (aromatic polyamide), of a weight exceeding 150 g/m <sup>2</sup>	18,0 %	1,5 %
5603 91		18,0 %	1,5 %
5603 92		18,0 %	1,5 %
5603 93		18,0 %	1,5 %
5603 94		18,0 %	1,5 %
5604 10		18,0 %	1,5 %
5604 20		18,0 %	1,5 %
5604 90 10	Textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics, imitation catgut made of silk yarn	2,0 %	1,5 %
5604 90 90	Textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics, other than high tenacity yarn of polyesters, of polyamides or of viscose rayon, impregnated or coated, other than imitation catgut made of silk yarn	18,0 %	1,5 %
5605 00		18,0 %	1,5 %
5606 00		18,0 %	1,5 %
5607 10 11	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of jute, measuring less than 0.75 metric number per single yarn	2,0 %	1,5 %
5607 10 19	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of jute, other than those measuring less than 0.75 metric number per single yarn	18,0 %	1,5 %
5607 10 90	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of textile bast fibres of heading 5303 other than jute	18,0 %	1,5 %
5607 21		18,0 %	1,5 %
5607 29		18,0 %	1,5 %
5607 41		18,0 %	1,5 %
5607 49		18,0 %	1,5 %
5607 50		18,0 %	1,5 %
5607 90		18,0 %	1,5 %
5608 11		18,0 %	1,5 %
5608 19		18,0 %	1,5 %
5608 90		18,0 %	1,5 %
5609 00		18,0 %	1,5 %
5701 10		20,0 %	1,5 %
5701 90		20,0 %	1,5 %
5702 10		20,0 %	1,5 %
5702 20		20,0 %	1,5 %
5702 31		20,0 %	1,5 %
5702 32		20,0 %	1,5 %
5702 39		20,0 %	1,5 %
5702 41		20,0 %	1,5 %
5702 42		20,0 %	1,5 %
5702 49		20,0 %	1,5 %



(1)	(2)	(3)	(4)
5702 51		20,0 %	1,5 %
5702 52		20,0 %	1,5 %
5702 59		20,0 %	1,5 %
5702 91		20,0 %	1,5 %
5702 92		20,0 %	1,5 %
5702 99		20,0 %	1,5 %
5703 10		20,0 %	1,5 %
5703 20		20,0 %	1,5 %
5703 30		20,0 %	1,5 %
5703 90		20,0 %	1,5 %
5704 10		20,0 %	1,5 %
5704 90		20,0 %	1,5 %
5705 00		20,0 %	1,5 %
5801 10		18,0 %	1,5 %
5801 21		18,0 %	1,5 %
5801 22		18,0 %	1,5 %
5801 23		18,0 %	1,5 %
5801 24		18,0 %	1,5 %
5801 25		18,0 %	1,5 %
5801 26		18,0 %	1,5 %
5801 31		18,0 %	1,5 %
5801 32		18,0 %	1,5 %
5801 33		18,0 %	1,5 %
5801 34		18,0 %	1,5 %
5801 35		18,0 %	1,5 %
5801 36		18,0 %	1,5 %
5801 90		18,0 %	1,5 %
5802 11		18,0 %	1,5 %
5802 19		18,0 %	1,5 %
5802 20		18,0 %	1,5 %
5802 30		18,0 %	1,5 %
5803 10		18,0 %	1,5 %
5803 90		18,0 %	1,5 %
5804 10		18,0 %	1,5 %
5804 21		18,0 %	1,5 %
5804 29		18,0 %	1,5 %
5804 30		18,0 %	1,5 %
5805 00		18,0 %	1,5 %
5806 10		18,0 %	1,5 %
5806 20		18,0 %	1,5 %
5806 31		18,0 %	1,5 %
5806 32		18,0 %	1,5 %
5806 39		18,0 %	1,5 %
5806 40		18,0 %	1,5 %
5807 10		18,0 %	1,5 %

(1)	(2)	(3)	(4)
5807 90		18,0 %	1,5 %
5808 10		18,0 %	1,5 %
5808 90		18,0 %	1,5 %
5809 00		18,0 %	1,5 %
5810 10		18,0 %	1,5 %
5810 91		18,0 %	1,5 %
5810 92		18,0 %	1,5 %
5810 99		18,0 %	1,5 %
5811 00		18,0 %	1,5 %
5901 10		16,0 %	1,5 %
5901 90		16,0 %	1,5 %
5902 10 10	Tire cord fabric of high tenacity yarn of nylon or other polyamides, impregnated, coated or covered with rubber	16,0 %	1,5 %
5902 10 90	Tire cord fabric of high tenacity yarn of nylon or other polyamides, other than impregnated, coated or covered with rubber	14,0 %	1,5 %
5902 20		16,0 %	1,5 %
5902 90		14,0 %	1,5 %
5903 10		16,0 %	1,5 %
5903 20		16,0 %	1,5 %
5903 90		16,0 %	1,5 %
5904 10		16,0 %	1,5 %
5904 90		16,0 %	1,5 %
5905 00		16,0 %	1,5 %
5906 10		16,0 %	1,5 %
5906 91		16,0 %	1,5 %
5906 99		16,0 %	1,5 %
5907 00		16,0 %	1,5 %
5908 00		16,0 %	1,5 %
5909 00		16,0 %	1,5 %
5910 00		16,0 %	1,5 %
5911 10		16,0 %	1,5 %
5911 20		16,0 %	1,5 %
5911 31		16,0 %	1,5 %
5911 32		16,0 %	1,5 %
5911 40		16,0 %	1,5 %
5911 90		16,0 %	1,5 %
6001 10		18,0 %	1,5 %
6001 21		18,0 %	1,5 %
6001 22		18,0 %	1,5 %
6001 29		18,0 %	1,5 %
6001 91		18,0 %	1,5 %
6001 92		18,0 %	1,5 %
6001 99		18,0 %	1,5 %
6002 40		18,0 %	1,5 %

(1)	(2)	(3)	(4)
6002 90		18,0 %	1,5 %
6003 10		18,0 %	1,5 %
6003 20		18,0 %	1,5 %
6003 30		18,0 %	1,5 %
6003 40		18,0 %	1,5 %
6003 90		18,0 %	1,5 %
6004 10		18,0 %	1,5 %
6004 90		18,0 %	1,5 %
6005 10		18,0 %	1,5 %
6005 21		18,0 %	1,5 %
6005 22		18,0 %	1,5 %
6005 23		18,0 %	1,5 %
6005 24		18,0 %	1,5 %
6005 31		18,0 %	1,5 %
6005 32		18,0 %	1,5 %
6005 33		18,0 %	1,5 %
6005 34		18,0 %	1,5 %
6005 41		18,0 %	1,5 %
6005 42		18,0 %	1,5 %
6005 43		18,0 %	1,5 %
6005 44		18,0 %	1,5 %
6005 90		18,0 %	1,5 %
6006 10		18,0 %	1,5 %
6006 21		18,0 %	1,5 %
6006 22		18,0 %	1,5 %
6006 23		18,0 %	1,5 %
6006 24		18,0 %	1,5 %
6006 31		18,0 %	1,5 %
6006 32		18,0 %	1,5 %
6006 33		18,0 %	1,5 %
6006 34		18,0 %	1,5 %
6006 41		18,0 %	1,5 %
6006 42		18,0 %	1,5 %
6006 43		18,0 %	1,5 %
6006 44		18,0 %	1,5 %
6006 90		18,0 %	1,5 %
6101 10		20,0 %	1,5 %
6101 20		20,0 %	1,5 %
6101 30		20,0 %	1,5 %
6101 90		20,0 %	1,5 %
6102 10		20,0 %	1,5 %
6102 20		20,0 %	1,5 %
6102 30		20,0 %	1,5 %
6102 90		20,0 %	1,5 %
6103 11		20,0 %	1,5 %

(1)	(2)	(3)	(4)
6103 12		20,0 %	1,5 %
6103 19		20,0 %	1,5 %
6103 21		20,0 %	1,5 %
6103 22		20,0 %	1,5 %
6103 23		20,0 %	1,5 %
6103 29		20,0 %	1,5 %
6103 31		20,0 %	1,5 %
6103 32		20,0 %	1,5 %
6103 33		20,0 %	1,5 %
6103 39		20,0 %	1,5 %
6103 41		20,0 %	1,5 %
6103 42		20,0 %	1,5 %
6103 43		20,0 %	1,5 %
6103 49		20,0 %	1,5 %
6104 11		20,0 %	1,5 %
6104 12		20,0 %	1,5 %
6104 13		20,0 %	1,5 %
6104 19		20,0 %	1,5 %
6104 21		20,0 %	1,5 %
6104 22		20,0 %	1,5 %
6104 23		20,0 %	1,5 %
6104 29		20,0 %	1,5 %
6104 31		20,0 %	1,5 %
6104 32		20,0 %	1,5 %
6104 33		20,0 %	1,5 %
6104 39		20,0 %	1,5 %
6104 41		20,0 %	1,5 %
6104 42		20,0 %	1,5 %
6104 43		20,0 %	1,5 %
6104 44		20,0 %	1,5 %
6104 49		20,0 %	1,5 %
6104 51		20,0 %	1,5 %
6104 52		20,0 %	1,5 %
6104 53		20,0 %	1,5 %
6104 59		20,0 %	1,5 %
6104 61		20,0 %	1,5 %
6104 62		20,0 %	1,5 %
6104 63		20,0 %	1,5 %
6104 69		20,0 %	1,5 %
6105 10		20,0 %	1,5 %
6105 20		20,0 %	1,5 %
6105 90		20,0 %	1,5 %
6106 10		20,0 %	1,5 %
6106 20		20,0 %	1,5 %
6106 90		20,0 %	1,5 %

(1)	(2)	(3)	(4)
6107 11		20,0 %	1,5 %
6107 12		20,0 %	1,5 %
6107 19		20,0 %	1,5 %
6107 21		20,0 %	1,5 %
6107 22		20,0 %	1,5 %
6107 29		20,0 %	1,5 %
6107 91		20,0 %	1,5 %
6107 92		20,0 %	1,5 %
6107 99		20,0 %	1,5 %
6108 11		20,0 %	1,5 %
6108 19		20,0 %	1,5 %
6108 21		20,0 %	1,5 %
6108 22		20,0 %	1,5 %
6108 29		20,0 %	1,5 %
6108 31		20,0 %	1,5 %
6108 32		20,0 %	1,5 %
6108 39		20,0 %	1,5 %
6108 91		20,0 %	1,5 %
6108 92		20,0 %	1,5 %
6108 99		20,0 %	1,5 %
6109 10		20,0 %	1,5 %
6109 90		20,0 %	1,5 %
6110 11		20,0 %	1,5 %
6110 12		20,0 %	1,5 %
6110 19		20,0 %	1,5 %
6110 20		20,0 %	1,5 %
6110 30		20,0 %	1,5 %
6110 90		20,0 %	1,5 %
6111 10		20,0 %	1,5 %
6111 20		20,0 %	1,5 %
6111 30		20,0 %	1,5 %
6111 90		20,0 %	1,5 %
6112 11		20,0 %	1,5 %
6112 12		20,0 %	1,5 %
6112 19		20,0 %	1,5 %
6112 20		20,0 %	1,5 %
6112 31		20,0 %	1,5 %
6112 39		20,0 %	1,5 %
6112 41		20,0 %	1,5 %
6112 49		20,0 %	1,5 %
6113 00		20,0 %	1,5 %
6114 10		20,0 %	1,5 %
6114 20		20,0 %	1,5 %
6114 30		20,0 %	1,5 %
6114 90		20,0 %	1,5 %

(1)	(2)	(3)	(4)
6115 11		20,0 %	1,5 %
6115 12		20,0 %	1,5 %
6115 19		20,0 %	1,5 %
6115 20		20,0 %	1,5 %
6115 91		20,0 %	1,5 %
6115 92		20,0 %	1,5 %
6115 93		20,0 %	1,5 %
6115 99		20,0 %	1,5 %
6116 10		20,0 %	1,5 %
6116 91		20,0 %	1,5 %
6116 92		20,0 %	1,5 %
6116 93		20,0 %	1,5 %
6116 99		20,0 %	1,5 %
6117 10		20,0 %	1,5 %
6117 20		20,0 %	1,5 %
6117 80		20,0 %	1,5 %
6117 90		20,0 %	1,5 %
6201 11		20,0 %	1,5 %
6201 12		20,0 %	1,5 %
6201 13		20,0 %	1,5 %
6201 19		20,0 %	1,5 %
6201 91		20,0 %	1,5 %
6201 92		20,0 %	1,5 %
6201 93		20,0 %	1,5 %
6201 99		20,0 %	1,5 %
6202 11		20,0 %	1,5 %
6202 12		20,0 %	1,5 %
6202 13		20,0 %	1,5 %
6202 19		20,0 %	1,5 %
6202 91		20,0 %	1,5 %
6202 92		20,0 %	1,5 %
6202 93		20,0 %	1,5 %
6202 99		20,0 %	1,5 %
6203 11		20,0 %	1,5 %
6203 12		20,0 %	1,5 %
6203 19		20,0 %	1,5 %
6203 21		20,0 %	1,5 %
6203 22		20,0 %	1,5 %
6203 23		20,0 %	1,5 %
6203 29		20,0 %	1,5 %
6203 31		20,0 %	1,5 %
6203 32		20,0 %	1,5 %
6203 33		20,0 %	1,5 %
6203 39		20,0 %	1,5 %
6203 41		20,0 %	1,5 %

(1)	(2)	(3)	(4)
6203 42		20,0 %	1,5 %
6203 43		20,0 %	1,5 %
6203 49		20,0 %	1,5 %
6204 11		20,0 %	1,5 %
6204 12		20,0 %	1,5 %
6204 13		20,0 %	1,5 %
6204 19		20,0 %	1,5 %
6204 21		20,0 %	1,5 %
6204 22		20,0 %	1,5 %
6204 23		20,0 %	1,5 %
6204 29		20,0 %	1,5 %
6204 31		20,0 %	1,5 %
6204 32		20,0 %	1,5 %
6204 33		20,0 %	1,5 %
6204 39		20,0 %	1,5 %
6204 41		20,0 %	1,5 %
6204 42		20,0 %	1,5 %
6204 43		20,0 %	1,5 %
6204 44		20,0 %	1,5 %
6204 49		20,0 %	1,5 %
6204 51		20,0 %	1,5 %
6204 52		20,0 %	1,5 %
6204 53		20,0 %	1,5 %
6204 59		20,0 %	1,5 %
6204 61		20,0 %	1,5 %
6204 62		20,0 %	1,5 %
6204 63		20,0 %	1,5 %
6204 69		20,0 %	1,5 %
6205 10		20,0 %	1,5 %
6205 20		20,0 %	1,5 %
6205 30		20,0 %	1,5 %
6205 90		20,0 %	1,5 %
6206 10		20,0 %	1,5 %
6206 20		20,0 %	1,5 %
6206 30		20,0 %	1,5 %
6206 40		20,0 %	1,5 %
6206 90		20,0 %	1,5 %
6207 11		20,0 %	1,5 %
6207 19		20,0 %	1,5 %
6207 21		20,0 %	1,5 %
6207 22		20,0 %	1,5 %
6207 29		20,0 %	1,5 %
6207 91		20,0 %	1,5 %
6207 92		20,0 %	1,5 %
6207 99		20,0 %	1,5 %

(1)	(2)	(3)	(4)
6208 11		20,0 %	1,5 %
6208 19		20,0 %	1,5 %
6208 21		20,0 %	1,5 %
6208 22		20,0 %	1,5 %
6208 29		20,0 %	1,5 %
6208 91		20,0 %	1,5 %
6208 92		20,0 %	1,5 %
6208 99		20,0 %	1,5 %
6209 10		20,0 %	1,5 %
6209 20		20,0 %	1,5 %
6209 30		20,0 %	1,5 %
6209 90		20,0 %	1,5 %
6210 10		20,0 %	1,5 %
6210 20		20,0 %	1,5 %
6210 30		20,0 %	1,5 %
6210 40		20,0 %	1,5 %
6210 50		20,0 %	1,5 %
6211 11		20,0 %	1,5 %
6211 12		20,0 %	1,5 %
6211 20		20,0 %	1,5 %
6211 31		20,0 %	1,5 %
6211 32		20,0 %	1,5 %
6211 33		20,0 %	1,5 %
6211 39		20,0 %	1,5 %
6211 41		20,0 %	1,5 %
6211 42		20,0 %	1,5 %
6211 43		20,0 %	1,5 %
6211 49		20,0 %	1,5 %
6212 10		20,0 %	1,5 %
6212 20		20,0 %	1,5 %
6212 30		20,0 %	1,5 %
6212 90		20,0 %	1,5 %
6213 10		20,0 %	1,5 %
6213 20		20,0 %	1,5 %
6213 90		20,0 %	1,5 %
6214 10		20,0 %	1,5 %
6214 20		20,0 %	1,5 %
6214 30		20,0 %	1,5 %
6214 40		20,0 %	1,5 %
6214 90		20,0 %	1,5 %
6215 10		20,0 %	1,5 %
6215 20		20,0 %	1,5 %
6215 90		20,0 %	1,5 %
6216 00		20,0 %	1,5 %
6217 10		20,0 %	1,5 %



(1)	(2)	(3)	(4)
6217 90		20,0 %	1,5 %
6301 10		20,0 %	1,5 %
6301 20		20,0 %	1,5 %
6301 30		20,0 %	1,5 %
6301 40		20,0 %	1,5 %
6301 90		20,0 %	1,5 %
6302 10		20,0 %	1,5 %
6302 21		20,0 %	1,5 %
6302 22		20,0 %	1,5 %
6302 29		20,0 %	1,5 %
6302 31		20,0 %	1,5 %
6302 32		20,0 %	1,5 %
6302 39		20,0 %	1,5 %
6302 40		20,0 %	1,5 %
6302 51		20,0 %	1,5 %
6302 52		20,0 %	1,5 %
6302 53		20,0 %	1,5 %
6302 59		20,0 %	1,5 %
6302 60		20,0 %	1,5 %
6302 91		20,0 %	1,5 %
6302 92		20,0 %	1,5 %
6302 93		20,0 %	1,5 %
6302 99		20,0 %	1,5 %
6303 11		20,0 %	1,5 %
6303 12		20,0 %	1,5 %
6303 19		20,0 %	1,5 %
6303 91		20,0 %	1,5 %
6303 92		20,0 %	1,5 %
6303 99		20,0 %	1,5 %
6304 11		20,0 %	1,5 %
6304 19		20,0 %	1,5 %
6304 91		20,0 %	1,5 %
6304 92		20,0 %	1,5 %
6304 93		20,0 %	1,5 %
6304 99		20,0 %	1,5 %
6305 10		16,0 %	1,5 %
6305 20		16,0 %	1,5 %
6305 32		16,0 %	1,5 %
6305 33		16,0 %	1,5 %
6305 39		16,0 %	1,5 %
6305 90		16,0 %	1,5 %
6306 11		20,0 %	1,5 %
6306 12		20,0 %	1,5 %
6306 19		20,0 %	1,5 %
6306 21		20,0 %	1,5 %

(1)	(2)	(3)	(4)
6306 22		20,0 %	1,5 %
6306 29		20,0 %	1,5 %
6306 31		20,0 %	1,5 %
6306 39		20,0 %	1,5 %
6306 41		20,0 %	1,5 %
6306 49		20,0 %	1,5 %
6306 91		20,0 %	1,5 %
6306 99		20,0 %	1,5 %
6307 10		20,0 %	1,5 %
6307 20		20,0 %	1,5 %
6307 90 10	Other made-up articles, including dress patterns, other than floor-cloths, dish-cloths, dusters and similar cleaning cloths, other than life-jackets and life-belts, of non-wovens	20,0 %	1,5 %
6307 90 20	Other made-up articles, flame-retardant tubular articles, for use as an emergency exit for people, whether or not containing accessories for assembly, other than of non-wovens	2,0 %	1,5 %
6307 90 90	Other made-up articles, including dress patterns, other than floor-cloths, dish-cloths, dusters and similar cleaning cloths, other than life-jackets and life-belts, other than of non-wovens, other than flame-retardant tubular articles, for use as an emergency exit for people whether or not containing accessories for assembly	20,0 %	1,5 %
6308 00		20,0 %	1,5 %
6310 10		20,0 %	1,5 %
6310 90		20,0 %	1,5 %

The description of the products is deemed to be indicative only. The scope of the arrangements provided for in this Regulation is, for the purposes of this Annex, determined by the scope of the codes as they exist at the time of the adoption of the latest amendment of this Regulation.

## ANNEX 2

In order to avoid circumvention of import regulations applied by the Federative Republic of Brazil and the European Community:

1. In accordance with Paragraph 4 of the MoU, the European Community will subject to a double-checking system the categories previously under quotas, i.e. Categories 1, 2, 2A, 3, 4, 6, 6C, 9, 20, 22 and 39. In accordance with such a system, as provided for in Articles 18 to 24 of Annex III to Council Regulation (EEC) No 3030/93, the licensing offices of the European Community shall issue import licences automatically without restriction, within five days from the presentation of an export licence, and free of charge. Both Parties can enter into an administrative arrangement providing for the transmission of data concerning export licenses in an electronic form replacing the granting of export licences in a paper form.
2. The European Community will closely co-operate with Brazil to ensure the authenticity of the origin of exports from the European Union of textiles and clothing products covered by this agreement, and in particular the following:

CN code <sup>(1)</sup>:

5402 31 00	5503 20 00	5804 10 90	6110 19	6211 11 00
5402 32 00	5503 30 00	5804 21	6110 30	6211 33
5402 33 00	5509 32	5810 92	6110 90	6211 43
5402 41 00	5513 11	5810 99	6111 30	6305 10
5402 42 00	5514 13 00	60	6112 12 00	6308 00 00
5402 52 00	5515		6203	
5406 10 00	5516 12 00	6103 43	6204	
5407	5516 13 00	6106 20 00	6205	
5408	5516 14 00	6106 90	6206	
5501 30 00	5516 22 00	6110 11	6208 22 00	
	5516 92 00	6110 12		

Such co-operation will be carried out in accordance with the provisions of Title V of Protocol A in the Agreement between the EC and Brazil on trade in textile products of 12 September 1986.

<sup>(1)</sup> The products covered by this list are determined by the corresponding product description of Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 279, 23.10.2001, p. 1).

### Agreed Minute (referred to in Paragraph 5 of the MoU)

In the context of the Agreement in the form of a Memorandum of Understanding on trade in textile and clothing products between the European Community and the Federative Republic of Brazil initialled in Brasilia on 8 August 2002 and more particularly with reference to Paragraph 5 thereof the Parties recorded their understanding that non-tariff barriers related to all forms of hindrance to trade in the sector are not to be applied by any of the Parties. Bearing in mind their WTO commitments (rights and obligations), the Parties agree these non-tariff barriers include but are not limited to matters such as:

- any additional customs duties on the import or sale of products of EU or Brazilian origin in excess of those set out in the Agreement, or any fees and charges in connection with importation or exportation in excess of the approximate cost of services rendered <sup>(1)</sup>;
- any taxes which are higher than any such taxes imposed on the production or sale of equivalent domestic goods;
- technical regulations or standards, or conformity assessment or certification rules, procedures or practices going beyond the purposes for which they are required;
- any indicative values resulting in effective application of minimum prices or arbitrary and fictitious prices or any customs valuation rules, procedures or practices giving rise to barriers to trade;
- rules, procedures or practices for pre-shipment inspection that are discriminatory, non-transparent, excessively lengthy or burdensome, and the imposition of customs controls for the clearance of goods to shipments that have already been subject of pre-shipment inspection;
- excessively burdensome, costly or arbitrary rules, procedures or practices concerning the certification of the origin of products or requiring direct shipment of goods from the country of origin to the country of destination;
- any non-automatic, discretionary or other licensing requirements, rules, procedures or practices imposing disproportionate burdens or having restrictive effects on imports. In particular application for automatic licenses submitted in an appropriate and complete form should be approved immediately on receipt, to the extent administratively feasible, but within a maximum of 10 working days;
- requirements or practices concerning marking, labelling, the description of composition of the product or the description of the manufacturing of products which, either in their formulation or in their application, are in any form discriminatory as compared with domestic products and non more trade restrictive than necessary to fulfil a legitimate objective <sup>(2)</sup>;
- unduly long customs clearance delays or excessively burdensome, non-transparent or costly customs procedures, including inspection requirements, which have an unnecessary restrictive effect on imports;
- subsidies causing injury to the textiles and clothing industry of the other Party.

In order to facilitate legitimate trade, notwithstanding the need of effective control, the Parties undertake to:

- co-operate and exchange information on all issues concerning customs legislation and procedures, and in particular to deal promptly with problems faced by operators arising from measures covered by this agreement;

<sup>(1)</sup> The Parties understand that the AFRMM is not covered by this provision.

<sup>(2)</sup> The European Community agrees that eco-labelling requirements in the textile sector will not be applied as an additional hindrance to imports from Brazil.

- provide effective, non-discriminatory and prompt procedures enabling the right of appeal against customs and other agency administrative actions, ruling and decisions affecting import or export of goods;
- establish an appropriate consultation mechanism between customs administrations and traders on customs regulations and procedures;
- publish, as far as possible through electronic means, and publicise new legislation and general procedures related to customs, as well as any modification, no later than the entry into force of any such legislation and procedures;
- co-operate with a view to reaching a common approach to issues relating to customs valuation, in particular the elaboration of a 'code of good practices' in relation to working methods and operational aspects, the use of indicative or reference indices, appropriate documentation to certify the accuracy of the customs value and the use of securities. The Parties agree to open negotiations on the 'code of good practices' at the entry into force of the present Memorandum of Understanding and to conclude them as soon as possible.

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#### **Additional agreed minute**

The European Community notes the commitment by the Government of Brazil to make its best endeavours so that the additional tax of 1,5 % applied on imports of goods into Brazil and initially expiring on 31 December 2002 will not be applied beyond that date for the products listed in Annex 1 of the Memorandum of Understanding. The European Community considers that the discontinuation of this tax for the products listed in Annex 1 of the Memorandum of Understanding from 31 December 2002 is part of the balance of concessions of the agreement. If, however, this additional tax of 1,5 % is extended for the products listed in Annex 1 of the Memorandum of Understanding, the European Community agrees to grant a maximum period of three months, beginning 1 January 2003, for its expiration. Should such tax be extended beyond that date, the European Community and the Federative Republic of Brazil agree that the European Community can reintroduce the quota for either category 2A or for category 9 at the levels corresponding to their bilateral understanding notified under the present Agreement on Textiles and Clothing (ATC). Before reintroducing this quota, the European Community will notify Brazil of its intention of doing so. Brazil and the European Community agree to hold consultations prior to the reintroduction of such quota within 60 days of the request of either Party. In the event the Parties cannot agree on appropriate remedial action within 60 days from the request the consultations, the European Community will have the right to re-introduce the quota as from 1 June 2003 on.

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### **Declaration**

In the context of the Agreement in the form of a Memorandum of Understanding on trade in textile and clothing products between the European Community and the Federative Republic of Brazil and the Agreed Minute thereto initialled in Brasilia on 8 August 2002, and more particularly with reference to the possible reintroduction of quotas in the event of a failure by Brazil to fulfil the obligations referred to in Paragraphs 2 and 5 in the same way as Brazil retains the right to suspend the application of its commitments on Paragraphs 2 and 5, should the European Community reapply quotas in a manner inconsistent with its obligations under this agreement or fail to fulfil any of the obligations contained in Paragraph 5, the Parties declare that the commitments taken concerning non-tariff barriers are bilateral commitments entered into between the parties independently of any multilateral commitments also applicable to the Parties. In consequence the Parties agree that the application of these provisions is of a purely bilateral nature. The Parties further agree that these bilateral commitments are not intended to go beyond or place them under higher standards or obligations than the level of commitments they have entered into in a multilateral context. This agreement is without prejudice to the rights and obligations of the Parties under multilateral agreements to which both are Parties.

With respect to existing taxes, fees or charges applied by any of the two Parties not covered by the Agreed Minute, it is understood they are subject to WTO rules.

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### **'Side Letter'**

With reference to the Memorandum of Understanding between the Federative Republic of Brazil and the European Union of 8 August 2002 and as part of the result of these negotiations, it is agreed that both Parties will seek an early elimination, either upon entry into force or at the latest in stage 1 of the industrial tariff dismantling schedule, of customs duties applied to all products listed in Annex 1 of the Memorandum of Understanding under the EU-Mercosur FTA.

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