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► **B****AGREEMENT****between the European Economic Community and the Swiss Confederation**

(OJ L 300, 31.12.1972, p. 189)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Decision of the Joint Committee No 5/73	L 160	65	18.6.1973
► <u>M2</u>	Decision of the Joint Committee No 6/73	L 160	67	18.6.1973
► <u>M3</u>	Decision of the Joint Committee No 7/73	L 160	72	18.6.1973
► <u>M4</u>	Decision of the Joint Committee No 8/73	L 160	73	18.6.1973
► <u>M5</u>	Decision No 9/73 of the Joint Committee	L 347	37	17.12.1973
► <u>M6</u>	Decision No 10/73 of the Joint Committee of 12 December 1973	L 365	136	31.12.1973
► <u>M7</u>	Decision No 11/73 of the Joint Committee of 11 December 1973	L 365	162	31.12.1973
► <u>M8</u>	Decision No 11/73 of the Joint Committee of 11 December 1973	L 365	166	31.12.1973
► <u>M9</u>	Decision No 1/74 of the Joint Committee	L 224	17	13.8.1974
► <u>M10</u>	Decision No 2/74 of the Joint Committee	L 224	18	13.8.1974
► <u>M11</u>	Decision No 3/74 of the Joint Committee of 31 October 1974	L 352	32	28.12.1974
► <u>M12</u>	Supplementary protocol to the Agreement between the European Economic Community and the Swiss Confederation	L 106	17	26.4.1975
► <u>M13</u>	Decision No 1/75 of the Joint Committee of 1 December 1975	L 338	74	31.12.1975
► <u>M14</u>	Decision No 2/75 of the Joint Committee of 1 December 1975	L 338	76	31.12.1975
► <u>M15</u>	Decision 1/76 of the Joint Committee of 12 April 1976	L 215	14	7.8.1976
► <u>M16</u>	Agreement in the form of an exchange of letters amending Tables I and II annexed to Protocol 2 to the Agreement between the European Economic Community and the Swiss Confederation	L 298	44	28.10.1976
► <u>M17</u>	Agreement in the form of an exchange of letters amending the English version of Table II of Protocol 2 to the Agreement between the European Economic Community and the Swiss Confederation	L 328	58	26.11.1976
► <u>M18</u>	Decision No 2/76 of the Joint Committee	L 328	50	26.11.1976
► <u>M19</u>	Decision No 3/76 of the Joint Committee	L 328	56	26.11.1976
► <u>M20</u>	Agreement in the form of an exchange of letters amending Annex A to Protocol 1 to the Agreement between the European Economic Community and the Swiss Confederation	L 338	17	7.12.1976

► <u>M21</u>	Joint Committee Decision No 1/77 of 14 December 1977	L 342	28	29.12.1977
► <u>M22</u>	Joint Committee Decision No 2/77 of 14 December 1977	L 342	87	29.12.1977
► <u>M23</u>	Council Regulation (EEC) No 2933/77 of 20 December 1977	L 342	27	29.12.1977
► <u>M24</u>	Agreement in the form of an exchange of letters amending Annex A to Protocol 1 to the Agreement between the European Economic Community and the Swiss Confederation	L 116	2	28.4.1978
► <u>M25</u>	Agreement in the form of an exchange of letters amending the Agreement between the European Economic Community and the Swiss Confederation	L 303	26	28.10.1978
► <u>M26</u>	Joint Committee Decision No 1/78 of 5 December 1978	L 376	20	30.12.1978
► <u>M27</u>	Joint Committee Decision No 1/80 of 28 May 1980	L 257	20	1.10.1980
► <u>M28</u>	Joint Committee Decision No 2/80 of 28 May 1980	L 257	41	1.10.1980
► <u>M29</u>	Joint Committee Decision No 3/80 amending Protocol 3 concerning the definition of the concept of originating products and methods of administrative cooperation to take account of the accession of the Hellenic Republic to the Community	L 385	17	31.12.1980
► <u>M30</u>	Joint Committee Decision No 1/81 of 1 June 1981	L 247	14	31.8.1981
► <u>M31</u>	Joint Committee Decision No 2/81 of 1 June 1981	L 247	28	31.8.1981
► <u>M32</u>	Joint Committee Decision No 3/81 of 1 June 1981	L 247	48	31.8.1981
► <u>M33</u>	Joint Committee Decision No 4/81 of 1 June 1981	L 247	63	31.8.1981
► <u>M34</u>	Joint Committee Decision No 1/82 of 17 September 1982	L 382	24	31.12.1982
► <u>M35</u>	EEC-Switzerland Joint Committee Decision No 2/82 of 8 December 1982	L 385	68	31.12.1982
► <u>M36</u>	EEC-Switzerland Joint Committee Decision No 2/82 of 8 December 1982	L 385	68	31.12.1982
► <u>M37</u>	Agreement in the form of an exchange of letters amending Table II annexed to Protocol 2 of the Agreement between the European Economic Community and the Swiss Confederation	L 337	2	2.12.1983
► <u>M38</u>	Agreement in the form of an exchange of letters consolidating and modifying the text of Protocol 3 to the Agreement between the European Economic Community and the Swiss Confederation	L 323	313	11.12.1984
► <u>M39</u>	Decision No 1/85 of the EEC-Switzerland Joint Committee of 21 May 1985	L 301	14	15.11.1985
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► <u>M41</u>	EEC-Switzerland Joint Committee decision No 2/85 of 3 December 1985	L 47	47	25.2.1986
► <u>M42</u>	Decision No 1/86 of the EEC-Switzerland Joint Committee of 17 March 1986	L 134	27	21.5.1986
► <u>M43</u>	Decision No 2/86 of the EEC-Switzerland Joint Committee of 28 May 1986	L 199	28	22.7.1986
► <u>M44</u>	Decision No 3/86 of the EEC-Austria Joint Committee of 10 December 1986	L 100	26	11.4.1987
► <u>M45</u>	Decision No 1/87 of the EEC-Switzerland Joint Committee of 4 June 1987	L 236	12	20.8.1987
► <u>M46</u>	Decision No 2/87 of the EEC-Switzerland Joint Committee of 23 October 1987	L 388	39	31.12.1987
► <u>M47</u>	Decision No 3/87 of the EEC-Switzerland Joint Committee of 14 December 1987	L 100	14	19.4.1988
► <u>M48</u>	Protocol 3 concerning the definition of the concept of originating products and methods of administrative cooperation	L 216	75	8.8.1988

► <u>M49</u>	Decision No 2/88 of the EEC-Switzerland Joint Committee of 6 December 1988	L 379	27	31.12.1988
► <u>M50</u>	Decision No 3/88 of the EEC-Switzerland Joint Committee of 6 December 1988	L 379	29	31.12.1988
► <u>M51</u>	Decision No 4/88 of the EEC-Switzerland Joint Committee of 6 December 1988	L 379	30	31.12.1988
► <u>M52</u>	Decision No 5/88 of the EEC-Switzerland Joint Committee of 6 December 1988	L 381	22	31.12.1988
► <u>M53</u>	Decision No 1/89 of the EEC-Switzerland Joint Committee of 26 June 1989	L 278	23	27.9.1989
► <u>M54</u>	Supplementary protocol to the Agreement between the European Economic Community and the Swiss Confederation concerning the elimination of existing and prevention of new quantitative restrictions affecting exports or measures having equivalent effect	L 295	29	13.10.1989
► <u>M55</u>	Decision No 1/90 of the EEC- Switzerland Joint Committee of 2 May 1990	L 176	12	10.7.1990
► <u>M56</u>	Decision No 4/90 of the EEC-Switzerland Joint Committee of 8 June 1990	L 210	36	8.8.1990
► <u>M57</u>	Decision No 1/9 of the EEC-Switzerland Joint Committee of 27 September 1991	L 311	17	12.11.1991
► <u>M58</u>	Decision No 2/91 of the EEC-Switzerland Joint Committee of 27 September 1991	L 311	18	12.11.1991
► <u>M59</u>	Decision No 3/91 of the EEC-Switzerland Joint Committee of 13 December 1991	L 42	45	18.2.1992
► <u>M60</u>	Decision No 3/92 of the EEC-Switzerland Joint Committee of 18 November 1992	L 85	21	6.4.1993
► <u>M61</u>	Decision No 1/93 of the EEC-Switzerland Joint Committee of 5 April 1993	L 283	37	18.11.1993
► <u>M62</u>	Decision No 2/93 of the EEC-Switzerland Joint Committee of 28 April 1993	L 52	11	23.2.1994
► <u>M63</u>	Decision No 3/93 of the EEC-Switzerland Joint Committee of 28 June 1993	L 52	23	23.2.1994
► <u>M64</u>	Decision No 1/94 of the EC-Switzerland Joint Committee of 6 April 1994	L 204	150	6.8.1994
► <u>M65</u>	Agreement in the form of an exchange of letters between the European Community and the Swiss Confederation adding to the Agreement between the European Economic Community and the Swiss Confederation a protocol on mutual administrative assistance in customs matters	L 169	77	27.6.1997
► <u>M66</u>	Decision No 1/96 of the EC-Switzerland Joint Committee of 19 December 1996	L 195	1	23.7.1997
► <u>M67</u>	Decision No 1/1999 of the EC-Switzerland Joint Committee of 24 June 1999	L 249	25	22.9.1999
► <u>M68</u>	Decision No 2/1999 of the EC-Switzerland Joint Committee of 29 November 1999	L 323	14	15.12.1999
► <u>M69</u>	Agreement in the form of an Exchange of Letters between the European Community, of the one part, and the Swiss Confederation, of the other part, concerning Protocol 2 to the Agreement between the European Economic Community and the Swiss Confederation	L 76	12	25.3.2000
► <u>M70</u>	Decision No 1/2000 of the EC-Switzerland Joint Committee of 25 October 2000	L 51	1	21.2.2001
► <u>M71</u>	Decision No 1/2001 of the EC-Switzerland Joint Committee of 24 January 2001	L 51	40	21.2.2001
► <u>M72</u>	Decision No 801/2004 of the EC-Switzerland Joint Committee of 28 April 2004	L 352	18	27.11.2004

► <u>M73</u>	Agreement between the European Community and the Swiss Confederation amending the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 as regards the provisions applicable to processed agricultural products	L 23	19	26.1.2005
► <u>M74</u>	amended by Decision No 1/2014 of the EU-Switzerland Joint Committee of 13 February 2014	L 54	19	22.2.2014
► <u>M75</u>	Decision No 2/2005 of the EC-Switzerland Joint Committee of 17 March 2005	L 101	17	21.4.2005
► <u>M76</u>	Decision No 3/2005 of the EC-Switzerland Joint Committee of 15 December 2005	L 45	1	15.2.2006
► <u>M77</u>	Decision No 1/2006 of the EC-Switzerland Joint Committee of 31 January 2006	L 44	18	15.2.2006
► <u>M78</u>	Decision No 2/2006 of the EC-Switzerland Joint Committee of 31 January 2006	L 44	21	15.2.2006
► <u>M79</u>	Decision No 1/2007 of the EC-Switzerland Joint Committee of 31 January 2007	L 35	29	8.2.2007
► <u>M80</u>	Decision No 1/2008 of the EC-Switzerland Joint Committee of 22 February 2008	L 69	34	13.3.2008
► <u>M81</u>	Decision No 1/2009 of the EC-Switzerland Joint Committee of 14 January 2009	L 29	55	31.1.2009
► <u>M82</u>	Decision No 2/2009 of the EC-Switzerland Joint Committee of 13 July 2009	L 252	1	24.9.2009
► <u>M83</u>	Decision No 1/2010 of the EU-Switzerland Joint Committee of 28 January 2010	L 41	72	16.2.2010
► <u>M84</u>	Decision No 1/2011 of the EU-Switzerland Joint Committee of 14 January 2011	L 19	40	22.1.2011
► <u>M85</u>	Decision No 1/2012 of the EU-Switzerland Joint Committee of 15 March 2012	L 85	35	24.3.2012
► <u>M86</u>	Decision No 1/2013 of the EU-Switzerland Joint Committee of 18 March 2013	L 82	60	22.3.2013

Corrected by:

- **C1** Corrigendum, OJ L 19, 25.1.1986, p. 63 (21984A1211(06))

▼B**AGREEMENT****between the European Economic Community and the Swiss Confederation**

THE EUROPEAN ECONOMIC COMMUNITY,

of the one part, and

THE SWISS CONFEDERATION,

of the other part,

DESIRING to consolidate and to extend, upon the enlargement of the European Economic Community, the economic relations existing between the Community and Switzerland and to ensure, with due regard for fair conditions of competition, the harmonious development of their commerce for the purpose of contributing to the work of constructing Europe,

RESOLVED to this end to eliminate progressively the obstacles to substantially all their trade, in accordance with the provisions of the General Agreement on Tariffs and Trade concerning the establishment of free trade areas,

DECLARING their readiness to examine, in the light of any relevant factor, and in particular of developments in the Community, the possibility of developing and deepening their relations where it would appear to be useful in the interests of their economies to extend them to fields not covered by this Agreement,

HAVE DECIDED, in pursuit of these objectives and considering that no provision of this Agreement may be interpreted as exempting the Contracting Parties from the obligations which are incumbent upon them under other international agreements,

TO CONCLUDE THIS AGREEMENT:

Article 1

The aim of this Agreement is:

- (a) to promote through the expansion of reciprocal trade the harmonious development of economic relations between the European Economic Community and the Swiss Confederation and thus to foster in the Community and in Switzerland the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability,
- (b) to provide fair conditions of competition for trade between the Contracting Parties,
- (c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.

▼M70*Article 2*

The Agreement shall apply to products originating in the Community or Switzerland:

- (i) which fall within Chapters 25 to 97 of the Harmonised Commodity Description and Coding System, excluding the products listed in Annex I;
- (ii) which are specified in Annex II;

▼M70

- (iii) which are specified in Protocol 2, with due regard to the arrangements provided for in that Protocol.

▼B*Article 3*

1. No new customs duty on imports shall be introduced in trade between the Community and Switzerland.
2. Customs duties on imports shall be progressively abolished in accordance with the following timetable:
 - (a) on 1 April 1973 each duty shall be reduced to 80 % of the basic duty;
 - (b) four further reductions of 20 % each shall be made on:
 - 1 January 1974,
 - 1 January 1975,
 - 1 January 1976,
 - 1 July 1977.

Article 4

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

The Contracting Parties may replace a customs duty of a fiscal nature or the fiscal element of a customs duty by an internal tax.

2. Denmark, Ireland ►**M12** ————— ◄ and the United Kingdom may retain until 1 January 1976 a customs duty of a fiscal nature or the fiscal element of a customs duty in the event of implementation of Article 38 of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' ►**M12** ————— ◄.

▼M70

3. Switzerland may retain temporarily, while observing the conditions of Article 18, duties corresponding to the fiscal element contained in customs duties on imports of products specified in Annex III.

▼B

The Joint Committee provided for in Article 29 shall examine whether the conditions set out in the preceding subparagraph are being met, particularly where a change has been made in the amount of the fiscal element.

The Joint Committee shall examine the position with a view to the conversion of such duties into internal charges before 1 January 1980 or before any other date which it might determine in the light of circumstances.

Article 5

1. The basic duty to which the successive reductions provided for in Article 3 and in Protocol No 1 are to be applied shall, for each product, be the duty actually applied on 1 January 1972.
2. If, after 1 January 1972, any tariff reductions resulting from the tariff agreements concluded as a result of the Trade Conference held in Geneva from 1964 to 1967 become applicable, such reduced duties shall replace the basic duties referred to in paragraph 1.

▼B

3. The reduced duties calculated in accordance with Article 3 and ►M12 Protocols No 1 and No 2 ◄ shall be applied rounded to the first decimal place.

Subject to the application by the Community of Article 39 (5) of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' ►M12 — ◄, as regards the specific duties or the specific part of the mixed duties in the Irish Customs Tariff, Article 3 and ►M12 Protocols No 1 and No 2 ◄ shall be applied, with rounding to the fourth decimal place.

Article 6

1. No new charge having an effect equivalent to a customs duty on imports shall be introduced in trade between the Community and Switzerland.

2. Charges having an effect equivalent to customs duties on imports introduced on or after 1 January 1972 in trade between the Community and Switzerland shall be abolished upon the entry into force of the Agreement.

Any charge having an effect equivalent to a customs duty on imports, the rate of which on 31 December 1972 is higher than that actually applied on 1 January 1972 shall be reduced to the latter rate upon the entry into force of the Agreement.

3. Charges having an effect equivalent to customs duties on imports shall be progressively abolished in accordance with the following timetable:

- (a) by 1 January 1974 at the latest each charge shall be reduced to 60 % of the rate applied on 1 January 1972;
- (b) three further reductions of 20 % each shall be made on:
 - 1 January 1975,
 - 1 January 1976,
 - 1 July 1977.

Article 7

1. No customs duty on exports or charge having equivalent effect shall be introduced in trade between the Community and Switzerland.

Customs duties on exports and charges having equivalent effect shall be abolished not later than 1 January 1974.

▼M70

2. In the case of products listed in Annex IV, customs duties on exports and charges having equivalent effect shall be abolished in accordance with the provisions of that Annex.

▼B*Article 8*

Protocol No 1 lays down the tariff treatment and arrangements applicable to certain products.

Article 9

Protocol No 2 lays down the tariff treatment and arrangements applicable to certain goods obtained by processing agricultural products.

▼B*Article 10*

1. In the event of specific rules being established as or of any alteration of the current rules the Contracting Party in question may adapt the arrangements resulting from this Agreement in respect of the products which are the subject of those rules or alterations.

2. In such cases the Contracting Party in question shall take due account of the interests of the other Contracting Party. To this end the Contracting Parties may consult each other within the Joint Committee.

Article 11

Protocol No 3 lays down the rules of origin.

Article 12

A Contracting Party which is considering the reduction of the effective level of its duties or charges having equivalent effect applicable to third countries benefiting from most favoured-nation treatment, or which is considering the suspension of their application, shall, as far as may be practicable, notify the Joint Committee not less than thirty days before such reduction or suspension comes into effect. It shall take note of any representations by the other Contracting Party regarding any distortions which might result therefrom.

▼M25*Article 12a*

In the event of amendments to the customs tariff nomenclature of one or both of the Contracting Parties for products referred to in the Agreement, the Joint Committee may adapt the tariff nomenclature of those products in the Agreement to conform with such amendments having due regard to the principle that the advantages resulting from the Agreement should be maintained.

▼B*Article 13*

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

2. Quantitative restrictions on imports shall be abolished on 1 January 1973 and any measures having an effect equivalent to quantitative restrictions on imports shall be abolished not later than 1 January 1975.

▼M54*Article 13a*

1. No new quantitative restriction on exports or measures having equivalent effect shall be introduced in trade between the Community and Switzerland.

▼M54

2. Quantitative restrictions on exports and any measures having equivalent effect shall be abolished on 1 January 1990, except for those applied on 1 January 1989 to products listed in Protocol 6 which shall be eliminated in accordance with the provisions of the said Protocol.

Article 13b

A Contracting Party which is considering a change in the arrangements which it applies to exports to third countries shall, as far as may be practicable, notify the Joint Committee not less than 30 days before the proposed change comes into effect. It shall take note of any representations by the other Contracting Party regarding any distortions which may result therefrom.

▼B*Article 14***▼M70**

1. The Community reserves the right to modify the arrangements applicable to the petroleum products falling within heading Nos 27.10, 27.11, ex 27.12 (excluding ozokerite and lignite/peat wax), and 27.13 of the Harmonised Commodity Description and Coding System upon adoption of decisions under the common commercial policy for the products in question or upon establishment of a common energy policy.

▼B

In this event the Community shall take due account of the interests of Switzerland; to this end it shall inform the Joint Committee, which shall meet under the conditions set out in Article 31.

2. Switzerland reserves the right to take similar action should it be faced with like situations.

3. Subject to paragraphs 1 and 2, the Agreement shall not prejudice the non-tariff rules applied to imports of petroleum products.

Article 15

1. The Contracting Parties declare their readiness to foster, so far as their agricultural policies allow, the harmonious development of trade in agricultural products to which the Agreement does not apply.

2. The Contracting Parties shall apply their agricultural rules in veterinary, health and plant health matters in a non-discriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.

3. The Contracting Parties shall examine, under the conditions set out in Article 31, any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

Article 16

From 1 July 1977 products originating in Switzerland may not enjoy more favourable treatment when imported into the Community than that applied by the Member States of the Community between themselves.

▼B*Article 17*

The Agreement shall not preclude the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade, except in so far as they alter the trade arrangements provided for in the Agreement, in particular the provisions concerning rules of origin.

Article 18

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

Products exported to the territory of one of the Contracting Parties may not benefit from repayment of internal taxation in excess of the amount of direct or indirect taxation imposed on them.

Article 19

Payments relating to trade in goods and the transfer of such payments to the Member State of the Community in which the creditor is resident or to Switzerland shall be free from any restrictions.

The Contracting Parties shall refrain from any exchange or administrative restrictions on the grant, repayment or acceptance of short- and medium-term credits covering commercial transactions in which a resident participates.

Article 20

The Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, law and order or public security, the protection of life and health of humans, animals or plants, the protection of national treasures of artistic, historic or archaeological value, the protection of industrial and commercial property, or rules relating to gold or silver. Such prohibitions or restrictions must not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Contracting Parties.

Article 21

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

- (a) which it considers necessary to prevent the disclosure of information contrary to its essential security interests;

▼B

- (b) which relate to trade in arms, munitions or war materials or to research, development or production indispensable for defence purposes, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes;
- (c) which it considers essential to its own security in time of war or serious international tension.

Article 22

1. The Contracting Parties shall refrain from any measure likely to jeopardize the fulfilment of the objectives of the Agreement.
2. They shall take any general or specific measures required to fulfil their obligations under the Agreement.

If either Contracting Party considers that the other Contracting Party has failed to fulfil an obligation under the Agreement, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

Article 23

1. The following are incompatible with the proper functioning of the Agreement in so far as they may affect trade between the Community and Switzerland:
 - (i) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition as regards the production of or trade in goods;
 - (ii) abuse by one or more undertakings of a dominant position in the territories of the Contracting Parties as a whole or in a substantial part thereof;
 - (iii) any public aid which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods.
2. Should a Contracting Party consider that a given practice is incompatible with this Article, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

Article 24

Where an increase in imports of a given product is or is likely to be seriously detrimental to any production activity carried on in the territory of one of the Contracting Parties and where this increase is due to:

- (i) the partial or total reduction in the importing Contracting Party, as provided for in the Agreement, of customs duties and charges having equivalent effect levied on the product in question; and
- (ii) the fact that the duties or charges having equivalent effect levied by the exporting Contracting Party on imports of raw materials or intermediate products used in the manufacture of the product in question are significantly lower than the corresponding duties or charges levied by the importing Contracting Party;

the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

▼ M54*Article 24a*

Where compliance with the provisions of Articles 7 and 13a leads to

1. re-export towards a third country against which the exporting Contracting Party maintains, for the product concerned quantitative export restrictions, export duties or measures or charges having equivalent effect; or
2. a serious shortage, or threat thereof, of a product essential to the exporting Contracting Party;

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting Contracting Party, that Contracting Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

▼ B*Article 25*

If one of the Contracting Parties finds that dumping is taking place in trade with the other Contracting Party, it may take appropriate measures against this practice in accordance with the Agreement on implementation of Article VI of the General Agreement on Tariffs and Trade, under the conditions and in accordance with the procedures laid down in Article 27.

Article 26

If serious disturbances arise in any sector of the economy or if difficulties arise which could bring about serious deterioration in the economic situation of a region, the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

▼ M54*Article 27*

1. In the event of a Contracting Party subjecting imports or exports of products liable to give rise to the difficulties referred to in Articles 24, 24a and 26 to an administrative procedure, the purpose of which is to provide rapid information on the trend of trade flows, it shall inform the other Contracting Party.

2. In the cases specified in Articles 22 to 26, before taking the measures provided for therein or, in cases to which paragraph 3 (e) applies, as soon as possible, the Contracting Party in question shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Contracting Parties. In the selection of measures, priority must be given to those which least disturb the functioning of the Agreement.

The safeguard measures shall be notified immediately to the Joint Committee, and shall be the subject of periodical consultations within the Committee, particularly with a view to their abolition as soon as circumstances permit.

▼ **M54**

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

- (a) As regards Article 23, either Contracting Party may refer the matter to the Joint Committee if it considers that a given practice is incompatible with the proper functioning of the Agreement within the meaning of Article 23 (1).

The Contracting Parties shall provide the Joint Committee with all relevant information and shall give it the assistance it requires in order to examine the case and, where appropriate, to eliminate the practice objected to.

If the Contracting Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee, or in the absence of agreement in the Joint Committee within three months of the matter being referred to it, the Contracting Party concerned may adopt any safeguard measures it considers necessary to deal with the serious difficulties resulting from the practices in question; in particular it may withdraw tariff concessions.

- (b) As regards Article 24, the difficulties arising from the situation referred to in that Article shall be referred for examination to the Joint Committee, which may take any decision needed to put an end to such difficulties.

If the Joint Committee or the exporting Contracting Party has not taken a decision putting an end to the difficulties within 30 days of the matter being referred, the importing Contracting Party is authorized to levy a compensatory charge on the product imported.

The compensatory charge shall be calculated according to the incidence on the value of the goods in question of the tariff disparities in respect of the raw materials or intermediate products incorporated therein.

- (c) As regards Article 24a, the difficulties arising from the situations referred to in that Article shall be referred for examination to the Joint Committee. With regard to subparagraph (ii) of Article 24a, the threat of shortage shall be duly evidenced by appropriate quantitative and price indicators.

The Joint Committee may take any decision needed to put an end to the difficulties. If the Joint Committee has not taken such a decision within 30 days of the matter being referred to it, the exporting Contracting Party is authorized to apply temporarily appropriate measures on the exportation of the product concerned.

- (d) As regards Article 25, consultation in the Joint Committee shall take place before the Contracting Party concerned takes the appropriate measures.
- (e) Where exceptional circumstances requiring immediate action make prior examination impossible, the Contracting Party concerned may, in the situations specified in Articles 24, 24a, 25 and 26 and also in the case of export aids having a direct and immediate incidence on trade, apply forthwith the precautionary measures strictly necessary to remedy the situation.

▼B*Article 28*

Where one or more Member States of the Community or Switzerland is in difficulties or is seriously threatened with difficulties as regards its balance of payments, the Contracting Party concerned may take the necessary safeguard measures. It shall inform the other Contracting Party forthwith.

Article 29

1. A Joint Committee is hereby established, which shall be responsible for the administration of the Agreement and shall ensure its proper implementation. For this purpose, it shall make recommendations and take decisions in the cases provided for in the Agreement. These decisions shall be put into effect by the Contracting Parties in accordance with their own rules.

2. For the purpose of the proper implementation of the Agreement the Contracting Parties shall exchange information and, at the request of either Party, shall hold consultations within the Joint Committee.

3. The Joint Committee shall adopt its own rules of procedure.

Article 30

1. The Joint Committee shall consist of representatives of the Community, on the one hand, and of representatives of Switzerland, on the other.

2. The Joint Committee shall act by mutual agreement.

Article 31

1. Each Contracting Party shall preside in turn over the Joint Committee, in accordance with the arrangements to be laid down in its rules of procedure.

2. The Chairman shall convene meetings of the Joint Committee at least once a year in order to review the general functioning of the Agreement.

The Joint Committee shall, in addition meet whenever special circumstances so require, at the request of either Contracting Party, in accordance with the conditions to be laid down in its rules of procedure.

3. The Joint Committee may decide to set up any working party that can assist it in carrying out its duties.

Article 32

1. Where a Contracting Party considers that it would be useful in the interests of the economies of both Contracting Parties to develop the relations established by the Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the other Contracting Party.

The Contracting Parties may instruct the Joint Committee to examine this request and, where appropriate, to make recommendations to them, particularly with a view to opening negotiations.

▼B

2. The agreements resulting from the negotiations referred to in paragraph 1 will be subject to ratification or approval by the Contracting Parties in accordance with their own procedures.

Article 33

The Annexes and Protocols to the Agreement shall form an integral part thereof.

Article 34

Either Contracting Party may denounce the Agreement by notifying the other Contracting Party. The Agreement shall cease to be in force twelve months after the date of such notification.

Article 35

The Agreement shall apply, on the one hand, to the territories to which the Treaty establishing the European Economic Community applies upon the terms laid down in that Treaty and, on the other, to the territory of the Swiss Confederation.

Article 36

This Agreement is drawn up in duplicate, in the Danish, Dutch, English, French, ►**M12** German and Italian languages ◄ each of these texts being equally authentic.

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

It shall enter into force on 1 January 1973 provided that the Contracting Parties have notified each other before that date that the procedures necessary to this end have been completed.

After this date this Agreement shall enter into force on the first day of the second month following such notification. The final date for such notification shall be 30 November 1973.

The provisions applicable on 1 April 1973 shall be applied upon the entry into force of this Agreement if it enters into force after that date.

Udfærdiget i Bruxelles, den toogtyvende juli nitten hundrede og tooghalvfjerds.

Geschehen zu Brüssel am zweiundzwanzigsten Juli neunzehnhundert-zweiundsiebzig.

Done at Brussels on this twenty-second day of July in the year one thousand nine hundred and seventy-two.

Fait à Bruxelles, le vingt-deux juillet mil neuf cent soixante-douze.

Fatto a Bruxelles, il ventidue luglio millenovecentosettantadue.

Gedaan te Brussel, de tweeëntwintigste juli negentienhonderdtweeënzeventig.

▼M12

▼ B

På Rådet for De europæiske Fællesskabers vegne

Im Namen des Rates der Europäischen Gemeinschaften

In the name of the Council of the European Communities


Au nom du Conseil des Communautés européennes

A nome del Consiglio delle Comunità europee

Namens de Raad van de Europese Gemeenschappen

▼ M12

▼ B



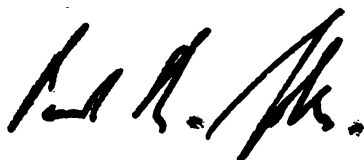
Jean P. Lüscher

E. A. W. W. W.

Für die Schweizerische Eidgenossenschaft

Pour la Confédération Suisse

Per la Confederazione svizzera

Paul W. W.

▼ **M73**

ANNEX I

List of products referred to in Article 2(i) of the Agreement

HS code	Description
2905 43	– – Mannitol
2905 44	– – D-glucitol (sorbitol)
3501	Casein, caseinates and other casein derivatives; casein glues:
3501 10	– Casein
ex 3501 90	– Other: – Other than casein glues
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives: – Egg albumin:
3502 11	– – Dried
3502 19	– – Other
3502 20	– Milk albumin, including concentrates of two or more whey proteins
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing or 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:
3809 10	– With a basis of amylaceous substances
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: – Industrial monocarboxylic fatty acids; acid oils from refining:
3823 11	– – Stearic acid
3823 12	– – Oleic acid
3823 19	– – Other
3823 70	– Industrial fatty alcohols
3824 60	– Sorbitol other than that of subheading 2905 44
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)
5302	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)

▼ **M70***ANNEX II***List of products referred to in Article 2(ii) of the Agreement**

HS code	Description
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:
	— Vegetable saps and extracts:
ex 1302.19	— — Other:
	— — — Vanilla oleoresin
1404.	Vegetable products not elsewhere specified or included:
1404.20	— Cotton linters
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:
ex 1516.20	— Vegetable fats and oils and their fractions:
	. Hydrogenated castor oil, so called 'opal-wax'
ex 1518.	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included: Linoxyn

▼ M70*ANNEX III***List of products referred to in Article 4 of the Agreement**

On 1 January 1997 Switzerland converted the fiscal element of customs duties on imports of products specified in Annex II to the 1972 Agreement into an internal tax. That Annex is therefore deleted.

▼ M70*ANNEX IV***▼ M54****List of products referred to in Article 7 of the Agreement**

Customs duties applied by Switzerland to exports to the Community of the products listed below shall be eliminated in accordance with the following timetable.

Harmonized system Heading No	Product description	Date of elimination
<i>ex</i> 26.20	Ash and residues containing mainly aluminium	1 January 1993
74.04	Copper waste and scrap	1 January 1993
76.02	Aluminium waste and scrap	1 January 1993

▼ B

PROTOCOL no 1
concerning the treatment applicable to certain products

SECTION A

**TREATMENT APPLICABLE TO IMPORTS INTO THE COMMUNITY
OF CERTAIN PRODUCTS ORIGINATING IN SWITZERLAND**

Article 1▼ M25

1. Customs duties on imports into the Community as originally constituted of products falling within Chapter 48 or 49 of the Common Customs Tariff shall be progressively abolished in accordance with the following timetable:

Timetable	Products falling within heading or subheading Nos 48.01 C II, 48.01 E, 48.07 B, 48.13 or 48.15 B	Other products
	Rates of duty applicable — percentage	Percentage of basic duties applicable
1 January 1978	8	65
1 January 1979	6	50
1 January 1980	6	50
1 January 1981	4	35
1 January 1982	4	35
1 January 1983	2	20
1 January 1984	0	0

2. Customs duties on imports into Ireland of products referred to in paragraph 1 shall be progressively abolished in accordance with the following timetable:

Timetable	Percentage of basic duties applicable
1 January 1978	20
1 January 1979	15
1 January 1980	15
1 January 1981	10
1 January 1982	10
1 January 1983	5
1 January 1984	0

3. By way of derogation from Article 3 of the Agreement, Denmark and the United Kingdom shall apply the following customs duties to imports of products in paragraph 1 which originate in Switzerland:

Timetable	Products falling within heading or subheading Nos 48.01 C II, 48.01 E, 48.07 B, 48.13 or 48.15 B	Other products
	Rates of duty applicable — percentage	Percentage of Common Customs Tariff duty applicable
1 January 1978	8	65
1 January 1979	6	50
1 January 1980	6	50

▼ **M25**

Timetable	Products falling within heading or subheading Nos 48.01 C II, 48.01 E, 48.07 B, 48.13 or 48.15 B	Other products
	Rates of duty applicable — percentage	Percentage of Common Customs Tariff duty applicable
1 January 1981	4	35
1 January 1982	4	35
1 January 1983	2	20
1 January 1984	0	0

▼ **B**

4. During the period from 1 January 1974 to 31 December 1983 Denmark ► **M12** ◀ and the United Kingdom shall be entitled to open each year, for imports of products originating in Switzerland, zero-duty tariff quotas the amounts of which, shown in Annex A for 1974, shall be equal to the average amount of imports between 1968 and 1971 raised cumulatively by four increases of 5 %; after 1 January 1975 the amount of these tariff quotas shall be raised annually by 5 %.

5. The expression ‘the Community as originally constituted’ means the Kingdom of Belgium, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg and the Kingdom of the Netherlands.

Article 2

1. Customs duties on imports into the Community as originally constituted and into Ireland of the products specified in paragraph 2 shall be progressively reduced to the following levels in accordance with the following timetable:

Timetable	Percentage of basic duties applicable
1 April 1973	95
1 Januar/1974	90
1 January 1975	85
1 Januar/1976	75
1 Januar/1977	60
1 January 1978	40 with a maximum of 3 % <i>ad valorem</i> (except subheading Nos 78.01 A II and 79.01 A)
1 Januar/1979	20
1 Januar/1980	0

For tariff subheading Nos 78.01 A II and 79.01 A, listed in the table given in paragraph 2, the tariff reductions shall be made, as regards the Community as originally constituted and notwithstanding Article 5(3) of the Agreement, rounded to the second decimal place.

▼B

2. The products referred to in the paragraph above are the following:

Common Customs Tariff heading No	Description
ex 73.02	Ferro-alloys, excluding ferro-nickel and products covered by the ECSC Treaty
76.01	Unwrought aluminium; aluminium waste and scrap: A. Unwrought
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap A. Unwrought II. Other
79.01	Unwrought zinc; zinc waste and scrap: A. Unwrought
81.01	Tungsten (Wolfram), unwrought or wrought, and articles thereof
81.02	Molybdenum, unwrought or wrought, and articles thereof
81.03	Tantalum, unwrought or wrought, and articles thereof
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof: B. Cadmium C. Cobalt II. Wrought ► M25 D. Chromium: I. Unwrought; waste and scrap: b) Other II. Other ◀ E. Germanium F. Hafnium (celtium) G. Manganese H. Niobium (columbium) IJ. Antimony K. Titanium L. Vanadium M. Uranium depleted in U 235 O. Zirconium P. Rhenium Q. Gallium; indium; thallium R. Cermets

▼ B*Article 3*

Imports to which the tariff treatment provided for in Articles 1 and 2 applies, except unwrought lead other than bullion lead (falling within subheading No 78.01 A II of the Common Customs Tariff), shall be subjected to annual indicative ceilings above which the customs duties applicable in respect of third countries may be reintroduced in accordance with the following provisions:

- (a) Taking into account the Community's right to suspend application of ceilings for certain products, the ceilings fixed for 1973 are shown in Annex B. These ceilings are calculated on the assumption that the Community as originally constituted and Ireland shall make the first tariff reduction on 1 April 1973. For 1974 the level of the ceilings shall correspond to that applied in 1973 readjusted on an annual basis for the Community and raised by 5 %. From 1 January 1975 the level of the ceilings shall be raised annually by 5 %.

For products covered by this Protocol but not included in Annex B, the Community reserves the right to introduce ceilings of which the level will be equal to the average amount of imports into the Community over the last four years for which statistics are available, increased by 5 %; for the following years, the levels of these ceilings shall be raised annually by 5 %.

- (b) Should, for two successive years, imports of a product subject to a ceiling be less than 90 % of the level fixed, the Community shall suspend the application of this ceiling.
- (c) In the event of short-term economic difficulties, the Community reserves the right, after consultation within the Joint Committee, to maintain for a year the level fixed for the preceding year.
- (d) On 1 December each year the Community shall notify the Joint Committee of the list of products subject to ceilings in the following year and of the levels of the ceilings.
- (e) Imports under the tariff quotas opened in accordance with Article 1 (4) shall also be set off against the ceiling levels fixed for the same products.
- (f) Notwithstanding Article 3 of the Agreement and Articles 1 and 2 of this Protocol, when a ceiling fixed for imports of a product covered by this Protocol is reached, Common Customs Tariff duties on imports of the product in question may be reimposed until the end of the calendar year.

In this event, prior to 1 July 1977:

- (i) Denmark ► **M12** ————— ◀ and the United Kingdom shall reimpose customs duties as follows:

Years	Percentage of Common Customs Tariff duties applicable
1973	0
1974	40
1975	60
1976	80

▼B

- (ii) Ireland shall reimpose customs duties applicable to third countries.

The customs duties specified in Articles 1 and 2 of this Protocol shall be reintroduced on 1 January of the following year.

- (g) After 1 July 1977 the Contracting Parties shall examine within the Joint Committee the possibility of revising the percentage by which the levels of ceilings are raised, having regard to the trend of consumption and imports in the Community and to experience gained in applying this Article.
- (h) The ceilings shall be abolished at the end of the tariff dismantling periods provided for in Articles 1 and 2 of this Protocol.

Article 4

1. The community as originally constituted shall retain until 31 December 1975 a minimum rate of customs duties on imports of the following products:

Common Customs Tariff heading No	Description	Minimum rate retained
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches	0.35 UA per article
91.07	Watch movements (including stop-watch movements), assembled: A. With balance-wheel and hairspring	0.28 UA per article
91.11	Other clock and watch parts: C. Watch movements, unassembled: I. With balance-wheel and hairspring	0.28 UA per article

2. The customs duties referred to in paragraph 1 shall be abolished in two equal stages on 1 January 1976 and 1 July 1977. Notwithstanding Article 5(3) of the Agreement, duties reduced in this way shall be applied, rounded to the second decimal place.

3. The provisions of the Agreement shall apply to products falling within Chapter 91 of the Brussels Nomenclature provided that Switzerland applies the provisions of the Additional Agreement to the 1967 Agreement concerning products of the clock and watch industry between the Swiss Confederation and the European Economic Community and its Member States, signed in Brussels on 20 July 1972.

Any obligations laid down in the supplementary Agreement shall be considered obligations within the meaning of Article 22 of this Agreement.

▼ **B**

SECTION B

**TREATMENT APPLICABLE TO IMPORTS INTO SWITZERLAND OF
CERTAIN PRODUCTS ORIGINATING IN THE COMMUNITY***Article 5*▼ **M25**

1. From 1 January 1978 customs duties on imports into Switzerland of products originating in the Community as originally constituted and in Ireland and listed in Annex C to this Protocol shall be progressively abolished in accordance with the following timetable:

Timetable	Percentage of basic duties applicable
1 January 1978	65
1 January 1979	50
1 January 1980	50
1 January 1981	35
1 January 1982	35
1 January 1983	20
1 January 1984	0

2. Customs duties on imports into Switzerland of products falling within Customs Cooperation Council Nomenclature heading No 4418 and originating in the Community as originally constituted and in Ireland shall be progressively abolished in accordance with the following timetable:

Timetable	Percentage of basic duties applicable
1 January 1978	65
1 January 1979	50
1 January 1980	40
1 January 1981	20
1 January 1982	0

3. From 1 January 1978 and by way of derogation from Article 3 of the Agreement, Switzerland reserves the right, in the light of its economic needs and administrative considerations, to apply the following customs duties to imports of products mentioned in Annex C and originating in Denmark and the United Kingdom:

Timetable	Percentage of basic duties applicable
1 January 1978	65
1 January 1979	50
1 January 1980	50
1 January 1981	35
1 January 1982	35
1 January 1983	20
1 January 1984	0

▼ B*Article 6***▼ M25**

For products falling within Customs Cooperation Council Nomenclature heading Nos 4418, 4801 and 4807, Switzerland reserves the right to introduce, in the case of serious difficulties, indicative ceilings in accordance with the procedures defined in Article 3 of this Protocol. For imports exceeding the ceilings, customs duties not exceeding those applicable in respect of third countries may be reintroduced.

▼ B

ANNEX A

List of tariff quotas for 1974

DENMARK ► M12 ——— ◄, UNITED KINGDOM

Common Customs Tariff heading No	Description	Level (in metric tons)		
		Denmark	► <u>M12</u> — ◄	United Kingdom
Chapter 48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD			
► <u>M25</u> 48.01 ◄	► <u>M25</u> Paper and paperboard (including cellulose wadding), in rolls or sheets: ◄ C. Kraft paper and kraft board: ex II. other, excluding kraft liner and sack paper ► <u>M25</u> ex F. Other: ◄ ► <u>M25</u> — Bible paper, manifold (thin typing) paper; other printing paper and other writing paper, not containing mechanical wood pulp or in which mechanical wood pulp does not represent more than 5 % ◄ ► <u>M25</u> — Wallpaper base ◄	—	► <u>M12</u> — ◄	145
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls and sheets	—	► <u>M12</u> — ◄	202
		—	► <u>M12</u> — ◄	244
► <u>M25</u> 48.07 ◄	► <u>M25</u> Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter falling within Chapter 49), in rolls or sheets: ◄ ► <u>M25</u> C. Other: ◄ ► <u>M25</u> — Coated printing or writing paper ◄ ► <u>M25</u> — Other ◄	—	► <u>M12</u> — ◄	126
		—	► <u>M12</u> — ◄	152
		—	► <u>M12</u> — ◄	586

▼ B

Common Customs Tariff heading No	Description	Level (in metric tons)		
		Denmark	► <u>M12</u> — ◀	United Kingdom
► <u>M25</u> 48.16 ◀	► <u>M25</u> Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like: ◀	—	► <u>M12</u> — ◀	
	► <u>M25</u> A. Boxes, bags and other packing containers, of paper or paperboard ◀	—		207
► <u>M25</u> 48.21 ◀	► <u>M25</u> Other articles of paper pulp, paper, paperboard or cellulose wadding: ◀			
	► <u>M25</u> B. Napkins and napkin liners, for babies, put up for retail sale ◀	—	► <u>M12</u> — ◀	
	► <u>M25</u> D. Other ◀	—	► <u>M12</u> — ◀	147
► <u>M25</u> ex Chapter 48 ◀	► <u>M25</u> Other products falling within Chapter 48, excluding products falling within subheading 48.01 A ◀	1 261	► <u>M12</u> — ◀	522
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans — subject to customs duties in the Common Customs Tariff (heading Nos 49.03, 49.05 A, 49.07 A, 49.07 O II, 49.08, 49.09, 49.10, 49.11 B)	190	► <u>M12</u> — ◀	756918.00 ⁽¹⁾

⁽¹⁾ In sterling.

▼B*ANNEX B***List of ceilings for 1973**

Common Customs Tariff heading No	Description	Level (in metric tons)
73.02	Ferro-alloys:	
	C. Ferro-silicon	6 617
76.01	Unwrought aluminium; aluminium waste and scrap:	
	A. Unwrought	9 824

▼B*ANNEX C***List of products for which Switzerland will reduce its duties in regard to the Community during an extended transitional period**

Swiss Customs Tariff heading No	Description
▼M25	
4801	Paper and paperboard (including cellulose wadding), in rolls or sheets
▼B	
4803	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets:
20	— other
▼M25	
4807	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter falling within Chapter 49), in rolls or sheets
▼B	
4815	Other paper and paperboard, cut to size or shape:
22	— other
4821	Other articles of paper pulp, paper, paperboard or cellulose wadding:
20	— Tablecloths, serviettes and handkerchiefs

▼M73**PROTOCOL 2****Concerning certain processed agricultural products***Article 1***General principles**

1. The provisions of the Agreement shall apply to products listed in Tables I and II unless otherwise specified in this Protocol.
2. In particular, with respect to these products, the Contracting Parties may not levy customs duties on imports or charges having equivalent effect, including agricultural components, or grant export refunds or any refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect.
3. The provisions of this Protocol shall likewise apply to the Principality of Liechtenstein until the application of Protocol 3 to the Agreement on the European Economic Area to the Principality of Liechtenstein.

*Article 2***Application of price compensation measures**

1. In order to take account of differences in the cost of the agricultural raw materials used in the manufacture of the products specified in Table I, the Agreement does not preclude the application of price compensation measures to these products; that is the levying of agricultural components upon import and the granting of export refunds or the granting of refunds, remissions or non-payments, partial or complete of customs duties or charges having an equivalent effect.
2. If a Contracting Party applies internal measures, which reduce the price of raw materials to processing industries, these measures shall be taken into account in the calculation of the price compensation amounts.

*Article 3***Price compensation measures on imports**

1. Switzerland's basic amounts for the agricultural raw materials taken into consideration in calculating the agricultural components on imports shall neither exceed the difference between the Swiss domestic reference price and the Community's domestic reference price for the respective agricultural raw material nor the Swiss import duty actually applied for the agricultural raw material when imported as such.
2. The Swiss import regime for products specified in Table I is laid down in Table IV.
3. If the Swiss domestic reference price is lower than the Community's domestic reference price, the Community may introduce the price compensation measures as laid down in Article 2 that is the levying of agricultural components upon import, in accordance with Regulation (EC) No 1460/96 as subsequently amended.

▼ **M73***Article 4***Price compensation measures on exports**

1. The Swiss export refunds or refunds, remissions or non-payments, partial or complete, of customs duties or charges having an equivalent effect for exports to the Community for products listed in Table I shall not exceed the difference between the Swiss domestic reference price and the Community's domestic reference price for the agricultural raw materials used in the manufacture of these products multiplied by the quantities actually used. If the Swiss domestic reference price is equal or lower than the Community's domestic reference price, the Swiss export refund or refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect shall be zero.
2. If the Swiss domestic reference price is lower than the Community's domestic reference price, the Community may introduce the price compensation measures as laid down in Article 2 that is the granting of export refunds, in accordance with Regulation (EC) No 1520/2000 as subsequently amended, or the granting of refunds, remissions or non-payments, partial or complete of customs duties or charges having an equivalent effect.
3. For sugar (HS headings 1701, 1702 and 1703) used in the manufacture of products listed in Table I and Table II the Contracting Parties may not grant any export refunds or any refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect.

*Article 5***Reference prices**

1. The Community and Swiss domestic reference prices for agricultural raw materials mentioned in Articles 3 and 4 are listed in Table III.
2. The Contracting Parties shall periodically, at least once every year, provide to the Joint Committee the domestic reference prices of all raw materials for which price compensation measures are applied. The domestic reference prices, which are provided, shall reflect the actual price situation in the territory of the Contracting Party. They shall be the prices normally paid at the wholesale or the manufacturing stage by processing industries. If an agricultural raw material is available to the processing industry, or to a part of it, at a price lower than the one otherwise ruling on the domestic market, the domestic reference prices provided shall be adjusted accordingly.
3. The Joint Committee shall fix the domestic reference prices and the price differences, for agricultural raw materials listed in Table III on the basis of the information provided by the services of the European Commission and the Swiss Federal Administration. If necessary for the preservation of the relative preferential margins, the basic amounts of the agricultural raw materials listed in Table IV shall be adapted.
4. The Joint Committee shall review the domestic prices for agricultural raw materials mentioned in Articles 3 and 4 that are listed in Table III prior to the application of this Protocol.

*Article 6***Special provision on administrative cooperation**

Special provisions on administrative cooperation are laid down in the Appendix to this Protocol.

▼ **M73***Article 7***Amendments**

The Joint Committee may decide to amend the tables, the appendices to the tables and the Appendix attached to this Protocol.

*TABLE I***Products subject to price compensation measures**

HS heading	Description of products
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:
.10	– Yogurt:
ex .10	– – Flavoured or containing added fruit, nuts or cocoa
.90	– Other:
ex .90	– – Flavoured or containing added fruit, nuts or cocoa
0405	Butter and other fats and oils derived from milk; dairy spreads:
.20	– Dairy spreads:
ex .20	– Of a fat content, by weight, of 39 % or more but less than 75 %
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:
.10	– Margarine, excluding liquid margarine:
ex .10	– – Containing more than 10 % but not more than 15 % by weight of milk fats
.90	– Other:
ex .90	– – Containing more than 10 % but not more than 15 % by weight of milk fats
1704	Sugar confectionery (including white chocolate), not containing cocoa:
1806	Chocolate and other food preparations containing cocoa:

▼ **M73**

HS heading	Description of products
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa powder or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:
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:
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:
.10	– Potatoes:
ex .10	– – In the form of flour, meal or flakes
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:
.20	– Potatoes:
ex .20	– In the form of flour, meal or flakes
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: – Nuts, ground-nuts and other seeds, whether or not mixed together:
.11	– – Ground-nuts:
ex .11	– – – Peanut butter
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: – Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:

▼ **M73**

HS heading	Description of products
.12	– – Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
ex .12	– – – Containing by weight 1,5 % or more milk fat, 2,5 % or more milk proteins, 5 % or more sugar or 5 % or more starch
.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:
ex .20	– Containing by weight 1,5 % or more milk fat, 2,5 % or more milk proteins, 5 % or more sugar or 5 % or more starch
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
.20	– Tomato ketchup and other tomato sauces
.90	– Other:
ex .90	– – Other than mango chutney, liquid
2104	Soups and broths and preparations therefor; homogenised composite food preparations
2105	Ice cream and other edible ice, whether or not containing cocoa:
2106	Food preparations not elsewhere specified or included:
.10	– Protein concentrates and textured protein substances:
ex .10	– – Containing more than 1 % milk fats, 1 % other fats or more than 5 % sugars
.90	– Other

▼ **M78**

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
.90	- Other:
ex .90	- - Containing milk components of headings No 0401 and No 0402
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages:

▼ **M78**

HS heading	Description of products
.90	- Other:
ex .90	- - Other than concentrated grape juice containing added spirit

▼ **M73**

3501	Casein, caseinates and other casein derivatives; casein glues
.10	– Casein
.90	– Other:
ex .90	– – Other than casein glues

TABLE II

Free-trade products

HS heading	Description of products
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:
0503	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
10	– Feathers of a kind used for stuffing; down
ex 90	– Other (other than for feed purposes)
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products
0507	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:

▼ **M73**

HS heading	Description of products
ex 00	– Other (than for feed purposes)
0509	Natural sponges of animal origin:
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved
0710	Vegetables, frozen:
40	– Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
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:
90	– Other vegetables; mixtures of vegetables:
ex 90	– – Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:
0902	Tea, whether or not flavoured:
0903	Maté
1212	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:
ex 20	– Seaweeds and other algae (other than for feed purposes)
1302	Vegetables saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
1401	Vegetable materials of a kind used primarily for plaiting (for example bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example kapok, vegetable hair and eelgrass), whether or not put up as a layer with or without supporting material
1403	Vegetable materials of a kind used primarily in brooms or in brushes (for example broomcorn piassava, couch grass and istle), whether or not in hanks or bundles
1404	Vegetable products not elsewhere specified or included:

▼M73

HS heading	Description of products
10	– Raw vegetable materials of a kind used primarily in dyeing and tanning
20	– Cotton linters
ex 90	– Other (other than for feed purposes)
1505	Wool grease and fatty substances derived therefrom (including lanolin):
ex 00	– Other (than for feed purposes)
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:
20	– Vegetable fats and oils and their fractions:
ex 20	– – Hydrogenated castor oil, so called ‘opal-wax’
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:
90	– Other:
ex 90	– – Edible mixtures or preparations of a kind used as mould release preparations
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas otherwise chemically modified, excluding those of heading 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:
ex 00	– Linosyn
1520	Glycerol, crude; glycerol waters and glycerol lyes
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
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:
50	– Chemically pure fructose

▼ **M73**

HS heading	Description of products
90	– Other, including invert sugar and other sugar syrup blends containing in the dry state 50 % by weight of fructose:
ex 90	– – Chemically pure maltose (other than for feed purposes)
1803	Cocoa paste, whether or not defatted:
1804	Cocoa butter, fat and oil
1805	Cocoa powder, not containing added sugar or other sweetening matter
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
90	– Other:
ex 90	– – Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>); palm hearts; yams, sweet potatoes and similar edible parts of plants of heading 0714
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:
90	– Other vegetables and mixtures of vegetables:
ex 90	– – Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:
80	– Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):
ex 00	– Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: – Nuts, ground-nuts and other seeds, whether or not mixed together:

▼ **M73**

HS heading	Description of products
11	– – Ground-nuts:
ex 11	– – Ground nuts, roasted – Other, including mixtures other than those of subheading 2008 19:
91	– – Palm Hearts
99	– – Other:
ex 99	– – Maize (corn), other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
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: – Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
11	– – Extracts, essences and concentrates:
12	– – Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
ex 12	– – Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing by weight less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose 5 % glucose or starch
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:
ex 20	– – Containing no milk fats, milk proteins, sucrose, isoglucose, glucose or starch or containing by weight less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch
30	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:
ex 10	– Active yeasts (other than bakers' yeast and other than for feeding purposes)
ex 20	– Inactive yeasts; other single-cell micro-organisms, dead (other than for feed purposes)
30	– Prepared baking powders
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
10	– Soya sauce

▼ **M73**

HS heading	Description of products
30	– Mustard flour and meal and prepared mustard:
ex 30	– – Mustard flour and meal other than for feed purposes; prepared mustard
90	– Other:
ex 90	– – Mango chutney, liquid
2106	Food preparations not elsewhere specified or included:
10	– Protein concentrates and textured protein substances:
ex 10	– – Other than containing more than 1 % milk fats, 1 % other fats or more than 5 % sugars
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter not flavoured; ice and snow

▼ **M78**

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
.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
.90	- Other:
ex .90	- - Other than fruit juice or vegetable juice diluted with water or aerated and other than containing milk components of headings No 0401 and No 0402

▼ **M73**

2203	Beer made from malt:
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:
20	– Spirits obtained by distilling grape wine or grape marc:
30	– Whiskies:
40	– Rum and tafia:
50	– Gin and Geneva:
60	– Vodka:
70	– Liqueurs and cordials:
2209	Vinegar and substitutes for vinegar obtained from acetic acid:

▼ **M86**▼ **M74**

TABLE III

EU and Swiss domestic reference prices

Agricultural Raw material	Swiss domestic reference price	EU domestic reference price	Article 4(1) Applied on Swiss side Difference Swiss/EU reference price	Article 3(3) Applied on EU side Difference Swiss/EU reference price
	CHF per 100 kg net	CHF per 100 kg net	CHF per 100 kg net	EUR per 100 kg net
Common wheat	50,60	24,30	26,30	0,00
Durum wheat	—	—	1,20	0,00
Rye	42,20	18,95	23,25	0,00
Barley	—	—	—	—
Maize	—	—	—	—
Common wheat flour	94,60	46,65	47,95	0,00
Whole-milk powder	634,10	463,85	170,25	0,00
Skimmed-milk powder	421,15	401,20	19,95	0,00
Butter	1 068,00	521,20	546,80	0,00
White sugar	—	—	—	—
Eggs	—	—	38,00	0,00
Fresh potatoes	44,10	27,75	16,35	0,00
Vegetable fat	—	—	170,00	0,00

▼ **M73**

TABLE IV

Swiss Import Regime

- (a) The customs duty for the products listed in the Appendix to this Table is an agricultural component calculated on the basis of the net mass. The standard recipes are specified in the Appendix.

▼ **M86**▼ **M74**

- (b) The basic amounts for agricultural raw materials taken into account for the calculation of the agricultural components:

Agricultural raw material	Applied basic amount on the Swiss side Article 3(2)	Applied basic amount on the EU side Article 4(2)
	CHF per 100 kg net	EUR per 100 kg net
Common wheat	22,00	0,00
Durum wheat	1,00	0,00
Rye	20,00	0,00

▼ **M74**

Agricultural raw material	Applied basic amount on the Swiss side Article 3(2)	Applied basic amount on the EU side Article 4(2)
	CHF per 100 kg net	EUR per 100 kg net
Barley	—	—
Maize	—	—
Common wheat flour	41,00	0,00
Whole-milk powder	145,00	0,00
Skimmed-milk powder	17,00	0,00
Butter	465,00	0,00
White sugar	—	—
Eggs	32,00	0,00
Fresh potatoes	14,00	0,00
Vegetable fat	145,00	0,00

▼ **M78**

(c) The customs duty for the products listed in the table below is zero.

Swiss tariff heading	Comments
1901.9099	
1904.9020	
1905.9040	
2103.2000	
ex 2103.9000	Other than mango chutney, liquid
2104.1000	
2106.9010	
2106.9024	
2106.9029	
2106.9030	
2106.9040	
2106.9099	
ex 2202.9090	Containing milk components of headings 0401 and 0402
2208.9010	
2208.9099	

▼M73

- (d) As from the application of this Protocol the customs duties for the products listed in the table below are reduced to zero in three equal yearly steps.

Swiss tariff heading	Applied duty as from the entry into force	Applied duty as from one year after the entry into force	Applied duty as from two years after the entry into force
	CHF per 100 kg gross	CHF per 100 kg gross	CHF per 100 kg gross
2208.9021	27,30	13,70	00,00
2208.9022	46,70	23,30	00,00

- (e) The tariff headings set out in this Table refer to those applicable in Switzerland on 1 January 2002. Notwithstanding Article 12bis of the Agreement, the terms of this Table will not be affected by any changes that may be made in the tariff nomenclature.

▼ **M78****Appendix**

Swiss \;tariff \;heading	Comments	Common wheat	Durum wheat	Rye	Barley	Maize	Common wheat flour	Whole – milk powder	Skimmed – milkpowder	Butter	Sugar	Eggs	Fresh potatoes	Vegetable fat
		Kg of raw material per 100 kg net of finished product												
1901.2099							90				20			

▼ **M73***Appendix to Protocol 2***Provisions on administrative cooperation**

1. The Contracting Parties agree that administrative cooperation is essential for the implementation and the control of the preferential treatment granted under this Protocol and underline their commitment to combat irregularities and fraud in customs and related matters.

2. Where a Contracting Party has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud under this Protocol, the Contracting Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned in accordance with this Annex.

3. For the purpose of this Appendix a failure to provide administrative cooperation shall mean, *inter alia*:

- (a) a repeated failure to respect the obligations to verify the originating status of the product(s) concerned;
- (b) a repeated refusal or undue delay in carrying out and/or communicating the results of subsequent verification of the proof of origin;
- (c) a repeated refusal or undue delay in obtaining authorisation to conduct administrative cooperation missions to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question.

For the purpose of this Appendix a finding of irregularities or fraud may be made, *inter alia*, where there is a rapid increase, without satisfactory explanation, in imports of goods exceeding the usual level of production and export capacity of the other Contracting Party that is linked to objective information concerning irregularities or fraud.

4. The application of a temporary suspension shall be subject to the following conditions:

- (a) the Contracting Party which has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud in customs and related matters shall without undue delay notify the Joint Committee of its finding together with the objective information and enter into consultations within the Joint Committee, on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both Contracting Parties;
- (b) where the Contracting Parties have entered into consultations within the Joint Committee as above and have failed to agree on an acceptable solution within three months following the notification, the Contracting Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned. A temporary suspension shall be notified to the Joint Committee without undue delay;
- (c) temporary suspensions under this Appendix shall be limited to that necessary to protect the financial interests of the Contracting Party concerned. They shall not exceed a period of six months, which may be renewed. Temporary suspensions shall be notified immediately after their adoption to the Joint Committee. They shall be subject to periodic consultations within the Joint Committee in particular with a view to their termination as soon as the conditions for their application are no longer given;

▼ M73

5. At the same time as the notification to the Joint Committee under paragraph 4(a) of this Appendix, the Contracting Party concerned should publish a notice to importers in its Official Journal. The notice to importers should indicate for the product concerned that there is a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud.

▼ **M76**

PROTOCOL 3
CONCERNING THE DEFINITION OF THE CONCEPT OF
‘ORIGINATING PRODUCTS’ AND METHODS OF
ADMINISTRATIVE COOPERATION

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JOINT DECLARATIONS

Joint declaration concerning the Principality of Andorra
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▼M76

TITLE I
GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) ‘manufacture’ means any kind of working or processing including assembly or specific operations;
- (b) ‘material’ means any ingredient, raw material, component or part, etc. used in the manufacture of the product;
- (c) ‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) ‘goods’ means both materials and products;
- (e) ‘customs value’ means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) ‘ex-works price’ means the price paid for the product ex works to the manufacturer in the Community or in Switzerland in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) ‘value of materials’ means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or in Switzerland;
- (h) ‘value of originating materials’ means the value of such materials as defined in (g) applied *mutatis mutandis*;
- (i) ‘value added’ shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries referred to in Articles 3 and 4 with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the Community or in Switzerland;
- (j) ‘chapters’ and ‘headings’ mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as ‘the Harmonised System’ or ‘HS’;
- (k) ‘classified’ refers to the classification of a product or material under a particular heading;
- (l) ‘consignment’ means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) ‘territories’ includes territorial waters.

▼ **M76**

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'*Article 2***General requirements**

1. For the purpose of implementing the Agreement, the following products shall be considered as originating in the Community:

- (a) products wholly obtained in the Community within the meaning of Article 5;
- (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 6;
- (c) goods originating in the European Economic Area (EEA) within the meaning of Protocol 4 to the Agreement on the European Economic Area.

2. For the purpose of implementing the Agreement, the following products shall be considered as originating in Switzerland:

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

*Article 3***Cumulation in the Community**

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the Community if they are obtained there, incorporating materials originating in ►**M82** ————— ◀ Switzerland (including Liechtenstein)⁽¹⁾, Iceland, Norway ►**M82** ————— ◀, Turkey or in the Community, provided that the working or processing carried out in the Community goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the Community if they are obtained there, incorporating materials originating in the Faroe Islands or in any country which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995, other than Turkey⁽²⁾, provided that the working or processing carried out in the Community goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.

3. Where the working or processing carried out in the Community does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the Community only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in the Community.

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

⁽²⁾ Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, Syria, Tunisia, West Bank and Gaza Strip.

▼ **M76**

4. Products, originating in one of the countries referred to in paragraphs 1 and 2, which do not undergo any working or processing in the Community, retain their origin if exported into one of these countries.

5. The cumulation provided for in this Article may be applied only provided that:

- (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries involved in the acquisition of the originating status and the country of destination;
- (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol;

and

- (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the *Official Journal of the European Union* (C series) and in Switzerland according to its own procedures.

The cumulation provided for in this Article shall apply from the date indicated in the notice published in the *Official Journal of the European Union* (C series).

The Community shall provide Switzerland, through the Commission of the European Communities, with details of the Agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.

Article 4

Cumulation in Switzerland

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Switzerland if they are obtained there, incorporating materials originating in ► **M82** ————— ◀ Switzerland (including Liechtenstein) ⁽¹⁾, Iceland, Norway ► **M82** ————— ◀, Turkey or in the Community, provided that the working or processing carried out in Switzerland goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Switzerland if they are obtained there, incorporating materials originating in the Faroe Islands or in any country which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995, other than Turkey ⁽²⁾, provided that the working or processing carried out in Switzerland goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.

3. Where the working or processing carried out in Switzerland does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Switzerland only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Switzerland.

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

⁽²⁾ Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, Syria, Tunisia, West Bank and Gaza Strip.

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4. Products originating in one of the countries referred to in paragraphs 1 and 2 which do not undergo any working or processing in Switzerland shall retain their origin if exported into one of these countries.

5. The cumulation provided for in this Article may be applied only provided that:

- (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries involved in the acquisition of the originating status and the country of destination;
- (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol;

and

- (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the *Official Journal of the European Union* (C series) and in Switzerland according to its own procedures.

The cumulation provided for in this Article shall apply from the date indicated in the notice published in the *Official Journal of the European Union* (C series).

Switzerland shall provide the Community, through the Commission of the European Communities with details of the Agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.

Article 5

Wholly obtained products

1. The following shall be considered as wholly obtained in the Community or in Switzerland:

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or of Switzerland by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

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- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the 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:

- (a) which are registered or recorded in a Member State of the Community or in Switzerland;
- (b) which sail under the flag of a Member State of the Community or of Switzerland;
- (c) which are owned to an extent of at least 50 % by nationals of a Member State of the Community or of Switzerland, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of a Member State of the Community or of Switzerland and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
- (d) of which the master and officers are nationals of a Member State of the Community or of Switzerland;

and

- (e) of which at least 75 % of the crew are nationals of a Member State of the Community or of Switzerland.

Article 6

Sufficiently worked or processed products

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

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

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list in Annex II, shall not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 % of the ex-works price of the product;

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- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded by virtue of this paragraph.

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

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

*Article 7***Insufficient working or processing**

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.

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2. All operations carried out either in the Community or in Switzerland on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

*Article 8***Unit of qualification**

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

It follows that:

- (a) 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;
 - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

*Article 9***Accessories, spare parts and tools**

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

*Article 10***Sets**

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

*Article 11***Neutral elements**

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 neither enter into the final composition of the product nor are intended to do so.

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TITLE III

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

1. Except as provided for in Article 2(1)(c), Articles 3 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the Community or in Switzerland.

2. Except as provided for in Articles 3 and 4, where originating goods exported from the Community or from Switzerland to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

(a) the returning goods are the same as those exported;

and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the Community or Switzerland on materials exported from the Community or from Switzerland and subsequently reimported there, provided:

(a) the said materials are wholly obtained in the Community or in Switzerland or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported;

and

(b) it can be demonstrated to the satisfaction of the customs authorities that:

(i) the reimported goods have been obtained by working or processing the exported materials; and

(ii) the total added value acquired outside the Community or Switzerland by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the Community or Switzerland. However, where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the Community or Switzerland by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the Community or Switzerland, including the value of the materials incorporated there.

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6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.

8. Any working or processing of the kind covered by this Article and done outside the Community or Switzerland shall be done under the outward processing arrangements, or similar arrangements.

*Article 13***Direct transport**

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Community and Switzerland or through the territories of the other countries referred to in Articles 3 and 4 with which cumulation is applicable. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the Community or Switzerland.

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

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

*Article 14***Exhibitions**

1. Originating products, sent for exhibition in a country other than those referred to in Articles 3 and 4 with which cumulation is applicable and sold after the exhibition for importation in the Community or in Switzerland shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from the Community or from Switzerland to the country in which the exhibition is held and has exhibited them there;

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- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community or in Switzerland;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;

and

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

2. A proof of origin shall be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the products have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. (a) Non-originating materials used in the manufacture of products originating in the Community, in Switzerland or in one of the other countries referred to in Articles 3 and 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community or in Switzerland to drawback of, or exemption from, customs duties of whatever kind.
- (b) Products falling within Chapter 3 and headings 1604 and 1605 of the Harmonised System and originating in the Community as provided for in Article 2(1)(c), for which a proof of origin is issued or made out in accordance with the provisions of Title V, shall not be subject in the Community to drawback of, or exemption from, customs duties of whatever kind.
2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Community or in Switzerland to materials used in the manufacture and to products covered by paragraph 1(b), where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

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4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8(2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.

TITLE V

PROOF OF ORIGIN*Article 16***General requirements**

1. Products originating in the Community shall, on importation into Switzerland, and products originating in Switzerland shall, on importation into the Community, benefit from the provisions of the Agreement upon submission of one of the following proofs of origin:

- (a) a movement certificate EUR.1, a specimen of which appears in Annex IIIa;
- (b) a movement certificate EUR-MED, a specimen of which appears in Annex IIIb;
- (c) in the cases specified in Article 22(1), a declaration, subsequently referred to as the 'invoice declaration' or the 'invoice declaration EUR-MED', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the texts of the invoice declarations appear in Annexes IVa and b.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from the provisions of the Agreement without it being necessary to submit any of the proofs of origin referred to in paragraph 1.

*Article 17***Procedure for the issue of a movement certificate EUR.1 or EUR-MED**

1. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill in both the movement certificate EUR.1 or EUR-MED and the application form, specimens of which appear in the Annexes IIIa and b. These forms shall be completed in one of the languages in which the Agreement is drawn up and in accordance with the provisions of the national law of the exporting country. If the forms are handwritten, they shall be completed in ink in printed characters. The description of the products shall be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall be drawn below the last line of the description, the empty space being crossed through.

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3. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the Community or of Switzerland in the following cases:

- if the products concerned can be considered as products originating in the Community, in Switzerland or in one of the other countries referred to in Articles 3(1) and 4(1) with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Articles 3(2) and 4(2), and fulfil the other requirements of this Protocol;
- if the products concerned can be considered as products originating in one of the countries referred to in Articles 3(2) and 4(2) with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol, provided a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin.

5. A movement certificate EUR-MED shall be issued by the customs authorities of a Member State of the Community or of Switzerland, if the products concerned can be considered as products originating in the Community, in Switzerland or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the requirements of this Protocol and:

- cumulation was applied with materials originating in one of the countries referred to in Articles 3(2) and 4(2), or
- the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in Articles 3(2) and 4(2), or
- the products may be re-exported from the country of destination to one of the countries referred to in Articles 3(2) and 4(2).

6. A movement certificate EUR-MED shall contain one of the following statements in English in Box 7:

- if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:

‘CUMULATION APPLIED WITH’ (name of the country/countries)

- if origin has been obtained without the application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:

‘NO CUMULATION APPLIED’

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7. The customs authorities issuing movement certificates EUR.1 or EUR-MED shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

8. The date of issue of the movement certificate EUR.1 or EUR-MED shall be indicated in Box 11 of the certificate.

9. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

*Article 18***Movement certificates EUR.1 or EUR-MED issued retrospectively**

1. Notwithstanding Article 17(9), a movement certificate EUR.1 or EUR-MED may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances;

or

(b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 or EUR-MED was issued but was not accepted at importation for technical reasons.

2. Notwithstanding Article 17(9), a movement certificate EUR-MED may be issued after exportation of the products to which it relates and for which a movement certificate EUR.1 was issued at the time of exportation, provided that it is demonstrated to the satisfaction of the customs authorities that the conditions referred to in Article 17(5) are satisfied.

3. For the implementation of paragraphs 1 and 2, the exporter shall indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 or EUR-MED relates, and state the reasons for his request.

4. The customs authorities may issue a movement certificate EUR.1 or EUR-MED retrospectively only after verifying that the information supplied in the exporter's application complies with that in the corresponding file.

5. Movement certificates EUR.1 or EUR-MED issued retrospectively shall be endorsed with the following phrase in English:

‘ISSUED RETROSPECTIVELY’

Movement certificates EUR-MED issued retrospectively by application of paragraph 2 shall be endorsed with the following phrase in English:

‘ISSUED RETROSPECTIVELY (Original EUR.1 No[date and place of issue]’

6. The endorsement referred to in paragraph 5 shall be inserted in Box 7 of the movement certificate EUR.1 or EUR-MED.

▼ **M76***Article 19***Issue of a duplicate movement certificate EUR.1 or EUR-MED**

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

‘DUPLICATE’
3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1 or EUR-MED.
4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1 or EUR-MED, shall take effect as from that date.

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

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

*Article 21***Accounting segregation**

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

▼ **M76***Article 22***Conditions for making out an invoice declaration or an invoice declaration EUR-MED**

1. An invoice declaration or an invoice declaration EUR-MED as referred to in Article 16(1)(c) may be made out:

(a) by an approved exporter within the meaning of Article 23,

or

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. Without prejudice to paragraph 3, an invoice declaration may be made out in the following cases:

— if the products concerned may be considered as products originating in the Community, in Switzerland or in one of the other countries referred to in Articles 3(1) and 4(1) with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Articles 3(2) and 4(2), and fulfil the other requirements of this Protocol;

— if the products concerned may be considered as products originating in one of the countries referred to in Articles 3(2) and 4(2) with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol, provided a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin.

3. An invoice declaration EUR-MED may be made out if the products concerned can be considered as products originating in the Community, in Switzerland or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the requirements of this Protocol and:

— cumulation was applied with materials originating in one of the countries referred to in Articles 3(2) and 4(2), or

— the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in Articles 3(2) and 4(2), or

— the products may be re-exported from the country of destination to one of the countries referred to in Articles 3(2) and 4(2).

4. An invoice declaration EUR-MED shall contain one of the following statements in English:

— if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:

‘CUMULATION APPLIED WITH ...’ (name of the country/countries)

— if origin has been obtained without application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:

‘NO CUMULATION APPLIED’

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5. The exporter making out an invoice declaration or an invoice declaration EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

6. An invoice declaration or an invoice declaration EUR-MED shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the texts of which appear in Annexes IVa and b, using one of the linguistic versions set out in these Annexes and in accordance with the provisions of the national law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

7. Invoice declarations and invoice declarations EUR-MED shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 23 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

8. An invoice declaration or an invoice declaration EUR-MED may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country at the latest two years after the importation of the products to which it relates.

*Article 23***Approved exporter**

1. The customs authorities of the exporting country may authorise any exporter (hereinafter referred to as approved exporter) who makes frequent shipments of products under the Agreement to make out invoice declarations or invoice declarations EUR-MED irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration or on the invoice declaration EUR-MED.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

*Article 24***Validity of proof of origin**

1. A proof of origin shall be valid for four months from the date of issue in the exporting country and shall be submitted within the said period to the customs authorities of the importing country.

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2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

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

*Article 25***Submission of proof of origin**

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

*Article 26***Importation by instalments**

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

*Article 27***Exemptions from proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

▼ **M76***Article 28***Supporting documents**

The documents referred to in Articles 17(3) and 22(5) used for the purpose of proving that products covered by a movement certificate EUR.1 or EUR-MED or an invoice declaration or invoice declaration EUR-MED may be considered as products originating in the Community, in Switzerland or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in the Community or in Switzerland where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in the Community or in Switzerland, issued or made out in the Community or in Switzerland, where these documents are used in accordance with national law;
- (d) movement certificates EUR.1 or EUR-MED or invoice declarations or invoice declarations EUR-MED proving the originating status of materials used, issued or made out in the Community or in Switzerland in accordance with this Protocol, or in one of the other countries referred to in Articles 3 and 4, in accordance with rules of origin which are identical to the rules in this Protocol;
- (e) appropriate evidence concerning working or processing undergone outside the Community or Switzerland by application of Article 12, proving that the requirements of that Article have been satisfied.

*Article 29***Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration or invoice declaration EUR-MED shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 22(5).
3. The customs authorities of the exporting country issuing a movement certificate EUR.1 or EUR-MED shall keep for at least three years the application form referred to in Article 17(2).
4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and EUR-MED and the invoice declarations and invoice declarations EUR-MED submitted to them.

▼ **M76***Article 30***Discrepancies and formal errors**

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

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

*Article 31***Amounts expressed in euro**

1. For the application of the provisions of Articles 22(1)(b) and 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the Community, of Switzerland and of the other countries referred to in Articles 3 and 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Articles 22(1)(b) or 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October each year. The amounts shall be communicated to the Commission of the European Communities by 15 October and shall apply from 1 January the following year. The Commission of the European Communities shall notify all countries concerned of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion were to result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of the Community or of Switzerland. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

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TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION*Article 32***Mutual assistance**

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

2. In order to ensure the proper application of this Protocol, the Community and Switzerland shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 and EUR-MED, the invoice declarations and the invoice declarations EUR-MED and the correctness of the information given in these documents.

*Article 33***Verification of proofs of origin**

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 or EUR-MED and the invoice, if it has been submitted, the invoice declaration or the invoice declaration EUR-MED, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the documents are authentic and whether the products concerned may be considered as products originating in the Community, in Switzerland or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

▼M76*Article 34***Dispute settlement**

Where disputes arise in relation to the verification procedures of Article 33 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee.

In all cases, the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

*Article 35***Penalties**

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

*Article 36***Free zones**

1. The Community and Switzerland shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By way of derogation from paragraph 1, when products originating in the Community or in Switzerland are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 or EUR-MED at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.

TITLE VII

CEUTA AND MELILLA*Article 37***Application of the Protocol**

1. The term 'Community' used in Article 2 does not cover Ceuta and Melilla.

2. Products originating in Switzerland, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Switzerland shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.

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3. For the purpose of applying paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 38.

Article 38

Special conditions

1. Providing they have been transported directly in accordance with Article 13, the following shall be considered as:

(1) products originating in Ceuta and Melilla:

- (a) products wholly obtained in Ceuta and Melilla;
- (b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 6; or that
 - (ii) those products originate in Switzerland or in the Community, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7;

(2) products originating in Switzerland:

- (a) products wholly obtained in Switzerland;
- (b) products obtained in Switzerland, in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 6; or that
 - (ii) those products originate in Ceuta and Melilla or in the Community, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7.

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

3. The exporter or his authorised representative shall enter 'Switzerland' and 'Ceuta and Melilla' in Box 2 of movement certificates EUR.1 or EUR-MED or on invoice declarations or on invoice declarations EUR-MED. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or EUR-MED or on invoice declarations or on invoice declarations EUR-MED.

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

▼M76**TITLE VIII
FINAL PROVISIONS***Article 39***Amendments to the Protocol**

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

*Article 40***Transitional provision for goods in transit or storage**

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Protocol are either in transit or are in the Community or in Switzerland in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within four months of the said date, of a movement certificate EUR.1 or EUR-MED issued retrospectively by the customs authorities of the exporting country together with the documents showing that the goods have been transported directly in accordance with Article 13.

▼M76*ANNEX I***INTRODUCTORY NOTES TO THE LIST IN ANNEX II****Note 1:**

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

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the 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 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 is to be applied.

Note 3:

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

Example:

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

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

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

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

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

Example:

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

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

Example:

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

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

Example:

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

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

Note 5:

- 5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (see also Notes 5.3 and 5.4).
- 5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,

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- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

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

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Example:

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

Example:

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

Example:

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

- 5.3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', this tolerance is 20 % in respect of this yarn.
- 5.4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film', this tolerance is 30 % 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 rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

▼M76**Note 7:**

7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

7.2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

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- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
 - (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;
 - (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of these operations or like operations, do not confer origin.

▼ **M82***ANNEX II***LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS**

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	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 are 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 flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 4 used are wholly obtained, — all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and — the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 6 used are wholly obtained, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

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(1)	(2)	(3)	or	(4)
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained		
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit and nuts used are wholly obtained, and — the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product		
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained		
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading		
0902	Tea, whether or not flavoured	Manufacture from materials of any heading		
ex 0910	Mixtures of spices	Manufacture from materials of any heading		
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained		
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained		
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708		
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained		
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product		
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: — Mucilages and thickeners, modified, derived from vegetable products — Other	Manufacture from non-modified mucilages and thickeners Manufacture in which 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)
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
	— Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	— Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		
	— Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	— Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504	
	— Other	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	

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(1)	(2)	(3)	or (4)
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506	
	— Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 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 from materials of any heading, except that of the product	
	— Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	— Other	Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: — all the materials of Chapter 2 used are wholly obtained, and — all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: — all the materials of Chapters 2 and 4 used are wholly obtained, and — all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	

▼ M82

(1)	(2)	(3)	or (4)
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: — from animals of Chapter 1, and/or — in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 17	Sugars and sugar confectionery, except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	— Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	
	— Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	— Other	Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

▼ M82

(1)	(2)	(3)	or (4)
Chapter 18	Cocoa and cocoa preparations	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: <ul style="list-style-type: none"> — Malt extract — Other 	Manufacture from cereals of Chapter 10 Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: <ul style="list-style-type: none"> — Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs 	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	

▼ M82

(1)	(2)	(3)	or (4)
1903	<p>— Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</p> <p>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p>	<p>Manufacture in which:</p> <p>— all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and</p> <p>— all the materials of Chapters 2 and 3 used are wholly obtained</p> <p>Manufacture from materials of any heading, except potato starch of heading 1108</p>	
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included</p>	<p>Manufacture:</p> <p>— from materials of any heading, except those of heading 1806,</p> <p>— in which all the cereals and flour (except durum wheat and Zea mays maize, and their derivatives) used are wholly obtained, and</p> <p>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
1905	<p>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</p>	<p>Manufacture from materials of any heading, except those of Chapter 11</p>	
ex Chapter 20	<p>Preparations of vegetables, fruit, nuts or other parts of plants; except for:</p>	<p>Manufacture in which all the fruit, nuts or vegetables used are wholly obtained</p>	
ex 2001	<p>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</p>	<p>Manufacture from materials of any heading, except that of the product</p>	
ex 2004 and ex 2005	<p>Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid</p>	<p>Manufacture from materials of any heading, except that of the product</p>	

▼ M82

(1)	(2)	(3)	or (4)
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex 2008	<ul style="list-style-type: none"> — Nuts, not containing added sugar or spirits — Peanut butter; mixtures based on cereals; palm hearts; maize (corn) — Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
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	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which all the chicory used is wholly obtained 	

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(1)	(2)	(3)	or (4)
2103	<p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <p>— Sauces and preparations therefor; mixed condiments and mixed seasonings</p> <p>— Mustard flour and meal and prepared mustard</p>	<p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which all the grapes or materials derived from grapes used are wholly obtained</p>	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product,</p> <p>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and</p> <p>— in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating</p>	

▼ M82

(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: <ul style="list-style-type: none"> — from materials of any heading, except heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> — all the cereals, sugar or molasses, meat or milk used are originating, and — all the materials of Chapter 3 used are wholly obtained 	

▼ M82

(1)	(2)	(3)	or	(4)
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained		
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating		
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating		
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product		
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite		
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm		
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm		
ex 2518	Calcined dolomite	Calcination of dolomite not calcined		
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used		
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate		

▼ M82

(1)	(2)	(3)	or	(4)
ex 2525	Mica powder	Grinding of mica or mica waste		
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours		
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product		
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product		
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials		
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		

▼ M82

(1)	(2)	(3)	or (4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

▼M82

(1)	(2)	(3)	or (4)
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	‘Mischmetall’	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2852	Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼ M82

(1)	(2)	(3)	or (4)
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxy-acids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives — Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼ **M82**

(1)	(2)	(3)	or (4)
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	<p>Pharmaceutical products; except for:</p> <p>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:</p> <p>— 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</p> <p>— Other</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	

▼ M82

(1)	(2)	(3)	or (4)
	— — Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	— — Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	— — Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	— — Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	— — Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006):		

▼ **M82**

(1)	(2)	(3)	or (4)
ex 3006	— Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	— Other	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and</p> <p>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
	— Waste pharmaceuticals specified in Note 4(k) to this chapter	The origin of the product in its original classification shall be retained	
	— Sterile surgical or dental adhesion barriers, whether or not absorbable:		
	— made of plastics	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— made of fabrics	<p>Manufacture from ⁽³⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres, not carded or combed or otherwise processed for spinning,</p> <p>or</p> <p>— chemical materials or textile pulp</p>	
	— Appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼ M82

(1)	(2)	(3)	or (4)
ex Chapter 31	Fertilisers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	<p>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate 	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes ⁽⁴⁾	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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' ⁽⁵⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
	— Other	<p>Manufacture from materials of any heading, except:</p> <p>— hydrogenated oils having the character of waxes of heading 1516,</p> <p>— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and</p> <p>— materials of heading 3404</p> <p>However, these materials may be used, provided that their total value 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 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	— Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

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(1)	(2)	(3)	or (4)
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	— Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	— Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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

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(1)	(2)	(3)	or (4)
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	<p>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:</p> <p>— Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product</p>	

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(1)	(2)	(3)	or (4)
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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	
ex 3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which 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)
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	<p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</p> <p>— Industrial monocarboxylic fatty acids, acid oils from refining</p> <p>— Industrial fatty alcohols</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 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:</p> <p>The following of this heading:</p> <p>— — Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>— — Naphthenic acids, their water-insoluble salts and their esters</p> <p>— — Sorbitol other than that of heading 2905</p> <p>— — 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</p> <p>— — Ion exchangers</p> <p>— — Getters for vacuum tubes</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> — — Alkaline iron oxide for the purification of gas — — Ammoniacal gas liquors and spent oxide produced in coal gas purification — — Sulphonaphthenic acids, their water-insoluble salts and their esters — — Fusel oil and Dippel's oil — — Mixtures of salts having different anions — — Copying pastes with a basis of gelatin, whether or not on a paper or textile backing — Other 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:</p> <ul style="list-style-type: none"> — Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content — Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾ <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾</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 3907	<ul style="list-style-type: none"> — Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) 	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁶⁾</p>	

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(1)	(2)	(3)	or (4)
	— Polyester	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	— Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— Other:		
	— — Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	— — Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	<ul style="list-style-type: none"> — Ionomer sheet or film — Sheets of regenerated cellulose, polyamides or polyethylene 	<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 all the materials of the same heading as the product used 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	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁷⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof, except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		

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(1)	(2)	(3)	or	(4)
	<ul style="list-style-type: none"> — Retreaded pneumatic, solid or cushion tyres, of rubber — Other 	Retreading of used tyres		
ex 4017	Articles of hard rubber	Manufacture from materials of any heading, except those of headings 4011 and 4012		
		Manufacture from hard rubber		
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product		
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on		
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather		
		or		
		Manufacture from materials of any heading, except that of the product		
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113		
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product		
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product		
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product		
ex 4302	Tanned or dressed furskins, assembled:			
	<ul style="list-style-type: none"> — Plates, crosses and similar forms 	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins		

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(1)	(2)	(3)	or	(4)
	— Other	Manufacture from non-assembled, tanned or dressed furskins		
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302		
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product		
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down		
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing		
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing		
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:			
	— Sanded or end-jointed	Sanding or end-jointing		
	— Beadings and mouldings	Beading or moulding		
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding		
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size		

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(1)	(2)	(3)	or (4)
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	— Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
	— Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

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(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: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	
4910	Calendars of any kind, printed, including calendar blocks: — Calendars of the ‘perpetual’ type or with replaceable blocks mounted on bases other than paper or paperboard — Other	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	

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(1)	(2)	(3)	or (4)
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽³⁾ : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — other natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5007	Woven fabrics of silk or of silk waste:		
	— Incorporating rubber thread — Other	Manufacture from single yarn ⁽³⁾ Manufacture from ⁽³⁾ : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	

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(1)	(2)	(3)	or (4)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽³⁾ : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: — Incorporating rubber thread — Other	Manufacture from single yarn ⁽³⁾ Manufacture from ⁽³⁾ : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	

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(1)	(2)	(3)	or (4)
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽³⁾ : — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5208 to 5212	Woven fabrics of cotton: — Incorporating rubber thread — Other	Manufacture from single yarn ⁽³⁾ Manufacture from ⁽³⁾ : — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽³⁾ : — raw silk or silk waste, carded or combed or otherwise prepared for spinning,	

▼ M82

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

▼ **M82**

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

▼ M82

(1)	(2)	(3)	or (4)
	— Other	<p>Manufacture from ⁽³⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 56	<p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p>	<p>Manufacture from ⁽³⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials 	
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>— Needleloom felt</p>	<p>Manufacture from ⁽³⁾:</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading 5402, — polypropylene fibres of headings 5503 or 5506, or — polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p>	

▼ M82

(1)	(2)	(3)	or (4)
5604	<p>— Other</p> <p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <p>— Rubber thread and cord, textile covered</p> <p>— Other</p>	<p>Manufacture from ⁽³⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres made from casein, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from ⁽³⁾:</p> <p>— natural fibres, not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<p>Manufacture from ⁽³⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres, not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<p>Manufacture from ⁽³⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres, not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>	

▼ M82

(1)	(2)	(3)	or (4)
Chapter 57	<p>Carpets and other textile floor coverings:</p> <p>— Of needleloom felt</p> <p>— Of other felt</p> <p>— Other</p>	<p>Manufacture from ⁽³⁾:</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>However:</p> <p>— polypropylene filament of heading 5402,</p> <p>— polypropylene fibres of headings 5503 or 5506, or</p> <p>— polypropylene filament tow of heading 5501,</p> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> <p>Manufacture from ⁽³⁾:</p> <p>— natural fibres, not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from ⁽³⁾:</p> <p>— coir yarn or jute yarn,</p> <p>— synthetic or artificial filament yarn,</p> <p>— natural fibres, or</p> <p>— man-made staple fibres, not carded or combed or otherwise processed for spinning</p> <p>Jute fabric may be used as a backing</p>	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <p>— Combined with rubber thread</p>	<p>Manufacture from single yarn ⁽³⁾</p>	

▼ **M82**

(1)	(2)	(3)	or (4)
	— Other	<p>Manufacture from ⁽³⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
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 from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
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	

▼ **M82**

(1)	(2)	(3)	or (4)
5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <p>— Containing not more than 90 % by weight of textile materials</p> <p>— Other</p>	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽³⁾	
5905	<p>Textile wall coverings:</p> <p>— Impregnated, coated, covered or laminated with rubber, plastics or other materials</p> <p>— Other</p>	<p>Manufacture from yarn</p> <p>Manufacture from ⁽³⁾:</p> <p>— coir yarn,</p> <p>— natural fibres,</p> <p>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p>	

▼ M82

(1)	(2)	(3)	or (4)
5906	<p>Rubberised textile fabrics, other than those of heading 5902:</p> <p>— Knitted or crocheted fabrics</p> <p>— Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</p> <p>— Other</p>	<p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p> <p>Manufacture from ⁽³⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p> <p>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), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	

▼ M82

(1)	(2)	(3)	or (4)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: — Incandescent gas mantles, impregnated — Other	Manufacture from tubular knitted gas-mantle fabric Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use: — Polishing discs or rings other than of felt of heading 5911 — 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 5911	Manufacture from yarn or waste fabrics or rags of heading 6310 Manufacture from ⁽³⁾ : — coir yarn, — the following materials: — — yarn of polytetrafluoroethylene ⁽⁸⁾ , — — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, — — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, — — monofil of polytetrafluoroethylene ⁽⁸⁾ , — — yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), — — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁸⁾ , — — copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,	

▼ **M82**

(1)	(2)	(3)	or (4)
	— Other	<p>— — natural fibres,</p> <p>— — man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>— — chemical materials or textile pulp</p> <p>Manufacture from ⁽³⁾:</p> <p>— coir yarn,</p> <p>— natural fibres,</p> <p>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p>	
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from ⁽³⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p>	
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>— 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</p> <p>— Other</p>	<p>Manufacture from yarn ⁽³⁾ ⁽⁹⁾</p> <p>Manufacture from ⁽³⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p>	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ⁽³⁾ ⁽⁹⁾	

▼ **M82**

(1)	(2)	(3)	or (4)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽⁹⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽⁹⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	Manufacture from unbleached single yarn ⁽³⁾ ⁽⁹⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾	
	— Embroidered		
	— Other	Manufacture from unbleached single yarn ⁽³⁾ ⁽⁹⁾ or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		

▼ M82

(1)	(2)	(3)	or (4)
	<p>— Embroidered</p> <p>— Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>— Interlinings for collars and cuffs, cut out</p> <p>— Other</p>	<p>Manufacture from yarn ⁽⁹⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾</p> <p>Manufacture from yarn ⁽⁹⁾</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾</p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from yarn ⁽⁹⁾</p>	
ex Chapter 63	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <p>— Of felt, of nonwovens</p> <p>— Other:</p> <p>— — Embroidered</p> <p>— — Other</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽³⁾:</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from unbleached single yarn ⁽⁹⁾ ⁽¹⁰⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn ⁽⁹⁾ ⁽¹⁰⁾</p>	

▼ **M82**

(1)	(2)	(3)	or (4)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽³⁾ : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	— Of nonwovens	Manufacture from ⁽³⁾ ⁽⁹⁾ : — natural fibres, or — chemical materials or textile pulp	
	— Other	Manufacture from unbleached single yarn ⁽³⁾ ⁽⁹⁾	
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 that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	

▼ M82

(1)	(2)	(3)	or (4)
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁹⁾	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	

▼ M82

(1)	(2)	(3)	or (4)
7006	<p>Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:</p> <p>— Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards ⁽¹⁾</p> <p>— Other</p>	<p>Manufacture from non-coated glass-plate substrate of heading 7006</p> <p>Manufacture from materials of heading 7001</p>	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p>	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product</p>	

▼ **M82**

(1)	(2)	(3)	or	(4)
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool		
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product		
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones		
7106, 7108 and 7110	Precious metals: — Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals		
	— Semi-manufactured or in powder form	Manufacture from unwrought precious metals		
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought		
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

▼ M82

(1)	(2)	(3)	or	(4)
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product		
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205		
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206		
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207		
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218		
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218		
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224		
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224		
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product		
ex 7301	Sheet piling	Manufacture from materials of heading 7206		

▼ **M82**

(1)	(2)	(3)	or (4)
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sand-blasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof, except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

▼ **M82**

(1)	(2)	(3)	or	(4)
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product		
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product		
7403	Refined copper and copper alloys, unwrought:			
	— Refined copper	Manufacture from materials of any heading, except that of the product		
	— Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper		
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product		
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product		
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture:		
		— from materials of any heading, except that of the product, and		
		— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product		
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture:		
		— from materials of any heading, except that of the product, and		
		— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

▼ M82

(1)	(2)	(3)	or	(4)
7601	Unwrought aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>		
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product		
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 		
Chapter 77	Reserved for possible future use in the HS			
ex Chapter 78	Lead and articles thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 		
7801	<p>Unwrought lead:</p> <ul style="list-style-type: none"> — Refined lead — Other 	<p>Manufacture from 'bullion' or 'work' lead</p> <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used</p>		
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product		

▼ **M82**

(1)	(2)	(3)	or (4)
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof: <ul style="list-style-type: none"> — Other base metals, wrought; articles thereof — Other 	<p>Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p>	

▼ **M82**

(1)	(2)	(3)	or (4)
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	

▼ **M82**

(1)	(2)	(3)	or (4)
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

▼ **M82**

(1)	(2)	(3)	or (4)
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

▼ M82

(1)	(2)	(3)	or (4)
ex 8414	Industrial fans, blowers and the like	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼ M82

(1)	(2)	(3)	or (4)
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: <ul style="list-style-type: none"> — Road rollers — Other 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

▼ M82

(1)	(2)	(3)	or	(4)
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	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8448	Auxiliary machinery for use with machines of headings 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 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:			

▼ M82

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> — Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, — the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and — the thread-tension, crochet and zigzag mechanisms used are originating 	
8456 to 8466	<ul style="list-style-type: none"> — Other <p>Machine-tools and machines and their parts and accessories of headings 8456 to 8466</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>	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

▼ **M82**

(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	
ex 8486	<p>— Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof</p> <p>— machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof</p> <p>— machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof</p> <p>— marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof</p> <p>— moulds, injection or compression types</p> <p>— lifting, handing, loading or unloading machinery</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 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</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>

▼ **M82**

(1)	(2)	(3)	or (4)
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter	<p>— within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</p> <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 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:	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

▼ M82

(1)	(2)	(3)	or (4)
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	— Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding 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	

▼ M82

(1)	(2)	(3)	or (4)
	<p>— recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37</p> <p>— matrices and masters for the production of discs, but excluding products of Chapter 37;</p> <p>— proximity cards and 'smart cards' with two or more electronic integrated circuits</p> <p>— 'smart cards' with one electronic integrated circuit</p>	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</p> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</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> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

▼ M82

(1)	(2)	(3)	or (4)
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	— monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— other monitors and projectors, not incorporating television reception apparatus; Reception apparatus for television —, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus;	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
8529	<p>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</p> <p>— Suitable for use solely or principally with video recording or reproducing apparatus</p> <p>— Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</p> <p>— Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</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> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage exceeding 1 000 V	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8536	— Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 V	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> — connectors for optical fibres, optical fibre bundles or cables — — of plastics — — of ceramics — — of copper 	<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 from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % 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 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8542	<p>Electronic integrated circuits</p> <p>— Monolithic integrated circuits</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
		<p>— within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</p> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p>	
	— multichips which are 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	
	— others	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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	

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(1)	(2)	(3)	or (4)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	— Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Electronic microassemblies	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: <ul style="list-style-type: none"> — With reciprocating internal combustion piston engine of a cylinder capacity: <ul style="list-style-type: none"> — — Not exceeding 50 cm³ — — Exceeding 50 cm³ 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used <p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

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(1)	(2)	(3)	or (4)
	<p>— Other</p> <p>ex 8712 Bicycles without ball bearings</p> <p>8715 Baby carriages and parts thereof</p> <p>8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof</p>	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</p> <p>Manufacture from materials of any heading, except those of heading 8714</p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials 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 30 % 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> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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	

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(1)	(2)	(3)	or (4)
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	— Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 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	

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(1)	(2)	(3)	or (4)
9028	<p>Gas, liquid or electricity supply or production meters, including calibrating meters therefor:</p> <p>— Parts and accessories</p> <p>— Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</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>
9029	<p>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes</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>	
9030	<p>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations</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>	
9031	<p>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors</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>	
9032	<p>Automatic regulating or controlling instruments and apparatus</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>	
9033	<p>Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90</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>	

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(1)	(2)	(3)	or	(4)
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9105	Other clocks	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: <ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product 		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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(1)	(2)	(3)	or	(4)
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <p>— Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</p> <p>— Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>		
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:</p> <p>— the value of the cloth does not exceed 25 % of the ex-works price of the product, and</p> <p>— all the other materials used are originating and are classified in a heading other than heading 9401 or 9403</p>		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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(1)	(2)	(3)	or (4)
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not 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	

▼ M82

(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 that 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	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	<p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	

▼ **M82**

(1)	(2)	(3)	or	(4)
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product		

(¹) For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

(²) For the special conditions relating to 'specific processes', see Introductory Note 7.2.

(³) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(⁴) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

(⁵) A 'group' is regarded as any part of the heading separated from the rest by a semicolon.

(⁶) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(⁷) 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 %.

(⁸) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

(⁹) See Introductory Note 6.

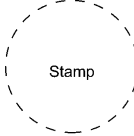
(¹⁰) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

(¹¹) SEMI — Semiconductor Equipment and Materials Institute Incorporated.

▼M76*ANNEX IIIa***SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND
APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1****Printing instructions**

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

▼ **M76****MOVEMENT CERTIFICATE**

1. Exporter (Name, full address, country)	EUR. 1 No A 000.000		
	See notes overleaf before completing this form.		
	2. Certificate used in preferential trade between and (Insert appropriate countries, groups of countries or territories)		
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods		9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form..... No..... Of Customs office Issuing country or territory Place and date (Signature)	 Stamp		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)

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

(2) Complete only where the regulations of the exporting country or territory require.

▼ **M76**

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>.....</p> <p>(Place and date)</p> <p style="text-align: center;">Stamp</p> <p>.....</p> <p>(Signature)</p>	<p>Verification carried out shows that this certificate ⁽¹⁾</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....</p> <p>(Place and date)</p> <p style="text-align: center;">Stamp</p> <p>.....</p> <p>(Signature)</p> <p>⁽¹⁾ Insert X in the appropriate box.</p>

NOTES

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

▼ **M76****APPLICATION FOR A MOVEMENT CERTIFICATE**

1. Exporter (Name, full address, country)	EUR. 1 No A 000.000		
	See notes overleaf before completing this form.		
	2. Application for a certificate to be used in preferential trade between <div style="text-align: center;">.....</div> <div style="text-align: center;">and</div> <div style="text-align: center;">.....</div> (Insert appropriate countries or groups of countries or territories)		
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods		9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)

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

▼M76**DECLARATION BY THE EXPORTER**

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents ⁽¹⁾:

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

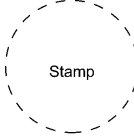
.....
(Signature)

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

▼M76*ANNEX IIIb***SPECIMENS OF MOVEMENT CERTIFICATE EUR-MED AND
APPLICATION FOR A MOVEMENT CERTIFICATE EUR-MED****Printing instructions**

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

▼ **M76****MOVEMENT CERTIFICATE**

1. Exporter (Name, full address, country)	EUR-MED No A 000.000	
	See notes overleaf before completing this form.	
	2. Certificate used in preferential trade between <div style="text-align: center;">.....</div> <div style="text-align: center;">and</div> <div style="text-align: center;">.....</div> (Insert appropriate countries, groups of countries or territories)	
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
	6. Transport details (Optional)	
7. Remarks <input type="checkbox"/> Cumulation applied with (name of the country/countries) <input type="checkbox"/> No cumulation applied (Insert X in the appropriate box)		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods		9. Gross mass (kg) or other measure (litres, m³, etc.)
		10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form..... No..... Of Customs office Issuing country or territory Place and date (Signature)	 Stamp	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)

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

(2) Complete only where the regulations of the exporting country or territory require.

▼ **M76**

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p style="text-align: center;">Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate ⁽¹⁾</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p style="text-align: center;">Stamp</p> <p>..... (Signature)</p> <p>⁽¹⁾ Insert X in the appropriate box.</p>

NOTES

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

▼ **M76****APPLICATION FOR A MOVEMENT CERTIFICATE**

1. Exporter (Name, full address, country)	EUR-MED No A 000.000		
	See notes overleaf before completing this form.		
	2. Application for a certificate to be used in preferential trade between <div style="text-align: center;">.....</div> <div style="text-align: center;">and</div> <div style="text-align: center;">.....</div> (Insert appropriate countries or groups of countries or territories)		
3. Consignee (Name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks <input type="checkbox"/> Cumulation applied with (name of the country/countries) <input type="checkbox"/> No cumulation applied (Insert X in the appropriate box)		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods		9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)

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

▼M76**DECLARATION BY THE EXPORTER**

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents ⁽¹⁾:

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

▼ **M82***ANNEX IVa***THE TEXT OF THE INVOICE DECLARATION**

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

Bulgarian version

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

Spanish version

El exportador de los productos incluidos en el presente documento [autorización aduanera nº ... ⁽¹⁾] declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... ⁽²⁾.

Czech version

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

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ... ⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ... ⁽²⁾.

German version

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

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliamenti kinnitus nr ... ⁽¹⁾) deklareerib, et need tooted on ... ⁽²⁾ sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο [άδεια τελωνείου υπ αριθ. ... ⁽¹⁾] δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ... ⁽²⁾.

English version

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

French version

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

Italian version

L'esportatore delle merci contemplate nel presente documento [autorizzazione doganale n. ... ⁽¹⁾] dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ... ⁽²⁾.

▼ M82**Latvian version**

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ...⁽²⁾.

Lithuanian version

Šiame dokumente išvardytų prekių eksportuotojas (muitinės liudijimo Nr. ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinės kilmės prekės.

Hungarian version

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

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana Nru ...⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...⁽²⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijk andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn⁽²⁾.

Polish version

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

Portuguese version

O abaixo assinado, exportador dos produtos abrangidos pelo presente documento [autorização aduaneira n.º ...⁽¹⁾], declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ...⁽²⁾.

Romanian version

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

Slovenian version

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

Slovak version

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

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperä tuotteita⁽²⁾.

▼ M82**Swedish version**

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr ... ⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung ⁽²⁾.

..... ⁽³⁾
(Place and date)

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

⁽¹⁾ When the invoice declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

⁽³⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁴⁾ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

▼ **M82***ANNEX IVb***TEXT OF THE INVOICE DECLARATION EUR-MED**

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

Bulgarian version

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

— приложена кумулация с ... (име на държавата/държавите),

— не е приложена кумулация ⁽³⁾.

Spanish version

El exportador de los productos incluidos en el presente documento [autorización aduanera nº ... ⁽¹⁾] declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... ⁽²⁾.

— se ha aplicado la acumulación con ... (nombre del país/de los países)

— no se ha aplicado la acumulación ⁽³⁾.

Czech version

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

— kumulace použita u ... (název země/zemí)

— kumulace nepoužita ⁽³⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ... ⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ... ⁽²⁾.

— kumulation anvendt sammen med ... (navnet på landet/landene)

— kumulation ikke anvendt ⁽³⁾.

German version

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

— Kumulierung angewendet mit ... (Name des Landes/der Länder)

— keine Kumulierung angewendet ⁽³⁾

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliamenti kinnitus nr ... ⁽¹⁾) deklareerib, et need tooted on ... ⁽²⁾ sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti

— kumulatsiooni on kohaldatud ... (riigi/riikide nimi/nimed) suhtes;

— kumulatsiooni ei ole kohaldatud ⁽³⁾.

▼ M82**Greek version**

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο [άδεια τελωνείου υπ' αριθ. ... ⁽¹⁾] δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησηστικής καταγωγής ... ⁽²⁾.

— Εφαρμόστηκε σόρευση με ... (όνομα χώρας/χωρών)

— Δεν εφαρμόστηκε σόρευση ⁽³⁾

English version

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

— cumulation applied with ... (name of the country/countries)

— no cumulation applied ⁽³⁾.

French version

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

— Cumul appliqué avec ... (nom du/des pays)

— Aucun cumul appliqué ⁽³⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento [autorizzazione doganale n. ... ⁽¹⁾] dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ... ⁽²⁾.

— cumulo applicato con ... (nome del paese/dei paesi)

— non si applica alcun cumulo ⁽³⁾.

Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ... ⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ... ⁽²⁾:

— attiecībā uz ... (valsts(-u) nosaukums(-i)) tika piemērota kumulācija,

— kumulācija nav piemērota ⁽³⁾.

Lithuanian version

Šiame dokumente išvardytų prekių eksportuotojas (muitinės liudijimo Nr. ... ⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... ⁽²⁾ preferencinės kilmės prekės.

— kumuliacija taikoma su ... (šalies (-ių) pavadinimas (-ai))

— kumuliacija netaikoma ⁽³⁾

Hungarian version

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

— kumuláció alkalmazása ...-val/-vel (ország(ok) neve)

— kumuláció alkalmazására nem került sor ⁽³⁾

▼ M82**Maltese version**

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana Nru ... ⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ... ⁽²⁾.

— akkumulazzjoni applikata ma' ... (isem il-pajjiż/pajjiżi)

— l-ebda akkumulazzjoni applikata ⁽³⁾

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ... ⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn ⁽²⁾.

— cumulatie met ... (naam van het land/de landen)

— geen cumulatie ⁽³⁾

Polish version

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

— została zastosowana kumulacja z ... (nazwa kraju/krajów)

— kumulacja nie została zastosowana ⁽³⁾.

Portuguese version

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento [autorização aduaneira n.º ... ⁽¹⁾], declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ... ⁽²⁾.

— Acumulação aplicada com ... (nome do país/dos países).

— Não foi aplicada acumulação ⁽³⁾.

Romanian version

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

— Cumul aplicat cu ... (numele țării/țărilor).

— Nu se aplică cumul ⁽³⁾.

Slovenian version

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

— kumulacija se je uporabila z/s ... (ime države/držav)

— kumulacija se ni uporabila ⁽³⁾.

Slovak version

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

— kumulácia sa uplatnila s ... (názov krajiny/krajín)

— kumulácia sa neuplatnila ⁽³⁾

▼ M82**Finnish version**

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ... ⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperä tuotteita ⁽²⁾.

— kumulaatiota sovellettiin ... (maan nimi / maiden nimet) kanssa

— kumulaatiota ei sovellettu ⁽³⁾

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr ... ⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung ⁽²⁾.

— Kumulation har tillämpats med ... (landets/ländernas namn)

— Ingen kumulation har tillämpats ⁽³⁾

..... ⁽⁴⁾
(Place and date)

..... ⁽⁵⁾
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

⁽¹⁾ When the invoice declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

⁽³⁾ Complete and delete where necessary.

⁽⁴⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁵⁾ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

▼M76**JOINT DECLARATION****concerning the Principality of Andorra**

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by Switzerland as originating in the Community within the meaning of the Agreement.
2. Protocol No 3 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

JOINT DECLARATION**concerning the Republic of San Marino**

1. Products originating in the Republic of San Marino shall be accepted by Switzerland as originating in the Community within the meaning of the Agreement.
2. Protocol No 3 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

**PROTOCOL No 4****concerning certain provisions relating to Ireland**

Notwithstanding Article 13 of the Agreement, the measures provided for in paragraphs 1 and 2 of Protocol No 6 and in Article 1 of Protocol No 7 of the 'Act concerning the Conditions of Accession and the Adjustments to the Treaties' ►**M12** ◄ on certain quantitative restrictions relating to Ireland and on imports of motor vehicles and the motor vehicle assembly industry in Ireland shall apply to Switzerland.

▼B**PROTOCOL No 5****Concerning the treatment that may be applied by Switzerland to imports of certain products subject to the scheme for building up compulsory reserves***Article 1*

Switzerland may subject to a scheme of compulsory reserves products which are indispensable for the survival of the population and army in times of war, and the production of which in Switzerland is insufficient or non-existent and the characteristics and nature of which enable reserves to be built up.

Switzerland shall apply this scheme in a manner that does not involve discrimination, direct or indirect, between products imported from the Community and like or substitute national products.

Article 2

At the date of signature of the agreement the following products shall be subject to the treatment laid down in Article 1:

▼M70

Swiss Customs Tariff Heading No	Description
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:
	— Vegetable fats and oils and their fractions:
ex 2091/2099	— — Other: . Hydrogenated castor oil, so-called 'opal wax', for the manufacture of soap or organic surface-active agents
1704.	Sugar confectionery (including white chocolate), not containing cocoa:
	— Other:
ex 9010	— — White chocolate, in containers holding more than 1 kg
1806.	Chocolate and other food preparations containing cocoa:
ex 1010/1020	— Cocoa powder, containing added sugar or other sweetening matter, in containers holding more than 1 kg
	— 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:
2091/2099	— — Other
ex 3111/3290	— Other, in blocks, slabs or bars, in containers holding more than 1 kg
ex 9011/9029	— Other, in containers holding more than 1 kg

▼ **M70**

Swiss Customs Tariff Heading No	Description
1905.	<p>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:</p> <p>— Other:</p> <p>— — Bread and other ordinary bakers' wares, not containing added sugar or other sweetening matter, honey, eggs, fats, cheese or fruit:</p> <p>— — — Not put up for retail sale:</p> <p>— — — — Breadcrumbs:</p>
9021	— — — — — For use in animal feeding
2510.	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:
ex 1000/2000	— Natural phosphates, used as fertilisers
2707.	<p>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:</p> <p>— For use as motor fuel:</p>
1010	— — Benzole
2010	— — Toluole
3010	— — Xylol
4010	— — Naphthalene
5010	— — Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method
6010	— — Phenols
9110	— — Creosote oils
9910	<p>— — Other</p> <p>— For use as heating fuel:</p>
ex 4090	— — Naphthalene
ex 5090	— — Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method
ex 6090	— — Phenols
ex 9190	— — Creosote oils
ex 9990	— — Other
2709.	Petroleum oils and oils obtained from bituminous minerals, crude:
0010	— For use as motor fuel

▼ **M70**

Swiss Customs Tariff Heading No	Description
0090	— Other
2710.	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: — For use as motor fuel: — — Gasoline and its fractions:
0011	— — — Unleaded, for use as such as motor fuel
0012	— — — Other
0013	— — White spirit
0014	— — Diesel oil
0015	— — Petroleum
0019	— — Other — For other purposes:
ex 0021	— — Gasoline and its fractions: . For gas production, petrochemical processing or industrial heating
0022	— — White spirit
0023	— — Petroleum
0024	— — Heating oils
ex 0025	— — Unmixed distillates of mineral oils, of which less than 20 % distils, by volume, below 300 °C, not including liquid paraffin of pharmaceutical quality
0026	— — Mixed distillates of mineral oils, of which less than 20 % distils, by volume, below 300 °C
0027	— — Lubricating mineral oils
0029	— — Other distillates and products
2809.	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids:
ex 2000	— phosphoric acid and polyphosphoric acids: . Phosphoric acid, used as fertiliser
2814.	Ammonia, anhydrous or in aqueous solution:
ex 1000	— Anhydrous ammonia, used as fertiliser
ex 2000	— Ammonia in aqueous solution, used as fertiliser
2827.	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:

▼ **M70**

	Swiss Customs Tariff Heading No	Description
ex	1000	— Ammonium chloride, used as fertiliser
	2834.	Nitrites; nitrates:
		— Nitrates:
ex	2100	— — Of potassium, used as fertiliser
ex	2900	— — Other:
		. Of magnesium and calcium, used as fertiliser
	2835.	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates:
		— Phosphates:
ex	2400	— — Of potassium, used as fertiliser
ex	2500	— — Calcium hydrogenorthophosphate ('dicalcium phosphate'), used as fertiliser
ex	2600	— — Other calcium phosphates, used as fertiliser
ex	2900	— — Other, used as fertiliser
		— Polyphosphates:
ex	3900	— — Other, used as fertiliser
	2836.	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:
ex	4000	— Potassium carbonates, used as fertiliser
	2842.	Other salts of inorganic acids or peroxyacids, excluding azides:
		— Double or complex silicates
ex	1090	— — Other:
		. Double or complex salts (water softeners), for the manufacture of washing products
		— Other:
ex	9090	— — Other:
		. Double or complex salts (water softeners), for the manufacture of washing products
	2901.	Acyclic hydrocarbons:
		—Saturated:
		— — Other than in gaseous state:
	1091	— — — For use as motor fuel
		— Unsaturated:
		— — Buta-1,3-diene and isoprene:
		— — — Isoprene:

▼ **M70**

Swiss Customs Tariff Heading No	Description
2421	— — — — For use as motor fuel — — Other: — — — Other than in gaseous state:
2991	— — — — For use as motor fuel
2902.	Cyclic hydrocarbons: — Cyclanes, cyclenes and cycloterpenes: — — Cyclohexane:
1110	— — — For use as motor fuel — — Other:
1910	— — — For use as motor fuel — Benzene:
2010	— — For use as motor fuel — Toluene:
3010	— — For use as motor fuel — Xylenes: — — <i>o</i> -Xylene:
4110	— — — For use as motor fuel — — <i>m</i> -Xylene:
4210	— — — For use as motor fuel — — <i>p</i> -Xylene:
4310	— — — For use as motor fuel — — Mixed xylene isomers:
4410	— — — For use as motor fuel — Ethylbenzene:
6010	— — For use as motor fuel — cumene:
7010	— — For use as motor fuel — Other:
9010	— — For use as motor fuel
2905.	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: — Saturated monohydric alcohols: — — Methanol (methyl alcohol):

▼ **M70**

Swiss Customs Tariff Heading No	Description
1110	— — — For use as motor fuel
	— — Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol):
1210	— — — For use as motor fuel
	— — Other butanols:
1410	— — — For use as motor fuel
	— — Pentanol (amyl alcohol) and isomers thereof:
1510	— — — For use as motor fuel
	— — Octanol (octyl alcohol) and isomers thereof:
1610	— — — For use as motor fuel
ex 1690	— — — Other:
	. Fatty alcohols for the manufacture of soaps and organic surface-active agents
ex 1700	— — Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)
	. Fatty alcohols for the manufacture of soaps and organic surface-active agents
	— — Other:
1910	— — — For use as motor fuel
ex 1990	— — — Other:
	. Fatty alcohols for the manufacture of soaps and organic surface-active agents
	— Unsaturated monohydric alcohols:
	— — Acyclic terpene alcohols:
2210	— — — For use as motor fuel
	— — Other:
2910	— — — For use as motor fuel
	— — — Other:
ex 2999	— — — — Other:
	. Fatty alcohols for the manufacture of soaps and organic surface-active agents
2907.	Phenols; phenol-alcohols:
	— Monophenols:
ex 1300	— — Octylphenol, nonylphenol and their isomers; salts thereof for the manufacture of soaps and organic surface-active agents

▼ **M70**

	Swiss Customs Tariff Heading No	Description
ex	1500	— — Naphthols and their salts, for the manufacture of soaps and organic surface-active agents — — Other:
ex	1990	— — — Other, for the manufacture of soaps and organic surface-active agents
ex	3000	— Phenol-alcohols for the manufacture of soaps and organic surface-active agents
	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: — Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: — — Other:
	1910	— — — For use as motor fuel — Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	2010	— — For use as motor fuel — Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives
	3010	— — For use as motor fuel — Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: — — Monomethyl ethers of ethylene glycol or of diethylene glycol:
	4210	— — — For use as motor fuel — — Monobutyl ethers of ethylene glycol or of diethylene glycol:
	4310	— — — For use as motor fuel — — Other monoalkylethers of ethylene glycol or of diethylene glycol:
	4410	— — — For use as motor fuel — — Other:
	4910	— — — For use as motor fuel — Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	5010	— — For use as motor fuel — Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	6010	— — For use as motor fuel

▼ **M70**

Swiss Customs Tariff Heading No	Description
2910.	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:
ex 1000	— Oxirane (ethylene oxide), for the manufacture of soaps and organic surface-active agents
2915.	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
	— Butyric acids, valeric acids, their salts and esters:
ex 6090	— — Other: . Fatty alcohols for the manufacture of soaps and organic surface-active agents
	— Palmitic acid, stearic acid, their salts and esters:
ex 7090	— — Other: . Fatty alcohols for the manufacture of soaps and organic surface-active agents
	— Other:
ex 9090	— — Other: . Fatty alcohols for the manufacture of soaps and organic surface-active agents . Esters of monocarboxylic acid for the manufacture of synthetic lubricants
2916.	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
	— Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
	— — Oleic, linoleic or linolenic acids, their salts and esters:
ex 1590	— — — Other: . Fatty alcohols for the manufacture of soaps and organic surface-active agents
	— — Other:
ex 1990	— — — Other: . Fatty acids, for the manufacture of soaps and organic surface-active agents
2917.	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
	— Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:

▼ **M70**

Swiss Customs Tariff Heading No	Description
ex 1200	— — Adipic acid, its salts and esters: . Esters of adipic acid for the manufacture of synthetic lubricants
2922.	Oxygen-function amino-compounds: — Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof: — — Other:
ex 4990	— — — Other: . Nitrilotriacetates, for the manufacture of washing products
2933.	Heterocyclic compounds with nitrogen hetero-atom(s) only:
ex 4000	— Compounds containing a quinoline or isoquinolene ring-system (whether or not hydrogenated), not further fused: . substances with an antibiotic action — Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: — — Other:
ex 5910	— — — Products covered by the lists in Part 1b: . Substances with an antibiotic action — Other:
ex 9010	— — Products covered by the lists in Part 1b: . Substances with an antibiotic action
2934.	Nucleic acids and their salts; other heterocyclic compounds: — Other:
ex 9020	— — Products covered by the lists in Part 1b: . Substances with an antibiotic action
2941.1000/9000	Antibiotics
3003.	Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:
1000	— Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
2000	— Containing other antibiotics
3004.	Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale:

▼ **M70**

Swiss Customs Tariff Heading No	Description
1000	— Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
2000	— Containing other antibiotics
3102.1000/9000	Mineral or chemical fertilisers, nitrogenous
3103.1000/9000	Mineral or chemical fertilisers, phosphatic
3104.1000/9000	Mineral or chemical fertilisers, potassic
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:
2000	— Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium
3000	— Diammonium hydrogenorthophosphate (diammonium phosphate)
4000	— Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)
	— Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:
5100	— — Containing nitrates and phosphates
5900	— — Other:
6000	— Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium
ex 9000	— Other:
	. Containing nitrogen, phosphoric acid or potassium
3401.	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:
	— Soap and organic surf-aceactive products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:
ex 1100	— — For toilet use (including medicated products), not including paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:
	— — Other:
1910	— — — Ordinary soaps

▼ **M70**

	Swiss Customs Tariff Heading No	Description
ex	1990	— — — Other, not including paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent
	2000	— Soap in other forms
	3402.	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No 3401:
		— Organic surf-aceactive agents, whether or not put up for retail sale:
		— — Anionic:
ex	1190	— — — Other:
		. For the manufacture of washing products
		— — Cationic:
ex	1290	— — — Other:
		. For the manufacture of washing products
		— — Non-ionic:
ex	1390	— — — Other:
		. For the manufacture of washing products
ex	1900	— — Other:
		. For the manufacture of washing products
ex	2000	— Preparations put up for retail sale:
		. Washing products, ready to use
ex	9000	— Other:
		. For the manufacture of washing products
		. Washing products, ready to use
	3403.	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals:
		— Containing petroleum oils or oils obtained from bituminous minerals:
ex	1900	— — Other:
		. Synthetic lubricants
		— Other:

▼ **M70**

	Swiss Customs Tariff Heading No	Description
ex	9900	— — Other: . Synthetic lubricants
	3505.	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: — Dextrins and other modified starches:
	1010	— — For use in animal feeding — Glues:
	2010	— — For use in animal feeding
ex	3807.0000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch: . For heating
	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: — Other:
	9010	— — For use as motor fuel
	3814.	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:
	0010	— For use as motor fuel
	3817.	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No 2707 or 2902: — Mixed alkylbenzenes:
	1010	— — For use as motor fuel
ex	1090	— — Other: . For the manufacture of soaps and organic surface-active agents — Mixed alkylnaphthalenes:
	2010	— — For use as motor fuel:
ex	2090	— — Other: . For the manufacture of soaps and organic surface-active agents
	3819.0000	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

▼ M70

Swiss Customs Tariff Heading No	Description
3823.	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:
	— Industrial monocarboxylic fatty acids; acid oils from refining:
ex 1300	— — Tall oil fatty acids
	. For the manufacture of soaps and organic surface-active agents
3824.	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:
	— Other:
9030	— — For use as motor fuel
	— — Other:
ex 9099	— — — Other:
	. Prepared water softeners
3902.	Polymers of propylene or of other olefins, in primary forms:
	— Other:
ex 9090	— — Other:
	. Poly-alpha-olefin (PAO), for the manufacture of synthetic lubricants

▼ B*Article 3*

In the case of any modification of the list of products in Article 2, the scheme described in Article 1 shall also be applied to like or substitute national products.

Switzerland shall inform the Joint Committee which shall ascertain beforehand whether the implementing conditions set out in Article 1 have been adhered to.

Article 4

The Joint Committee shall supervise the functioning of the arrangements provided for in this Protocol.

▼ **M54****PROTOCOL No 6****concerning the elimination of certain quantitative restrictions on exports**

Quantitative restrictions applied by the Community on exports to Switzerland of the products listed below shall be eliminated at the latest on the dates indicated.

Harmonized system Heading No	Product description	Date of elimination
74.04	Copper waste and scrap	1.1.1993
<i>ex</i> 44.01	Fuel wood, of coniferous wood and pine and fir shavings	1.1.1993
<i>ex</i> 44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down	
	— Other, not including poplar	1.1.1993
	Wood, roughly squared or half squared but not further manufactured	
	— Other, not including poplar	1.1.1993
<i>ex</i> 44.07	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness exceeding 6 mm	
	— Of coniferous wood not including small boards for the manufacture of boxes, sieves or riddles and the like	1.1.1993
<i>ex</i> 41.01	Raw hides and skins of bovine animals weighing less than 6 kg per skin	1.1.1992
<i>ex</i> 41.02	Raw skins of sheep and lambs	1.1.1992
<i>ex</i> 41.03	Raw hides and skins of goats and kids	1.1.1992
<i>ex</i> 43.01	Raw furskins of rabbits	1.1.1992

▼ **M65****ADDITIONAL PROTOCOL**
on mutual administrative assistance in customs matters*Article 1***Definitions**

For the purposes of this Protocol:

- (a) ‘goods’ shall mean all goods falling within Chapters 1 to 97 of the Harmonized System, irrespective of the scope of the Agreement of 22 July 1972;
- (b) ‘customs legislation’ shall mean any legal or regulatory provision adopted by the European Community or by the Swiss Confederation governing the import, export, and transit of goods and their placing under any customs procedure, including measures of prohibition, restriction and control;
- (c) ‘applicant authority’ shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which makes a request for assistance in customs matters;
- (d) ‘requested authority’ shall mean a competent administrative authority which has been appointed by a Contracting Party for this purpose and which receives a request for assistance in customs matters;
- (e) ‘breaches of customs legislation’ shall mean any violation or attempted violation of that legislation.

*Article 2***Scope**

1. The Contracting Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, in ensuring that the customs legislation is correctly applied, in particular by the prevention, detection and investigation of operations in breach of that legislation.

2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Contracting Parties which is competent for the application of this Protocol. It shall not prejudice the provisions governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of the judicial authorities, except where the said authorities agree that it should.

*Article 3***Assistance on request**

1. At the request of the applicant authority, the requested authority shall furnish it with all relevant information which may enable it to ensure correct compliance with customs legislation, including information regarding operations noted or planned which are, or might be, in breach of such legislation.

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

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3. At the request of the applicant authority, the requested authority shall, within the framework of its laws, take the necessary steps to ensure surveillance of:

- (a) natural or legal persons with regard to whom there are reasonable grounds for believing that they are, or have been, in breach of customs legislation;
- (b) places where goods are stored in a way that gives reasonable grounds for suspecting that they are intended to supply operations in breach of customs legislation;
- (c) movements of goods notified as possibly giving rise to breaches of customs legislation;
- (d) means of transport for which there are reasonable grounds for believing that they have been, are or may be, used in operations in breach of customs legislation.

*Article 4***Spontaneous assistance**

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

- operations which are, or appear to them to be, in breach of such legislation and which may be of interest to the other Contracting Party,
- new means or methods employed in carrying out such operations,
- goods known to be subject to breaches of customs legislation,
- natural or legal persons with regard to whom there are reasonable grounds for believing that they are, or have been, in breach of customs legislation,
- means of transport for which there are reasonable grounds for believing that they have been, are or may be, used in operations in breach of customs legislation.

*Article 5***Delivery/notification**

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

- to deliver all documents,
- to notify all decisions, as well as any other relevant act which forms part of the procedure in question,

falling within the scope of this Protocol to an addressee, residing or established in its territory. In such a case, Article 6 (3) shall apply to the request for delivery or notification.

▼ **M65***Article 6***Form and substance of requests for assistance**

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents deemed necessary to enable the request to be complied with. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the applicant authority making the request;
 - (b) the measure requested;
 - (c) the object of, and reason for, the request;
 - (d) the laws, rules and other legal elements involved;
 - (e) details which are as accurate and comprehensive as possible on the natural or legal persons who are the target of the investigations;
 - (f) a summary of the relevant facts and enquiries already carried out, except in cases provided for in Article 5.
3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority.
4. If a request does not meet the formal requirements, its correction or supplementation may be requested; precautionary measures may, however, be ordered.

*Article 7***Execution of requests**

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Contracting Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to the administrative department to which the request has been addressed by the requested authority when the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the laws, rules and other legal instruments of the requested Contracting Party.
3. Duly authorized officials of a Contracting Party may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, obtain from the offices of the requested authority or other authority for which the requested authority is responsible, information relating to operations which are, or may be, in breach of customs legislation which the applicant authority needs, in the context of an enquiry, for the purposes of this Protocol.
4. Officials of a Contracting Party may, with the agreement of the other Contracting Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

▼ **M65***Article 8***Form in which information is to be communicated**

1. The requested authority shall communicate results of enquiries to the applicant authority in the form of documents, certified copies of documents, reports and the like.
2. The documents provided for in paragraph 1 may be replaced by computerized information produced in any form for the same purpose.

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

1. The Contracting Parties may refuse to give assistance as provided for in this Protocol, where to do so would:
 - (a) be likely to prejudice the sovereignty of the Swiss Confederation or that of a Member State of the Community which has been asked to provide assistance pursuant to this Protocol; or
 - (b) be likely to prejudice public policy, their security or other essential interests, in particular in the cases referred to within the meaning of Article 10 (2); or
 - (c) involve tax or currency regulations other than customs legislation; or
 - (d) involve the violation of an industrial, commercial or professional secret.
2. Where the applicant authority requests assistance which it would itself be unable to provide if so asked, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
3. If assistance is refused, the decision and the reasons therefor must be notified to the application authority without delay.

*Article 10***Confidentiality**

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Contracting Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws applicable in the territory of the Contracting Party which received it and the corresponding provisions applying to the Community institutions.
2. Personal data, namely all information relating to an identified or identifiable individual, may be exchanged only where the receiving Contracting Party undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the supplying Contracting Party.

▼ **M65***Article 11***Use of information**

1. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Contracting Parties requests the use of such information for other purposes, it shall ask for the prior written consent of the authority which furnished the information. Such use shall then be subject to any restrictions laid down by that authority.
2. Paragraph 1 shall not impede the use of information in any judicial or administrative proceedings instituted for failure to comply with customs legislation. The competent authority which supplied that information shall be notified of such use without delay.
3. The Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol.

*Article 12***Experts and witnesses**

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

*Article 13***Assistance expenses**

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

*Article 14***Application**

1. The application of this Protocol shall be entrusted to the customs authorities of the Swiss Confederation on the one hand and the competent services of the Commission of the European Communities and, where appropriate, the customs authorities of the Member States of the European Community on the other. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in the field of data protection.
2. The Contracting Parties shall consult each other and keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol. In particular, they shall exchange the list of competent authorities authorized to intervene pursuant to this Protocol.

JOINT DECLARATION

The parties agree that a working group should be created by the Joint Committee to assist it in the management of the Protocol on mutual administrative assistance.

▼B**FINAL ACT**

The representatives

OF THE EUROPEAN ECONOMIC COMMUNITY,

and

OF THE SWISS CONFEDERATION,

assembled at Brussels on this twenty-second day of July in the year one thousand nine hundred and seventy-two,

for the signature of the Agreement between the European Economic Community and the Swiss Confederation,

at the time of signature of this Agreement,

— have adopted the following declarations annexed to this Act:

1. Joint declaration by the Contracting Parties concerning Article 4(3) of Protocol No1,
2. Joint declaration by the Contracting Parties concerning transport of goods in transit,
3. Declaration concerning workers,

— and have taken note of the declarations listed below and annexed to this Act:

1. Declaration by the European Economic Community concerning the regional application of certain provisions of the Agreement,
2. Declaration by the European Economic Community concerning Article 23(1) of the Agreement.

The abovementioned representatives

and the representative of the

PRINCIPALITY OF LIECHTENSTEIN,

have signed the Additional Agreement concerning the validity, for the Principality of Liechtenstein, of the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972.

Udfærdiget i Bruxelles, den toogtyvende juli nitten hundrede og tooghalvfjerds.

Geschehen zu Brüssel am zweiundzwanzigsten Juli neunzehnhundertzweiundsiebzig.

Done at Brussels on this twenty-second day of July in the year one thousand nine hundred and seventy-two.

Fait à Bruxelles, le vingt-deux juillet mil neuf cent soixante-douze.

Fatto a Bruxelles, il ventidue luglio millenovecentosettantadue.

Gedaan te Brussel, de tweeëntwintigste juli negentienhonderdtweeënzeventig.

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▼ B

På Rådet for De europæiske Fællesskabers vegne
 Im Namen des Rates der Europäischen Gemeinschaften
 In the name of the Council of the European Communities
 Au nom du Conseil des Communautés européennes
 A nome del Consiglio delle Comunità europee
 Namens de Raad van de Europese Gemeenschappen

▼ M12

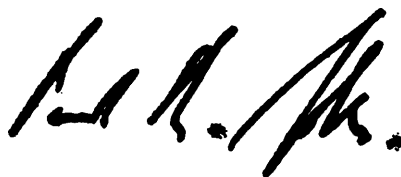
▼ B



Jean-François Serin

E. P. Waltham

Für die Schweizerische Eidgenossenschaft
 Pour la Confédération suisse
 Per la Confederazione Svizzera

Paul Waltham

Für das Fürstentum Liechtenstein



▼B**DECLARATIONS****Joint declaration by the Contracting Parties concerning Article 4(3) of Protocol No 1**

The Contracting Parties acknowledge that the Exchange of Letters of 30 June 1967 between the European Economic Community and the Swiss Confederation relating to the Clock and Watch Agreement shall remain valid and may be invoked if the provisions of this Agreement should cease to apply to products falling within Chapter 91 of the Brussels Nomenclature in accordance with Article 4(3) of Protocol No 1.

Joint declaration by the Contracting Parties concerning transport of goods in transit

The Contracting Parties consider that it is in the common interest that the rates and conditions for the transport of goods

(i) to and from the Community involving transit through Swiss territory; or

(ii) to and from Switzerland involving transit through Community territory,

should not involve any discrimination or distortion based on the country of destination of the goods concerned or on the country from which they come and likely to have an adverse effect on the proper functioning of the free movement of these goods.

Declaration concerning workers

In view of the importance of the activities in Switzerland of workers who are nationals of Member States in the context of their reciprocal relations, the Contracting Parties emphasize the common interest they have in matters relating to labour. In this connection, they note with satisfaction the signature in Rome on 22 June 1972 of a document recording the results of the work of the Italian-Swiss Joint Committee.

The Contracting Parties have noted that in the course of that Committee's work important principles were formulated and substantial progress was thereby achieved, the stabilization policy adopted by the Swiss authorities being fully observed; appropriate provisions were adopted to achieve further progress as soon as possible. They noted also that this stabilization goes hand in hand with the implementation of a policy which is designed to introduce progressively as uniform a labour market as possible.

The Contracting Parties are determined, on either side, to promote the introduction of the most satisfactory solutions to these questions of common interest. They declare their willingness to examine together any problems which may arise concerning their workers.

Declaration by the European Economic Community concerning the regional application of certain provisions of the Agreement

The European Economic Community declares that the application of any measures it may take under Articles 23, 24, 25 or 26 of the Agreement, in accordance with the procedure and under the arrangements set out in Article 27, or under Article 28, may be limited to one of its regions by virtue of Community rules.

▼B**Declaration by the European Economic Community concerning Article 23(1)
of the Agreement**

The European Economic Community declares that in the context of the autonomous implementation of Article 23(1) of the Agreement which is incumbent on the Contracting Parties, it will assess any practices contrary to that Article on the basis of criteria arising from the application of the rules of Articles 85, 86, 90 and 92 of the Treaty establishing the European Economic Community.